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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, 1910

VOLUME 1



MADISON
DEMOCRAT PRINTING COMPANY, STATE PRINTER
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PUBLIC DOCUMENTS FOR 1909-1910

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MESSAGE

OF

Governor Francis E. McGovern

TO THE

Wisconsin Legislature

REGULAR SESSION, 1911

Thursday, January 12, 1911

GOVERNOR'S MESSAGE.

FELLOW CITIZENS OF THE SENATE AND THE ASSEMBLY :

Before undertaking to discharge the duty imposed upon me by the Constitution of communicating to you the condition of the state and of making such recommendations as seem to me expedient, I desire sincerely to congratulate you. Few legislatures have convened in Wisconsin with equal opportunity for doing good. This is the result of a number of causes. We are in the midst of one of the great epochs in the history of our country. From the first our state has been a leader in the Progressive movement and in carrying forward the work of constructive reform legislation. You now meet after much of this legislation has been fairly tested and at a time of unusual and genuine interest in public affairs on the part of all the people. Many legislative matters of the very highest importance concerning which men of every shade of political opinion are agreed, have been fully considered and await only enactment into law at your hands. Unquestionably your responsibility is grave; but the opportunity thus presented for disinterested and patriotic public service is correspondingly rare and enviable.

The chief characteristic of the present time is combination. Concentration of power in the hands of the few in both business and politics has gone on now for almost a quarter of a century until it has in many ways revolutionized industry and in some respects transformed government. Monopolies and trusts have displaced the small manufacturer; thousands of independent railroads have combined into a few great systems or groups; banking and financial institutions have merged to such an extent that for all large enterprises the money supply and commercial credit of the country have passed into the hands of a few. Thus by the aggregation of capital, the organization of

giant corporations, and the consequent growth of monopoly, a new industrial and political order has arisen.

Novel as are many of the conditions thus introduced, this development should not be sweepingly or dogmatically condemned. Nor should all of its results, without distinction as to their nature or tendency, be approved. So far as it has quickened and systematized industry, thus increasing the production of wealth, the change has been beneficial. To the extent that it has put arbitrary power in the hands of a few who have used this power to oppress the people and debauch their government, it is dangerous, and the evils it has introduced should be promptly checked.

These evils are now so well understood that description of them is no longer necessary. They are both political and economic in nature. Too often in recent years special business interests have entered political life, not from patriotic or disinterested motives, but for private gain at whatever cost to free institutions. By so doing and by the employment of vicious methods they have to an alarming extent undermined popular government and destroyed that equality of opportunity in industry and trade which once was the characteristic of our country and has ever been the inspiring ideal of its people.

To restore what has been lost or impaired in this regard and to reconstruct this government into a fairer and more enduring temple of liberty is the problem which now confronts you. Government must be made representative of all the people, and economic forces must be so regulated as to secure a fair chance for all in every walk of life. The call is for a return to the original, fundamental theory of our government. Property must be protected, industry rewarded, thrift encouraged, and enterprise stimulated; but these things must be done in such a way as to afford to the weak, the unselfish and the defenseless, as well as to the man of average ability and means a fair start and an equal chance in the race of life.

Accusation and recrimination concerning existing abuses should now come to an end. This was once a necessary phase in the development of present issues, but it is so no longer. The people now want action. They must have results. In all governmental affairs the newly awakened public conscience demands a square deal. In response to this imperative demand you, gentlemen of the legislature, should accomplish

much during this session. The great mass of men, all political parties, are in substantial accord as to the lines upon which you should proceed. Let me most earnestly urge upon you the necessity of taking up this work and completing it without unnecessary delay.

Primary Election Law.

The primary law has been upon the statute books of this state for more than five years and its operation has been frequently tested. Most of the arguments used against it at the time of its adoption are now seen to be without merit. Defects, however, not generally foreseen or anticipated prior to its enactment, are now apparent.

The principal weakness in the law is that under it nominations may be made by the vote of a mere plurality. In many cases this has been less than a majority of the voters of a party. Generally speaking, majority rule wherever practicable has been regarded as a fundamental tenet in the government of public bodies and voluntary political associations. It is not secured by the primary law in its present form.

Existing political conditions greatly emphasize this defect. The parties of today are in a transitional stage. Never was independence in politics more marked. Many good citizens now vote for men rather than for parties, and are more deeply interested in political ideas and legislative programs than in party organization or partisan candidates. There has, moreover, been a growing tendency toward division in the ranks of each of the two leading political parties based upon deep and fundamental differences of view among the members of these organizations respecting political ideals and principles. As a result, conflict of opinion within each party is now often more intense than between the parties, and a constant but almost imperceptible shifting and interchange of membership is taking place. Thus the real lines of political cleavage frequently run, not parallel to conventional party boundaries, but across them. In this situation it has become very important that the nomination of party candidates and determination of what shall constitute party principles may be made honestly and fairly and free from strategy or subterfuge.

As the law now stands there is danger that whenever the majority wing or faction of any party is represented by a number of candidates in a primary campaign, a compact, cohesive and well drilled minority may defeat it. Seeing that the support and votes of the majority wing will inevitably be split up and divided among several candidates the minority may, by solidifying its own support and combining its own votes in favor of a single candidate, win for him the nomination and so dominate the party and determine what its professed principles shall be. In other words, as the law now stands, a divided majority within each party is at the mercy of a compact minority, although the latter may not numerically represent more than a third, a fourth or even a fifth of the party strength.

This is a condition which should not be permitted to continue. It flows from a defect in the present law which may be remedied in large measure at least, if not completely by permitting voters at the primary election to name their second choice candidate for each office. In most cases this change will result in a majority vote in favor of the successful candidate, thus meeting the objection just made to the present operation of the primary law and yet preserve unimpaired the great principle which underlies direct nominations—the right of the people themselves to make the ballot at the primary as well as to cast it on election day.

It may be urged that the plan here proposed is complicated and will confuse the voter. But experience elsewhere has demonstrated that voters have no difficulty in marking their ballot in accordance with this plan. While the work of canvassing the returns is increased thereby, the difference in this respect is inconsiderable, compared to the advantage to the citizen and the community as a whole. The value of majority nominations may indeed at times prove inestimable. I earnestly recommend the enactment of such a law.

An Effective Corrupt Practices Act.

The excessive use of money in political campaigns has long been an unmitigated evil. It has neutralized to a large extent the beneficial effects of the reformation in our election machinery accomplished by the adoption of the Australian ballot and direct primaries. In the face of an enlightened and growing

public sentiment this evil has apparently increased in magnitude with each succeeding year.

A review of the history of recent political campaigns is unnecessary in order to demonstrate the importance of prompt legislative action upon this subject. The facts are all sufficiently fresh in the public mind. The main fact at least is perfectly clear. Lavish expenditure of money through political channels for the purpose of influencing elections is a debauching and corrupting influence which has grown in prominence and baleful significance with each succeeding campaign. In any form this practice is demoralizing; but it becomes intolerable when it reaches the point of lawlessness and extravagance. Repeatedly single candidates and political committees have expended vast sums of money, some times more than a hundred thousand dollars, most of which was designedly employed to mislead the voters and befog the issues pending before them. Nothing more sinister in its political tendencies can be imagined.

To meet campaigns thus organized and financed and partially to offset their effect, rival candidates and committees have repeatedly incurred election expenses, more moderate indeed in amount but still far beyond what should have been disbursed. Like the vicious system of naval armament in existence among the more powerful countries of Europe, under which the addition of a single war ship to the navy of one country compels the building of several by each rival power, and so on indefinitely until naval protection has become a frightful burden upon the people everywhere, so the present unregulated method of conducting political campaigns in this state has imposed irksome and humiliating conditions upon independent and honorable candidates and subjected the electorate to the temptations and corrupting influences which always attend the unrestricted distribution of money. As the law now stands every candidate for public office, whether he likes it or not, is placed at the mercy of men of great wealth who purpose, by the power of money, to annex to their possessions some desirable public office, either to satisfy a whim of their own or to place in public station creatures whom they intend shall always be subservient to them. Thus voluntarily or under the spur of compulsion, all aspirants to public office are driven, as an alternative, to sub-

mitting to certain defeat, to participate more or less in perpetuating and extending the present vicious system.

This condition of affairs should no longer be tolerated. In the interest of fair play among candidates, of official independence and political integrity, the present defenseless and demoralizing practices should be prohibited. I therefore most urgently recommend the prompt enactment of an effective corrupt practices act.

Such a law should provide for publication by the state and at public expense of necessary information concerning the qualifications of candidates at all primary and general elections; it should place an absolute limit on the amount of money which may be spent by or on behalf of any candidate for public office, this amount to depend in each case, of course, upon the importance of the office and to bear some fair relation to the salary incident thereto; it should provide that no money whatever may be spent in political campaigns except for certain purposes which should be enumerated in the law; it should require a strict system of public accounting of all money disbursed in political campaigns in order to avoid evasion, and to the end that every dollar spent may readily be traced from the original contributor to the ultimate recipient; it should prohibit all political activity whatever on either primary or general election day; and it should compel compliance with its provisions by rigorous penalties, including imprisonment and disqualification of candidates for public office.

The influence of money in political campaigns in Wisconsin must be removed. No more important or urgent legislative problem exists or can possibly be presented to you. It involves the purity of our elections, the independence of public officials, the integrity of the electorate, the security of representative government and the perpetuity of free institutions. All parties and all shades of public opinion recognize the existence of the abuses to which I have here called attention and the necessity of prompt legislative action to the end that they may be suppressed. I commend the subject to your impartial consideration as one which calls for prompt and thoroughgoing reformation.

Workmen's Compensation Act.

This legislature should do much to complete the political reforms needed to restore representative government permanently to the people. But the people cannot live on the framework of government however well organized or responsive to the popular will it may be. They demand control over the economic conditions under which they earn their living. Perfection in political machinery is indeed important and vital, principally because by making the government more representative, it paves the way for laws, social adjustments and civil institutions which are calculated to secure and maintain desirable conditions in the daily life and occupations of men.

In harmony with this idea a demand has grown up for a more enlightened and humane system of compensating workmen injured in the course of their employment.

Losses due to industrial accidents to workmen now fall in the first instance on the injured employee or in case of death upon his widow and orphan children. This burden can be shifted to the shoulders of the employer and thus upon society as a whole only by means of a lawsuit. As the law now stands, in order to prevail in such an action, the plaintiff must show that the injury for which he seeks redress was due to the negligence of the employer. Even then his action may be defeated by showing that he was guilty of contributory negligence no matter in how slight degree, that the accident was due to the ordinary risks of the employment which the law says he assumed when he went to work, or that it was due to the fault of a fellow servant. Tested by these rules probably in not over fifteen per cent of these personal injury cases does a valid right of action exist. In the remaining eighty-five per cent not only does the loss fall in the first instance upon the weakest and most defenseless members of society but it remains there until shifted, if at all, by private charity or the operation of poor laws.

That this condition of affairs is unsatisfactory from every standpoint has been abundantly demonstrated. But its wastefulness, injustice and inhumanity have only recently been called to public attention.

Investigation shows that the expense of maintaining the courts for the trial of this class of cases often exceeds the amount of

the judgments secured by injured workmen who resort to litigation for relief. Taxpayers could well afford to have the compensation recoverable in these actions paid out of the public treasury and thereby save the expense of maintaining the courts for the trial of them. But of course there is no reason why taxpayers should assume this burden and it would be a very clumsy, unintelligent and indefensible way of eliminating the wastefulness characteristic of present methods.

The showing from the standpoint of the employer is no less instructive. It is said that throughout the country during the past five years employers of labor have paid to liability insurance companies not less than ninety-five millions dollars for protection against liability in this class of cases. Of this sum it appears that the companies have kept fifty-five million dollars and paid out only forty million dollars to injured persons or their attorneys. After attorneys' fees and the expenses of investigation, litigation and settlement are paid, a very much smaller amount, probably between twenty and twenty-five million dollars, actually reached the injured employees. Thus for every dollar paid out by employers for support and compensation of injured workmen, only about one-fourth was devoted to the purposes for which it was intended. A great part of the remainder was practically wasted. It needs no argument to show that here is a drain upon the industrial resources of the country which should not continue.

From the standpoint of the injured employee the situation is even more unsatisfactory. Besides wrongfully placing upon the laboring class in the first instance instead of upon the industry the risk and losses incident to the calling, the present system of litigation does not treat all workmen alike. Each personal injury case is a gamble. Five cases may result in no relief, while the plaintiff in the sixth is often compensated far beyond his just deserts. Fifty-one personal injury cases recently investigated by the factory inspector of this state furnish striking illustrations of how the present plan works out in practice. In these cases one-third of the families of the deceased received less than one hundred dollars each and therefore less than enough to defray funeral expenses; two-thirds of these families received less than five hundred dollars each; while the records of our courts show in other cases not essentially different in their attendant circumstances that plaintiffs secured for the loss of a leg, an

arm or broken health, judgments ranging from fifteen thousand to thirty-five thousand dollars and even forty thousand dollars.

But even from the standpoint of these comparatively few successful litigants, the present system is a failure. Sound limbs, good health and life are preferable to money judgments however large, obtained as compensation for their loss. But the present plan has not adequately protected life and limb. The commissioner of labor of this state has estimated that during the year 1910 not fewer than ten thousand employees have been injured seriously enough to incapacitate them for a period of one month or more. In the operation of the railroads of this country four thousand lives are sacrificed every year and from fifty thousand to sixty thousand more are injured. In other words, on an average, one railroad employee is injured every ten minutes; and on an average, one is killed every two hours. In coal mines ten thousand lives are annually sacrificed and it is estimated that in all occupations in this country not less than half a million working people are injured while at work every year. In the face of these facts there should be no disposition anywhere to question the importance of this subject or to minimize the claim it has upon the attention of the law makers of America. What the laboring people desire is not only a prompt and just method of compensation for all the injuries they sustain in the course of their employment but, of far more importance, proper protection of health and life. This protection will never be accorded to them so long as employers deem it cheaper to resist personal injury claims in court, hoping thus altogether to defeat them. The call in this regard is for recognition of the right of compensation in every case as a part of the great movement now sweeping over the country for the intelligent and wise conservation not only of the natural resources of the nation, but more especially of the health, vitality and efficiency of the people themselves.

The present system which bases the right of recovery in these cases upon litigation should so far as possible be abolished altogether and a system of just, prompt and certain compensation of all wage-earners injured in the course of their employment should be substituted for it. This plan has recently been put in operation in the state of New York. For years it has been in existence in the leading industrial countries of Europe. In

fact, no great industrial nation in the world except our own retains the archaic, wasteful and unjust method which still prevails here. No time should be lost in dealing thoroughly with this entire subject in order that the reasonable expectations of an enlightened public opinion may be met, the present injustice to men and women who live by manual labor abolished and the industries of the state placed upon a humane, satisfactory and enduring basis.

The topic is not new. At the last session of the legislature a special committee was appointed to investigate this whole question and report a bill for enactment into law. This committee has worked out with great ability and care a plan which will be submitted to you for your consideration. I have no desire to discuss the details of this proposed legislation or to recommend at this time any particular measure.

It seems to me, however, that of all plans thus far put in operation, the German system is the best. It is compulsory and requires no contribution from employees in accident cases. So far as possible, in view of difference in industrial conditions, the complexity of our form of government and especially existing legal obstacles, we should approximate our legislation to the German plan. So long as the constitutions of the state and nation remain as they are, any system of workmen's compensation established here, unlike that of Germany, cannot be compulsory, but must be optional or elective. I have faith that even with this exception and in the face of constitutional difficulties, the ingenuity of the legislative mind will find a way for the enactment of a statute which will do for us substantially what the German law has accomplished.

The advantage of prompt and certain compensation in every case, regardless of the circumstances under which the accident occurred so long as it happened in the course of employment and without wilful misconduct on the part of the injured employee, will I believe induce working people generally to come within the scope and benefits of an optional law. Employers likewise may be brought to accept its terms by abolishing the defenses commonly known as the fellow-servant rule and the doctrine of assumption of risk and possibly also by modifying the law of contributory negligence.

Such a law will work a very great improvement and will point the way for further progress. No subject of more lasting

importance than this will engage the attention of this legislature. No matter from what standpoint it may be viewed, justice, humanity, economy and self-interest alike plead for prompt and thoroughgoing legislative reform along these lines. I feel I cannot too strongly urge it upon your attention.

Conservation of Natural Resources.

The conservation of the natural resources of the state is a question of vital public interest. It is a comparatively new subject, having received but little attention until a few years ago. The general movement in favor of conservation, nationwide and all-embracing as it now is, has found expression in this state in a more sober and sensible attitude relative to the preservation of the fertility of the soil, the care of our forests and the utilization of our water powers. The time has come, therefore, for the adoption of a definite general policy in Wisconsin concerning these subjects to take the place of the special and sporadic legislation characteristic of the past.

FOREST PROTECTION.

No more urgent problem confronts us than the adoption of just and effective means for the prevention of forest fires. Ten years ago Wisconsin occupied first place among the lumber producing states of the country. Now she is eighth on the list. This sharp and decisive decline moreover is not due to the work of the woodsman's axe alone, although the wholesale way in which lumber companies have denuded the northern part of our state of its valuable timber has contributed largely to this result. Equally destructive have been forest fires, which, unlike the lumber industry, brought benefit to no one. The state forester reports that two years ago devastating forest fires swept over one million two hundred thousand acres of land in northern Wisconsin and destroyed approximately nine million dollars' worth of standing timber. This year similar fires burned over about one million acres in the same part of the state at a loss not yet accurately computed, but undoubtedly amounting to millions of dollars more. These fires destroyed not only standing timber but also the homes of settlers, farm improvements and villages and frequently endangered even human life

itself. The scale upon which these fires spread and their frequent recurrence makes them a standing menace to the prosperity of the entire commonwealth.

The damage done is by no means confined to the northern part of the state. At various other points in Wisconsin wood-using industries have been established which depend for their supply of raw material upon our native forests. Furniture factories, carriage and wagon shops and sash, door and blind factories illustrate what I mean. Together they use about a billion feet of lumber a year, worth approximately twenty million dollars. If these industries are to remain with us and prosper, the source of their supply of raw material must be conserved. Their existence in our state is at least an added reason why we should not permit our forests to be wantonly or negligently destroyed.

In undertaking to prevent forest fires, we shall have to rely chiefly, it seems to me, upon an effective fire warden system. "An ounce of prevention is worth a pound of cure," is an old maxim, pregnant with much significance in its application to the subject of forest fires. An effective system of forest patrol will prevent fires as no other single device or precaution can and at the same time furnishes the best means yet discovered for fighting fire already under headway.

In establishing our present fire warden system therefore a good beginning was made. Many of its features are wise and commendable. Others, such as the town fire warden provision, with its unwise limitation of expenditure to one hundred dollars for each township, have not proved satisfactory. Those provisions of the present law which have been found to work well should be extended and more liberal appropriation should be made by the state and counties in which these fires occur for the establishment of a broad and comprehensive plan for the protection of our forests from this danger.

Experience shows that many of these fires have been negligently started by settlers while burning their stumps or brush and by sparks or live coals from railway locomotives. An effective fire patrol will I believe prove the best check upon the first of these causes.

To prevent fires started by sparks from railroad locomotives, railroads operating trains through portions of the state where these fires are likely to occur should be required by law to

organize and maintain at their own expense along their respective lines a competent and efficient fire patrol during the entire season from April first to November first of each year, unless otherwise directed by the fire warden. Such a law should provide that if the railroads do not organize and maintain such fire patrols, or if those organized by them should be, in the judgment of the fire warden, insufficient to protect the forests from fires which may be set or occur by sparks or coals from railroad engines, the fire warden may organize and maintain such fire patrols along railway tracks as he may deem proper, the total cost thereof to be paid by the railroads along whose line of road or lands such patrols have been maintained. Such a law is now in existence in the state of New York, and I earnestly recommend its enactment here.

Whenever evergreen trees are cut in the portion of the state subject to these forest fires, it should be required that all the limbs and branches should be cut or lopped from them, except in those cases where the trees are cut for use with the limbs on, such as Christmas trees. If this be done, the small branches of trees of this sort, after they have been cut down, will lie close to the ground and quickly decay, thus reducing the danger of fire and at the same time enriching the soil. Experience shows that under these circumstances these limbs and twigs decay very quickly when exposed to the moisture of the earth, but very slowly indeed when attached to the tree-top away from the soil, where if this precaution be not taken they will remain a fire menace for years. This method of disposing of slash of evergreen trees has been tried in other states and has been found to work well.

Hand in hand with the preservation of existing forests should go the reforestation of lands at the headwaters of our principal rivers and streams. A very comprehensive plan of completing our forest reserves has already been outlined by the State Board of Forestry. This policy should be continued until the wonderful lake region in the northern part of Wisconsin has become the site of a forest reserve, adequate, with wise husbandry, to supply our wood-using industries each year with their necessary raw material, to regulate naturally the flow of water in our principal rivers so as to avoid rapid fluctuation in the amount of power generated by them and to afford a permanent pleasure and health resort for the benefit of all the

people of the state. But no land valuable for agricultural purposes should be thus set aside. Wherever farming and forestry conflict, farming should be given the preference. All good farm land belonging to the state, except possibly isolated tracts in the heart of areas valuable only for forestry purposes, should be promptly sold to actual settlers at a fair price and upon easy terms as to payment. In like measure, the state lands devoted to forestry should be concentrated by purchasing the holdings of scattered settlers on tracts not permanently adapted to profitable farming.

It is not my purpose, however, to outline in detail the provisions of law necessary for the establishment of forestry in Wisconsin or the prevention of forest fires; instead, with these brief recommendations of a general nature, I submit the subject for the exercise of wise legislative discretion, desiring only that it shall receive prompt and thoughtful consideration. The situation of Wisconsin in this regard is so unique; the necessity for prompt action is so urgent; the usefulness of these forests as a pleasure and health resort, as nature's reservoir for water storage, and as sources of supply for our wood-using industries is so great; and growing public sentiment in favor of forestry has become so strong, that the adoption of a permanent policy concerning this whole subject should no longer be delayed.

WATER POWERS.

Equally urgent is the necessity of prompt action respecting the water power situation in this state.

This subject has been recently investigated by a special committee appointed by the last legislature and the views of the members of this committee will be accessible to you.

The importance of this natural resource cannot easily be overestimated. Wisconsin has no coal but the energy of its rivers and streams is estimated at more than seven hundred thousand horse power, of which less than one-third has thus far been developed. As a result of comparatively recent advancement in the science of electricity and its relation to water power, it is now possible to utilize this tremendous energy, not only at the locality of the dam but everywhere throughout the state. This development gives new significance to the fact that only about a half dozen states in the Union are as richly endowed with

water power as is our own. The growing tendency, because of greater cheapness, to displace steam power by that generated on water wheels and transmitted by electricity to the point of consumption, further intensifies interest in the water power question. This power moreover is so distributed as to make it accessible to all the people of the state for heating, lighting and mechanical purposes. Thus it is destined to become, at no distant date, an indispensable factor in the development and prosperity of our state.

Water power has thus become a public utility. It is the heritage of the whole people. Its utilization should be brought within the jurisdiction of the Railroad Commission to be regulated and controlled in the interest of all the people the same as other public utilities.

Properly to protect and develop this natural resource requires the adoption at this time of a definite policy in respect to it. Instead of a multitude of private and local acts which now govern the exercise of water power rights, a general law should be passed outlining a comprehensive plan for the development and operation of water power plants, with proper restrictions as to how water power franchises may be obtained, and provision for reasonable compensation to the public, as well as regulation of service and rates, to the end that all persons may be treated alike. Above all, uncontrolled monopoly must be prevented. Concerning the danger in this regard, there is now little difference of opinion among competent observers. The North American Conservation Conference of 1909, composed of commissioners from the United States, Mexico and Canada, after thorough investigation of this subject, unanimously agreed upon the following declaration:

“We regard the monopoly of waters, and especially the monopoly of water power, as peculiarly threatening. No rights to the use of water powers in streams should hereafter be granted in perpetuity. Each grant should be conditioned upon prompt development, continued beneficial use, and the payment of proper compensation to the public for the rights enjoyed; and should be for a definite period only. Such period should be no longer than is required for reasonable safety of investment. The public authority should retain the right to re-adjust at stated periods the compensation to the

public and to regulate the rates charged, to the end that undue profit or extortion may be prevented. Where the construction of works to utilize water has been authorized by public authority, and such utilization is necessary for the public welfare, provision should be made for the expropriation of any privately owned land and water rights required for such construction."

This statement briefly summarizes the essential features, as it seems to me, of such a law as should now be enacted in Wisconsin.

Some think that with control of service and rates assured, it is inconsistent to levy a toll or a charge upon water power companies for the support of government. It is argued that if rates be effectively regulated through a public utility commission, no water power company can realize an excessive profit and that this is all the protection the public needs. The trouble with this argument is that it does not go far enough. Besides, it confuses two entirely distinct classes of persons and substitutes a part for the whole. It assumes that if by regulation of rates we can protect consumers of power from extortion practiced upon them by producers, we have solved the whole problem. But there is still the public to be considered. Both the producers and the consumers of water power may and often do form only a very small part of the entire community, while the energy in which they deal may have been gathered up from the entire area of the state, or a very large part of it. To secure to the public a share in the advantage which comes from the use of this natural resource seems not to be unfair or unreasonable. The requirement of compensation to the public will be advantageous also in prompting the use of water power franchises in cases where they might otherwise lie dormant. If in addition, it would tend to encourage not only the use but the full development of water powers so as to meet every reasonable demand, an additional argument is afforded in favor of the plan here proposed. The compensation for water power privileges should not, of course, be so large as to discourage development. I submit the entire matter to your careful consideration and refer you for detailed information concerning this subject to the reports of the conservation commission and the legislative committee to which reference has already been made. It seems to me fortunate that this sub-

ject has aroused public interest at a time when relatively such a small part of the valuable water power properties of the state has been actually developed, and when it is possible, therefore, for the people to deal with the question in a broad and liberal way.

CONSERVATION OF THE SOIL.

More important even than water power or forests is the land. As the conservation commission has well said the land is more important than all other natural resources put together. How to prevent the destruction of the soil, whether by depletion or erosion is, therefore, a problem of supreme moment.

But it is a problem to be solved in the main by education rather than by legislation. Through the development of agricultural knowledge at every step in the process of public education from the rural school to the university, the aim should be to bring home to each farmer in the state the commanding importance and necessity of conserving the fertility of the land of which he has charge.

But education is not the only means for accomplishing this result. The soil survey, for which a two-year appropriation was made at the last session of the legislature, should be continued until this survey has been completed.

The growth of noxious weeds presents an interesting and difficult problem connected with the utilization of the soil. As a result of the importation of impure seeds there has recently been a rapid spread of noxious weeds such quack grass, Canada thistle and mustard, and a consequent loss of millions of dollars in our agricultural output each year. These weeds are found in as much as one-fourth of the land throughout large areas in the northeastern part of the state and no part of the state is entirely free from them. The further importation of impure seeds is now prohibited by law. What is needed, therefore, is some way to prevent farmers from using seeds of this sort grown by themselves and the eradication of all noxious weeds from infested areas. The existing law against allowing noxious weeds to run to seed is practically a dead letter because its enforcement rests with local officers, who very naturally dislike to arouse the antagonism of their neighbors. Obviously the work should be done by the state.

Income Tax.

The question of the enactment of a law for the taxation of incomes is now before the people of Wisconsin in two forms. The proposed Sixteenth Amendment to the Constitution of the United States relates to this subject. Proposed by Congress some months ago, it has been submitted to the legislatures of the several states to be ratified or rejected by them as provided by the Constitution of the United States.

For years it was supposed that under the Constitution Congress had the power to tax incomes without apportioning the levy according to population. But in 1894 the Supreme Court of the United States held otherwise. The effect of this decision was practically to prohibit the enactment of a federal income tax. To confer this power on Congress, without unreasonable restriction or limitation, this proposed Sixteenth Amendment to the Constitution of the United States is now offered.

Meanwhile a very general demand for the enactment of a state law taxing incomes has arisen. This demand has grown rapidly in recent years, partly, at least, because of the failure of the present personal property tax. Opinion among competent observers throughout the country is that the general personal property tax cannot be enforced, or if enforced that it works injustice among tax payers. The International Conference on State and Local Taxation, at its meeting held in Louisville, Kentucky, in 1909, appointed a committee to inquire into the causes of this failure. At the association meeting held in Milwaukee last summer, this committee reported, and the conference unanimously adopted the following resolutions:

"WHEREAS, A committee was appointed under a resolution adopted at the Louisville conference, to inquire into the causes of the failure of the general property tax;

Resolved, That the conference endorses the conclusions of said committee and finds that the general property tax, under the higher rates of taxation caused by the increase of public expenditure in the United States, has broken down in so far as it applies to personal property.

Resolved, That this conference finds that the taxation of personal property has not been more successful under strict administration than under lax, that states which have modified or abandoned the general property tax show no intention of returning to it, and that

in states where the general property tax is required by constitutional provisions there is a growing demand for the repeal of such provisions.

Resolved, That the failure of the general property tax, in its application to personal property, is due to the inherent defects of its theory, that even reasonably fair, effective administration is unattainable, and that attempts to strengthen such administration simply accentuate the inequalities and unjust operations of the system.

Resolved, That this conference recommend to the International Tax Association that the association appoint a committee to investigate the methods of administering laws relating to the taxation of property in the several states and provinces and prepare a report for the information of future conferences.

Resolved, That this conference recommend to the International Tax Association that the association appoint a committee to investigate the subject of a practicable substitute for the present tax on personal property."

It is understood that this action of the conference was in harmony with the consensus of opinion among tax commissioners in this country generally.

To meet this situation it has been proposed that a progressive income tax, with provision for reasonable exemptions, should be gradually substituted for the present personal property tax, the latter to be abolished, at least so far as it applies to moneys, credits and intangible personal property, concerning the taxation of which it is very clear that the present law has completely broken down. Another plan is to reclassify personal property for purposes of taxation. The nature and scope of such reclassification will depend, of course, upon whether or not an income tax may be levied at the same time, for in either case it will be more or less in the nature of a substitute for some form of present taxation. The amendment to Sec. 1, Art. 8 of the State Constitution adopted two years ago permits taxes to be imposed on incomes, privileges and occupations, provides that such taxes may be graduated and progressive and authorizes reasonable exemptions.

The question of the adoption of an income tax, state and federal, is thus squarely presented to the present legislature.

Upon the question of the wisdom and advisability of the enactment of a graduated income tax law, with reasonable exemptions, there is now little occasion for extended discussion. Public

sentiment has been steadily growing in favor of it. All political parties have in their recent platforms declared for it. Theoretically it is the most just and equitable of all taxes. It adjusts the contribution of each citizen to the support of government in proportion to his ability to pay. It is based on the idea that one should give in proportion as he has received. As a means of providing revenue it has been effective elsewhere, and is most approved where it has been longest tried. Its nature is such that it cannot be felt as a hardship by any one. Varying with the income of the tax payer, it will be greatest in amount when he can best afford it and least in times of business adversity, disappearing altogether when his income is reduced to the amount of the exemption. Out of income all taxes are eventually paid, and, as between one citizen and another, they should bear a just relation to it. The graduated feature of the law will compel men of great wealth who now in a measure escape performance of their public obligations to contribute their just share toward the support of the government.

It cannot be said that to the same degree equality characterizes the present general property tax. Thus the working man, farmer or small merchant, with a modest home of his own, now pays taxes out of all proportion to those levied upon his prosperous neighbor who lives in rented apartments and invests his earnings in securities and other forms of intangible property.

That the United States should possess the power to tax incomes upon any fair basis Congress may determine, without the necessity of apportionment among the several states according to population, is quite clear. In case of war or other great emergency to deny by a constitutional technicality the exercise of this power by the government would be nothing short of a public calamity.

I therefore respectfully recommend that the proposed Sixteenth Amendment to the Constitution of the United States be approved, and that a state law taxing incomes be enacted.

It is sometimes said that we ought not at the same time favor federal and state taxation of incomes. It does not seem to me that this proposition is either sound or relevant to the present situation. In the first place, the proposed Sixteenth Amendment to the Constitution of the United States may not be adopted. To become valid it must receive the votes of the legislatures of three-fourths of all the states; otherwise it will be rejected. The

action of this state relative to it will not be decisive. Again, even though the federal constitution should be amended, as proposed, it does not necessarily follow that Congress will immediately pass a law imposing an income tax. The present condition of the national revenues rather negatives the idea of such action. Finally, there is no necessary incompatibility between a national and a state income tax. Indeed, if it be a just method of raising revenue, less objectionable than some features of our present plan, there is no good reason why it should not be given the widest application and greatest opportunity for usefulness.

The details of income tax legislation I shall not now discuss. The legislature of 1909 appointed a special committee to investigate the subject, and its report will be presented to you. If possible, this legislation should come to the tax payer of Wisconsin not in the form of an additional burden but in lieu of other taxes now found to be unsatisfactory. To what extent an income tax may become a substitute for our present personal property tax, or any part of it, probably time alone and experience in the administration of such a law can tell. Until we have had such experience, it may be well to proceed with caution in the matter of the immediate abolition or reclassification of the present personal property tax.

Taxation of Automobiles.

At present automobiles in Wisconsin are taxed, if at all, as a form of personal property. The inutility of the present classification of personal property, made many years ago when large accumulations of personalty were unknown and many kinds of property now of great value had no existence, is nowhere better illustrated than in the case of these vehicles. There are substantial reasons now for recognizing them as forming a distinct class for purposes of taxation. The present plan of ad valorem taxation is not adapted to them. Instead, there should be provided a license fee based upon weight or horse power of these cars, and the revenue should be applied to highway purposes.

Minerals.

The taxation of minerals is a subject which should receive attention and the laws relative thereto possible revision. The

contrast presented in the practical application of our tax laws between mineral deposits and timber is a striking one. Lumber standing in trees is taxed annually it may be for half a century, and when cut down and sawed up is taxed again, while ore just below the surface, being unascertainable in amount and value, is in practice never taxed at all and when mined, especially if, as often occurs, it be promptly removed to another state for reduction, still remains untaxed. The mineral wealth of the state thus practically escapes all taxation. This situation may be met by taxing the lands as we now do without regard to their mineral deposits and then levying upon the latter an occupation or privilege tax when they are mined, proportionate in value to the amount of ore removed. Under the constitution as it has been amended, such a method of taxation would, I believe, be valid. The revenue derived from this source might properly be devoted to the support of education as similar revenues are in other states.

Telephone Companies.

The state treasurer reports that under the present method of taxing telephone companies on their gross earnings, fifty-eight companies paid no tax whatever last year, while forty-five other companies paid less than one dollar each. The property of these companies he values at about \$150,000, and estimates the tax they should pay at about \$17,000. They actually paid last year \$19.26.

Upon presentation of this situation to the last legislature, the law was not altered except in reference to a single corporation, The American Telegraph & Telephone Company, which has since been taxed upon the basis of the ratio which its revenue from Wisconsin business bears to its entire income. The results of even this slight change in the law are so striking as to justify a further alteration in the method of taxation of all telephone companies. Prior to the law of 1909 this particular company paid, during a period of eleven years, an average tax of \$32.34 per year. These figures moreover measure its entire contribution to the support of government in Wisconsin, as it paid no local tax whatever. But under the new law its tax for the year 1910 was \$8,030.61, or almost three hundred times as much as it had been accustomed to pay under the old rule.

Meanwhile its number of poles and miles of wire and the value of its property remained practically unchanged.

This example and the satisfactory results obtained by the taxation of railroads, street car and telegraph companies on an advalorem basis, seem to me to justify an extension of the advalorem system to all telephone companies in the state. In this way these companies will be taxed upon a basis just and fair to all and many thousands of dollars will be added to the public revenues.

Initiative, Referendum and Recall.

The great task of the time is how to make and keep the government really representative of the people. Powerful forces are constantly at work to pervert it. This is the initial problem which must be solved before real progress along any other line is possible. In the final analysis everything else of a political nature is either incidental or auxiliary to it.

The initiative, the referendum and the recall have been proposed as effective means for accomplishing this result. They have engaged the thoughtful attention of the entire country, and in the recent campaign in this state received the endorsement of all political parties. They are closely related to each other, have a common object and embody really but one idea,—that of placing the people in actual control of public affairs.

The most important of these reforms is the initiative. As its name implies, it contemplates giving to the people the power to initiate, that is, to propose bills directly and without the intervention of the legislature, and to enact them into law, if they so desire. And so also of amendments to the constitution. This power of original and affirmative action in legislation by the entire electorate of the state, is not likely to be exercised except in reference to matters of great public importance, and then only after the legislature has been shown to be unresponsive in giving effect to popular demand.

The initiative is not designed to abolish representative government or even to limit its scope, but rather to perfect and improve it. It should not be employed in reference to too many questions at one time. But I do not approve the notion that the scope of the initiative should be so narrowed as to exclude any subject, however special or local it may be. In my opinion no

such limitation is defensible or practicable. The idea is rather that if many subjects be submitted to the people directly for their determination, they may not take time to study all of them sufficiently to vote wisely. This is the view, to borrow an illustration from another field of closely related political thought, of those who advocate the short ballot. The people can be trusted to act prudently in governmental affairs in every case where they are in possession of information necessary to enable them to form intelligent judgments. But they should not be asked or expected to do work which ordinarily devolves upon the legislative branch of government. There are some problems which the people themselves, acting directly, should solve; there are others more complex and less fundamentally important which the legislature, with its machinery of committees and opportunities for debate, may handle to better advantage; and there are still others so complex and intricate that neither the people nor the legislature can be reasonably expected to take the time to comprehend or fully master, but which should be turned over to commissions composed largely of experts.

The beneficial effects of the initiative may be realized, I believe, by making it, as it is intended to be, a spur and corrective to sluggish or disloyal conduct on the part of public officials and public bodies. The initiative petition should, therefore, contain such percentage of the names of all electors as will limit it practically within the scope hereinbefore described and yet make it valuable as an alternative means of securing desired legislation in every case where the public welfare may so require.

A smaller percentage should be required to sustain a petition for the submission of a law to a referendum vote of the people before going into effect. Unlike the initiative, the referendum is negative in its operation, acting only as a check or brake upon unwise or corrupt legislative action. It is, nevertheless, a most valuable and highly desirable expedient. More than any other device thus far suggested it is admirably calculated to do away with corruption in public affairs, or at least to put a powerful check upon it. Once this procedure has been authorized, few persons who seek through legislation to obtain a franchise, public contract, or any special privilege, will be willing to spend money in the purchase of votes or official in-

fluence, realizing as they will that as soon as the corrupt nature of the transaction becomes known, it may be vetoed by the people and so rendered nugatory.

The recall will be more restricted in its operation. In a certain sense it is an extension of the power of impeachment, with the people themselves as the tribunal. The mere fact of the existence of such a recourse in the case of recreant or dishonest public officials, and the possibility that it may be invoked at any time, cannot fail to react with tremendous force in inspiring a higher and more disinterested feeling of responsibility to the people on the part of all who occupy official station. More drastic in its effects, and therefore less likely to be frequently employed, a higher percentage of the voters interested should be required to sustain a petition for the recall of a public officer than in the case of either the initiative or referendum.

These measures, intended as they are to bring the government closer to the people and make it a more flexible instrument in their hands for the promotion of the public welfare, cannot be introduced in Wisconsin by mere legislative enactment. Under the constitution of this state, all legislative power is vested in the Senate and Assembly, and any attempt to confer such power or any part of it, upon others, even upon the people themselves, without an appropriate amendment to the Constitution would be ineffectual. Believing, as I do, in the wisdom and practicability of these reforms, I most earnestly urge the passage of a joint resolution by this legislature for the submission to the people of an amendment to Section 1, Article 4, of the Constitution of this State, so drawn as to permit the exercise by the people of the powers to which I have here referred.

Home Rule for Cities.

No more insistent demand has been made in recent years by the larger cities of the state than for municipal home rule. This growth in public sentiment favorable to local self-government at the centers of population is due principally to two causes. The first is a rapid increase in urban population which has progressed until almost one-half the people of the state live in cities. The other cause is the narrow and shortsighted policy frequently pursued by the legislature in the past relative to municipal government.

It is understood, of course, that no one proposes that cities should become independent of the state. It is not claimed even that cities should sustain the same relation to the state that the several states bear to the national government. This is so because within their respective spheres the states are sovereign, as cities never can be. Besides, the state should exercise throughout its entire extent those powers of general control which are essential to the public welfare and have been found to be most beneficial when made to operate uniformly throughout the entire commonwealth.

But in purely local affairs a different rule should obtain. Here local self-government possesses many advantages which the cities of Wisconsin do not now enjoy. Upon the contrary, in a multitude of ways and concerning a great many matters of little interest outside of the municipalities affected, they are entirely dependent upon the legislature. Concerning these things the seat of local government has been transferred to the state capitol, to the very great disadvantage and inconvenience of people who live in cities, and to the embarrassment of members of the legislature, whose time and attention should be devoted instead to the business of the state. Every consideration of good citizenship, efficient local administration and wise public policy suggests a change in this regard, and the enactment of legislation which will confer upon cities full powers of local self-government, including the right to adopt the initiative, referendum and recall. Unlike the state itself, the cities, I am satisfied, when authorized so to do by the legislature, may lawfully adopt these measures without amendment to the constitution.

Good Roads.

The adoption recently of an amendment to the constitution makes it possible for the state to aid in building highways, and public sentiment demands the enactment of wise, workable laws having this end in view.

In legislating upon the subject two primary purposes should be subserved. First, is the desirability of introducing economy and businesslike methods into road building, where now so much money is being wasted. Of scarcely secondary importance is the necessity of encouraging local communities permanently to improve their roads.

This policy, involving as it does the expenditure of large sums of money belonging to the state, requires that the funds appropriated for this purpose should be wisely and economically disbursed. This does not mean, of course, that local authorities should not be consulted, for the state should co-operate as far as possible with its various subdivisions in the prosecution of this work. But for the benefit of counties and towns as well as of the state, it will be necessary to create a state highway commission, and confer upon it power to supervise and assist in the work of road building. Such a commission or board should consist of ex-officio and appointive members who will consent to serve without salary.

It is of the utmost importance that this work should be put and kept upon the highest possible plane. The state commission should have ample authority to protect the state's interests, and should be provided with adequate funds so that all work done with state aid may be properly inspected before it is finally accepted. The policy of state aid should be one of real co-operation between the state and its subdivisions not only in a financial way but also in the matter of supervision and organization of forces in the actual construction of roads.

Legislative Reference Department.

The Legislative Reference Department of the Free Library Commission is a Wisconsin idea of great value. It has been copied by over twenty other states and as many cities. Foreign countries and municipalities have also adopted it. Its purpose is to bring to the legislature expert help in gathering the results of experience elsewhere, without which legislators would be more or less helpless because of the complexity of modern problems. It also furnishes the legislature with expert draftsmen, skilled in the art of embodying in satisfactory form ideas which the members of the legislature, untrained as many of them are in this work, may desire to have enacted into law.

At present this department is not supported as liberally as its importance demands. In carrying on its work it has been hampered for want of necessary funds. I believe an additional appropriation of at least seven thousand dollars a year for this department is necessary in order to place it upon a proper basis

and to equip it so as to facilitate the work of the legislature. This will make a total appropriation for this department of but twenty-two thousand dollars. Other states devote much larger sums to this purpose for services much less efficient than those this state has been accustomed to receive. In the end, such additional appropriation, I am satisfied, will prove the means of a much greater saving in money, to say nothing of improvement in the form of the statute law enacted at each legislative session. I commend this matter to your careful consideration.

Revision of the Statutes.

Chapter 546, Laws of 1909, provides for the maintenance, in the State Library, of a loose-leaf set of statutes and for revision of the statutes from session to session. While this work was assigned to a co-ordinate branch of the government, I am advised that the loose-leaf set of the statutes is now ready for use and that a bill will be submitted by the revisors to authorize the publication of a compilation of the statutes as soon as may be after the close of the present session and after each subsequent session of the legislature. This is a step in the direction of greater certainty and simplicity in the written law which all should approve. Your immediate attention to this important measure is recommended, to the end that, if authorized, the undertaking may begin without delay.

Public Health.

The public health is one of the most important interests committed to the care of the state. It needs no argument to show that the conservation of the physical well-being of the people is a matter of the very highest importance. More and more with each succeeding year the progress of scientific discovery and medical achievement challenges our admiration. Whether it be the prevention of yellow fever in Cuba and at Panama, of bubonic plague in San Francisco or of typhoid fever and tuberculosis in Wisconsin, the record is the same. Everywhere preventive medicine enlists attention and justifies support.

Greater efficiency in this department of the public service is thus one of the urgent demands of the hour. Boards of

health, public hygienic laboratories and other similar agencies should be so provided and equipped at public expense as to give assurance of a high and steadily advancing standard of usefulness in the prevention of disease, the study of sanitation and the protection of health and life.

Indigent Crippled and Deformed Children.

A class of unfortunate persons for whom nothing is being done at the present time, but whose condition makes a stirring appeal for assistance, is the indigent crippled and deformed children of this state. We have no means of knowing how many of these children there are but, judging from the number in other states where they are being cared for at public expense, there must be a great many.

I am informed that all of these unfortunate children can be relieved of their suffering by proper treatment and that a large proportion of them can be restored to perfect health. Aside from the few now cared for by private charity, these children are wholly neglected merely because public attention has not been directed to them and no provision for board and care at a hospital has been made by the state.

In Minnesota this subject has received attention for more than a dozen years. In 1897 the legislature of that state appropriated a small sum of money for the care and treatment of this class of persons. The principal item of expense was hospital rental as a sufficient number of doctors voluntarily tendered their services free of charge. Later the appropriation was increased and a state hospital established for this purpose. Up to the present time about six hundred deformed children have been treated there, of whom more than five hundred are now well and ready to become useful, self-supporting citizens. Had they not been cared for in this way or by charity, they would have become helpless waifs, a permanent charge upon the communities in which they live, and a burden to themselves because of their sufferings. A number of other states, including New York, Massachusetts and Nebraska, have met this condition in the same way, with like satisfactory results.

Entirely aside from humanitarian consideration, a reasonable appropriation for the beginning of this work in Wisconsin is

abundantly justified. In the first place, public money spent in this way will prove a wise investment by reclaiming to health, strength and ability to become self-supporting, many persons who otherwise must inevitably become paupers. Under present conditions, if these poor crippled children be not now destitute, they soon will be.

In the second place, it is demonstrable that a large percentage of these crippled children suffer from tuberculosis of bones and joints. Many of them have running sores containing the bacilli of tuberculosis. Such persons are, of course, a source of contagion in schools and other public places as well as in their own families, and should be isolated if only as a sanitary precaution.

I am assured that an appropriation of not more than fifteen thousand dollars would start this work, and I am satisfied no investment the state can make will bring more ample and satisfactory returns. I most earnestly commend the subject to your serious consideration.

Conference of Governors.

The Conference of Governors is a new institution. It grew out of President Roosevelt's invitation to the governors of the various states to meet at the White House in May, 1908, to consider the question of conservation of natural resources. All of the governors except twelve attended. At this meeting a committee was appointed to call a second conference. This was held in Washington in January, 1910. Twenty-nine governors were now present. Here it was recommended that the next conference be held at a state capitol and that the governors meet annually thereafter. Accordingly, a third conference was held in the state of Kentucky, November 29th to December 2nd, 1910. Before adjournment of this conference it was decided to make the institution permanent. The next meeting will be in New Jersey and at that time it is expected that an organization will be perfected having for its object an annual conference of the chief executives of each state in the Union.

The purposes of these conferences are distinctively public. The scope of the discussions includes questions such as uniformity of state laws, interstate comity in order that friction may be

avoided wherever possible, and an interchange of experience in the enactment and enforcement of laws touching the problems in which the people of all states are interested.

There can be no doubt concerning the very great value of these meetings to each state and the nation as a whole. In the public life of our country it is a unique and striking departure, fraught with great possibilities for good.

Like every other governmental institution, however, this conference of governors entails expense. Thus far such expense has been met, in part, from the public treasuries of a few states in which the governor has been granted a liberal contingent fund and in part by the governors, personally, who attended. There is no good reason, however, why any governor who attends this conference, either for the purpose of better fitting himself for the discharge of official duties or for advancing the influence and prosperity of his state, should, in addition to giving his time and energies, be required to contribute from his private means to defray the expense of these meetings. The Conference of Governors, if worthy of continuance as a political institution, is a public and official thing, not a private social function. Therefore, each state, whether it send a representative to the conference or not, should contribute its share toward the expense incident to the meetings; for, ultimately, each state, its citizens and official departments will share in the benefits which accrue from the maintenance of this institution. I therefore respectfully recommend to this legislature that an appropriation be made, sufficient to meet Wisconsin's share of this expense, to the end that this commonwealth, progressive in everything which pertains to the political life and activities of its people, may not fail of proper representation and recognition at future meetings.

Stock and Bond Law.

The stock and bond law enacted in 1907 has been so construed by the Supreme Court as to limit the scope of inquiry which the railroad commission may institute where public service corporations desire to issue stocks and bonds or other evidences of indebtedness, for money only, to an ascertainment of the legal capacity or competency of such corporation to issue these securities. So construed, this law is of little value. It

may even prove a public detriment. It does not authorize the disclosure of many important facts relating to past issues of securities of public service corporations which should be in possession of the commission before any new issues of securities are authorized. On the other hand, it may result in the issuance of a large volume of corporate securities, the validity of which by virtue of the certificate of the commission may be conclusive on the State in future litigation concerning rate regulation. The law should be amended without delay so as to give the commission the broadest powers of investigation possible.

This law should also be strengthened in other respects. Instead of permitting the corporation to determine the amount and character of the securities it wishes to issue, the legislature should do this and prescribe the purposes which justify such issues, leaving to the railroad commission authority to ascertain, in any given case, whether the proposed purposes are within the terms of the statute and whether the proposed issue, in character and amount, is reasonably required to accomplish such purposes.

Over-capitalization of corporations, commonly called "stock-watering," is a most mischievous evil, with far-reaching consequences. The manifest purpose of the legislature in enacting Chapter 576 of the laws of 1907 was absolutely to prohibit it, so far as public service corporations are concerned. This purpose should be effectually accomplished now by the enactment of a law which will clearly define the powers of the commission and extend its authority in the ways herein suggested.

Bureau of Labor.

The enactment of an employees' compensation law will require the organization of a state board or commission as a tribunal to settle disputes in accident cases. This board should be so organized as to work in co-operation with the bureau of labor. Looked at from the standpoint of economy and efficiency, it seems advisable that all of the state agencies dealing with questions of labor should be brought together in one department, with power to employ subordinates and to designate their duties. These would include factory and building inspectors, truancy agents, the free employment bureaus, the state

board of arbitration, the statistical deputies and the board charged with the administration of the compensation law. By bringing all of these agencies under one organization, the staff could be handled in such a way as to transfer individuals as needed and to grade them according to their capacities.

This commission or board should also be given authority to standardize safety appliances, fire escapes and sanitary conditions. It should have power to inspect the boilers of locomotive engines operated within the state, and to safeguard the health and lives of railroad employees. It should be given authority to adopt certain standards of safety devices, elevators, fire escapes and the like, in order that uniformity in this respect may be enforced throughout the state. In this way order may be introduced where chaos now reigns supreme. I recommend such legislation as will co-ordinate the various lines of activity to which I have referred, systematize the details of their administration, and, at the same time, economize in the matter of expense.

Increase in expense should not, however, deter the legislature from furnishing the bureau of labor with additional help. No increase in the force employed in factory inspection has been made in six years. Yet the legislature has added new duties to the work of this department at every session. It is manifestly futile to pass laws which cannot be enforced merely because of lack of necessary assistance.

A State Commission.

The marked increase in the cost of living and of raw material for manufactures during the past ten years has attracted widespread attention and has come to be felt as a heavy burden by the people of this state. At the same time farmers and producers are compelled in many cases to sell their products to trusts and combinations at greatly reduced prices. Whether as producers or consumers, therefore, we have been placed at the mercy of those who wastefully or selfishly dominate the markets through which these products pass.

Some of this domination is beyond our control and can be reached only by the federal government, to which we must look for remedial legislation on the tariff, the regulation of railroads and the control of trusts. But the state government also can

do much. Recent experience has taught us that the ability of this state to control corporations and solve complex and difficult economic problems is much greater than many people have thought. But our success in this new field is easily understood. Wisconsin entered upon the policy of regulation of railways and public utility companies only after a most careful investigation conducted by its law makers, aided by the best experts the country afforded. Thus prepared, the scientific talent in the service of the state proved itself a match for the representatives of the public service corporations. The same methods should enable us now to meet the still more complicated and difficult problems ahead of us.

The state is already dealing with these problems in various tentative ways. But the work is scattered and not as effectively done as if it were brought together and organized through co-operation. This can be accomplished by the creation of an ex-officio commission of existing officials, which should include the governor, the president of the university, the secretary of state and the chairmen of the claims committees of the Senate and Assembly. To these there should be added citizens representing the laboring, industrial and agricultural interests of the state. This commission should be unsalaried but should be authorized to employ experts as needed. It should co-ordinate the statistical and economic investigations of the state in all of its departments; should guide these investigations so as to be of greater practical value to the people; and should recommend needed legislation.

No additional expense need be incurred. The funds the state now devote to these purposes could be transferred to defray the cost of this commission. Together they amount to about \$20,000 a year, if we include the state census, which has cost about \$115,000 every ten years, the report on manufactures, which costs about \$5,000 a year, and other general and incidental expenses amounting to several thousand dollars a year. This amount can be augmented by \$30,000 a year, I believe, in what the commission can save in public printing alone, which now costs on an average about \$135,000 each year.

EFFICIENCY AND ECONOMY.

One of the most important objects of such a commission would be to begin an investigation, through experts, of the

organization and business methods of the departments and institutions of the state government, and its civil divisions. It should inaugurate and supervise a systematic audit and inspection of departments and institutions instead of leaving this to be done, as the rule is now, occasionally by the institutions themselves, or left undone. It should install a system of cost accounting as a basis of economy and efficiency. It should provide for an inventory of all the property of the state, including trust investments, and a stock record of personal property. In a word, it should place the business of the state and its subdivisions on a sound basis of modern accounting and cost keeping.

This commission should have supervision of the public printing and the preparation of all statistics, investigations and reports of officers, departments, institutions and societies conducted at state expense, in order to avoid duplication and wasteful expenditure and to simplify and direct this important work towards the greatest practical results. It should cooperate in the statistical and economic investigations of the federal government in order to secure the information Wisconsin needs to meet her local problems. It should investigate the penal, charitable and reformatory institutions of the state and devise practical methods for making dependents more nearly self-supporting. The scattering efforts of the College of Agriculture, the State Food and Dairy Commission, the State Board of Agriculture, the Commissioner of Labor and Industrial Statistics, the Geological Survey, and other similar state agencies, should be correlated by the commission here proposed, in cooperation with the federal census, and should be systematized and expanded whenever necessary.

COST OF LIVING.

All of the foregoing work of the proposed commission connected with the state departments should be preliminary only to the great practical work of putting the state in position to meet the economic demands of the people. There should be an investigation of the operations of the anthracite and bituminous coal combinations, which now charge those who buy coal in Wisconsin, including the state government, enormous sums of money annually in excess of what is fair and reasonable. Without

coal fields of her own, Wisconsin is at the mercy of combinations in other states and nothing short of the fullest exercise of all the constitutional powers of the commonwealth can cope with this serious drawback on her economic development. And so also of other combinations which control products needed by our people.

Such a commission should secure the active co-operation of agricultural societies, business men's associations, manufacturers' clubs, labor unions, land development societies and other organizations in solving these problems. It should study the development of markets for farm products. Investigation as to how this has been done in other states and countries will assist farmers, business men and laborers here in eliminating some of the wastes of distribution and in combating great industrial combinations that dictate to us from the outside.

CO-OPERATION.

A thorough study of co-operative methods should be made and expert assistance should be given to associations, towns and cities concerning the best methods of organization of markets. This is all the more urgent because the sale of farm products has as yet received but little scientific attention here. Practical men, seriously devoted to advancement along these lines, have made organized efforts to solve these problems with encouraging results. An example of the success of co-operative marketing on a small scale is furnished by the country about Sparta, which in this way has become the second largest strawberry district in the United States. The fruit growers of Door County also have recently, I am told, co-operated for the sale of their product, with like success; and other similar attempts are being made throughout the state. Practically all the fruit of the large orchard districts in the states of the Pacific Northwest is now successfully marketed through co-operative organization. In foreign countries, as is well known, this principle has been carried very much farther. A commission such as the one here proposed would be of great value in giving scientific direction and assistance, both to the co-operative organizations now existing in the state and to thousands of farmers not yet members of any organization.

This commission should investigate also the settlement of Wisconsin's uncultivated lands and the tendency toward increase

of tenancy on cultivated lands, with the object of promoting farm and home ownership. In this way it can greatly broaden the work of the present State Board of Immigration.

This work of actively organizing agricultural markets and promoting agricultural settlements will inevitably react upon and assist every other interest and industry in the state. Laboring men and those who work for salaries will be benefited by reduction in the cost of living; while manufacturers will be helped by increasing the supply of raw material, fuel and power. The construction of better highways, of interurban and electric roads and other transportation facilities will follow. Thus, the business, laboring, agricultural and transportation interests of Wisconsin may be brought together in an effort for the united development of cities, towns and neighborhoods, as well as of the natural resources and industrial organization of the entire state.

Much of this work is now being done in a scattering way. The recommendation here made is for an efficient organization of the existing activities of the state, based on the selection of experts and specialists for each kind of work, utilizing existing experts where available, adding new ones only where needed and coordinating the whole under the supervision of this Commission. By combining the statistical investigations of the various departments of the state, economy and efficiency will be gained. This kind of co-operation has already been demonstrated to be of the highest value, notably in the work of the railroad and tax commissions. It should be extended to other departments in the interest of further economy and the employment of expert assistance in working out these great economic problems.

Weights and Measures.

Investigations recently conducted in a number of the larger cities of the state show that nearly half the scales used in weighing ordinary merchandise were wrong, in practically every instance giving short weight, while of the measures tested over one-fifth were condemned for like reason. The trouble with the present law is that responsibility for its enforcement is divided among a great many public officials and its administration is so hampered by defective provisions that little or nothing can be

accomplished under it. For example, it contains the provision that in order to justify conviction the state must show that the person prosecuted *intended* to commit a fraud. Of course, this cannot be satisfactorily shown in one case in a hundred of underweighing or short measuring. An effective weights and measures law is needed, which, when impartially enforced will save the people many millions of dollars each year now lost in short weights and measures. Such frauds are especially to be condemned as the injury thereby perpetrated naturally falls most heavily on poor people who buy frequently in small quantities—precisely the class of persons who can least afford to be swindled in this way.

Education.

The question of education is always one of fundamental importance. It should be broadly and liberally considered. The various agencies and institutions now engaged in educational work in Wisconsin are all parts of a single system. They have nothing to gain by dissention. Rivalry or jealousy between them is as illogical as it will ultimately prove unprofitable. The common schools cannot be built up by tearing the university down any more than the university can be built up by tearing the common schools down. And so of the relation of the high schools to both the common schools and the university. And so of the normal schools and the county training schools. They are all agencies of the same state having one great object and depending for financial support upon the same people.

The common schools are now the weakest part of the entire system. Country schools, especially, have not kept pace with city schools. The country schools need better attendance, better instruction and better supervision. Competent observers maintain that at the present time, in about half the country schools of Wisconsin, all of these essential factors are lacking and that in all of them supervision is far from satisfactory.

CONSOLIDATION.

Reports show that there are 97 country schools in Wisconsin, each with an enrollment of less than half a dozen pupils. There are 380 such schools each with an enrollment of more than five

but less than eleven pupils. There are 701 country schools each with an enrollment of more than eleven but less than sixteen pupils. Thus there are 1,078 country schools out of a total of 6,500 with an enrollment each of fifteen pupils or less. In other words, there is an actual attendance of less than ten pupils in one-sixth of the country schools of the state. Neither argument nor illustration is necessary to demonstrate the wastefulness of such a system. These country schools are public in name only and by virtue of the fact that they depend upon public taxation for support. In every other respect they are essentially private schools, with all the evils and few of the advantages of private tutorship. The social element which plays so important a part in public school education is wholly wanting.

To meet this condition some system of consolidation should be introduced whereby a number of small schools, conveniently located, may be combined. But the elimination of the very small school should not be the only purpose. Organization of country high schools which will face the problems of the farm and country life, as the city high school now faces the problems of an urban population, should accompany the change.

Consolidation of country schools long ago passed the experimental stage. Ohio, Indiana, and other states have tried it successfully for some time. Experience under this system in these states shows that while the expense of maintenance has not diminished, neither has it increased; while there has been a great improvement in efficiency.

GOOD TEACHERS.

The biennial report of the State Superintendent for the years 1906-1908 presents some interesting statistics upon the subject of teachers' wages. Carried out so as to show the average yearly salary, obtained by multiplying the average salary per month by eight and one-half, which is the average number of months school is taught in the rural districts; the average monthly salary, obtained by dividing the yearly salary by twelve; and the average daily salary computed on the basis of twenty-six days per month, these facts may be tabulated as follows:

Salary per Month.	No. of Teachers.		Average yearly salary	Average monthly salary	Average daily salary
	Men	Women			
Less than \$20.....		37	\$162.00	\$13.46	\$0.52
\$20 to \$25.....	19	507	191.25	15.94	.62
\$26 to \$30.....	60	1,760	238.00	19.84	.77
\$31 to \$35.....	145	2,546	280.50	23.38	.90
\$36 to \$40.....	198	1,966	323.00	26.92	1.04
\$41 to \$45.....	168	1,222	365.50	30.46	1.17

There were 2,604 teachers who received more than \$46.00 per month and are not, therefore, included in the foregoing tabulation. This omission is due chiefly to the fact that these teachers were employed in schools of more than one department, while attention is now directed to the ordinary country school. It is true, also, that there are a number of country school teachers scattered throughout the state who received more than \$46.00 per month. But the data concerning these teachers is not sufficiently accurate or definite to include them in the foregoing tabulation.

In view of the present high cost of living, it becomes a matter of interest to know by what process school boards secured the services of thirty-seven women teachers for less than \$20.00 a month, or at the average wage during the year of fifty-two cents a day. It is a matter of some curiosity also how nineteen presumably able-bodied men consented to work at teaching for less than \$25.00 a month, or at an average salary for the year of sixty-two cents a day.

These conditions strongly support the demand for a minimum salary law which will place the teaching profession upon a proper financial basis and assure to all who engage in it living wages. The country school is no exception to the rule that you cannot get more out of an institution than you put into it.

BETTER SUPERVISION.

There should also be reform in the system of country school supervision. It is a physical impossibility for a county superintendent properly to supervise the schools now placed in his charge. When account is taken of his other duties, it is apparent that he cannot visit each school more than once a year, and then only for a short time. The county superintendent, in fact, has become little more than a mere clerk. Effective supervision of instruction in country schools is at present entirely out-

of question. Investigation shows that besides a multitude of other duties which necessarily occupy most of his time, each county superintendent is now expected to supervise, on an average, the work of 136 teachers, 4,250 pupils and visit schools scattered over a territory of seven hundred square miles.

That the work of supervision of schools is much better done in cities, a single illustration will show. In the city of Milwaukee the average number of teachers for each supervisor is seventeen, the number of children 750 and the supervisory district about half an acre of ground, all under one roof.

The city of Milwaukee spends each year about \$130,000 for school supervision. The state at large, exclusive of cities having city superintendents, spends \$70,000 annually. In Milwaukee the total enrollment of pupils attending the elementary schools is about 40,000. In the state at large exclusive of the schools having city superintendents, it is over 320,000. Thus, with a school attendance eight times that of Milwaukee, the state at large, outside of the cities having city superintendents, spends only a little more than half as much for school supervision as does Milwaukee.

What is the remedy? The opinion is growing that there should be a county board of education elected by the people, which should have general charge of the schools of the county and the power to appoint a county superintendent and as many assistants as the country schools really need. The work of consolidation of country schools hereinbefore mentioned might well be left to the direction of this board. This would place the organization of country schools upon somewhat the same basis as that of city schools at the present time.

In the last legislature a bill was introduced which embodied this idea. Though endorsed by the State Teachers' Association, and recommended for passage by the unanimous vote of the committee on education, it was defeated in the Assembly. Notwithstanding this result I now commend this plan to your serious consideration as one of the means for improving conditions in the country schools.

INDUSTRIAL EDUCATION.

Supplementary to the regular course of instruction in the common schools and the high schools there should be some form

of vocational training. Only a small percentage of the children who attend common schools ever enter a high school, and the majority of those who enter the high school drop out before completing their education in a normal school or at the university. In the common schools they receive little or no instruction in the art of earning a living. This, possibly, is one reason why attendance at some of these schools is small and enthusiasm is lacking. But, entirely apart from this consideration, the time has now come when education should take a more practical turn. The ability to earn an honest livelihood is the first requirement of every human being. More and more as time goes by this becomes important. The day of boundless natural resources has ended. Each worker must now rely upon himself and study how to increase his own efficiency. Business training and industrial skill have become indispensable. Nor need any one fear that in making education more practical it will lose on the side of culture and discipline. More likely it will gain thereby.

The schools of Germany have pointed the way toward a higher level of industrial efficiency in general as our own state university has shown us how to increase the productivity of the farmer. There should be special instruction in both the common schools and the high schools in industrial and agricultural subjects. It seems desirable that some plan be perfected whereby children under eighteen years of age, at work for hire should be kept at school part of each week for the study of the elementary principles which underlie the industrial, commercial and agricultural operations in which they are engaged, and for instruction in the duties of citizenship. Night schools, continuation schools and trade schools, as well as the means already suggested, may be made the agencies for the accomplishment of this work.

UNIVERSITY EXTENSION.

The Extension Division of the University may by co-operation render valuable assistance in promoting industrial education. It has already reached not only the boy on the farm but the man in the workshop and the woman behind the counter with its rich stores of knowledge, giving instruction to each according to the need. Thus the University has become truly democratic in its ideals and purposes, and, as some one has picturesquely said, has enlarged the boundaries of its campus so as to include the

entire state. It has entered the homes and the lives of people who never crossed its threshold. Reports show that since its permanent establishment a few years ago, the non-resident students almost equal in number those resident at the University and promise soon to outnumber them many times. Its machinery and influence should now be enlisted in the cause of a more practical education.

Besides assisting and directing industrial training in these ways, the University Extension Division has done much, and is capable of doing more along the lines of good citizenship and the investigation of municipal, state and national problems of a social and economic nature. In the prosecution of this work a demand has arisen for the organization of neighborhood clubs and civic societies, composed not only of the youth but also of the adult population of the community, to meet in public buildings, principally school houses. Thus extension work has become the agency for the establishment of a new and conservative basis for further social and economic advancement. This work is no longer in the experimental stage, but has already proved a profitable investment for the state. I respectfully recommend that by sufficient appropriation for its needs, it may be afforded an opportunity for further extending its usefulness.

THE UNIVERSITY.

In all of its departments the University has grown rapidly in recent years. There are now about 5,000 students in attendance. The increase during the past two years has been more than double that of the preceding two years. It is an institution of which the state may well be proud. In many respects it has been a pioneer among the great universities of the land. With demands multiplying on every hand, it still seeks to fulfill the three-fold university function of instructing the students who come within its walls, of increasing the common fund of knowledge by means of original research and of carrying information to all the people through its extension department. If those for whom it exists still cherish the high educational ideal which it has fostered and championed, that the boy or girl of humblest parentage but with brilliant intellectual endowment should have an opportunity for education equal to that enjoyed even by the children of the most wealthy, it will not now fail of proper

support. I desire only to remind you that grants of revenue for the maintenance of the University should be regarded as investments, which in the past have been returned to the state many fold.

Court Procedure and Criminology.

The Wisconsin Branch of the American Institute of Criminal Law and Criminology has worked out certain proposed changes in court procedure and present methods of dealing with persons convicted of crime, to which I desire, without special mention of any particular item, to call your attention. There should be greater certainty and stricter impartiality in the administration of the criminal law than we have at present. The malefactor with unlimited resources for defense should be put on a plane with his poorer fellow offender. As quickly as possible, convicts capable of reformation should be converted into useful citizens and society should be better protected against those not susceptible of reformation.

The organization having the advocacy of these and other like reforms in charge is composed of disinterested, public-spirited citizens, and I bespeak for their proposals your thoughtful consideration. Some of the suggested modifications in procedure will be found applicable to civil as well as criminal cases. The need of simplification and more prompt results is common to both. But no change in the law which contemplates depriving accused persons of fundamental rights should be lightly or hastily sanctioned.

The New Capitol.

The Capitol Commission informs me that since the legislature was last in session the construction of the Capitol has progressed as rapidly as the funds appropriated for this purpose have become available. At the end of the last fiscal year the balance remaining was \$177,656.72, out of which reserves on unfinished contracts were payable. There had been expended at that time \$2,278,260.94, a portion of which was for material accumulated for future use.

The work completed since the last session includes the east wing designed for the Supreme Court, the State Library, the

offices of the Governor, the Attorney General, and some of the departments. There have also been completed the heat, light and power plant and the tunnel connecting it with the Capitol.

The Commission also reports that no proposals were received for the removal of the dome of the old building, but that the work was done for much less than the estimates received. As authorized by act of the last legislature, the dome was removed in such a way that it can be re-erected on one of the university buildings.

I am told that contracts have been let for the construction of the south wing of the Capitol, which has been designed for the use of the Senate, and for the southeast and southwest corner pavilions and for the erection of the central portion and the dome.

Financial Statement.

I am informed by the Secretary of State that at the end of the fiscal year, 1910, there was a balance on hand in the general fund of \$798,067.91. Two years before this fund showed a balance of \$1,156,291.92. The receipts for the fiscal years 1909 and 1910 were \$12,631,494.85, and the disbursements during the same period were \$12,989,718.86. The receipts from July 1st, 1910, to January 1st, 1911, were \$2,469,715.92, and the disbursements during the same period were \$2,773,725.93. The balance in the general fund, therefore, on January 1st, 1911, was \$494,057.90. It is to be borne in mind that these figures relate only to the condition of the general fund.

At the close of the fiscal year, June 30th, 1910, the balance in all funds in the state treasury aggregated \$1,541,924.26. Figures showing the balance on hand for all funds on January 1st, 1911, are not available at this time.

Give Important Measures First Consideration.

Many other matters might properly be called to your attention. But it has been my purpose rather to select for your consideration at this time only those subjects which cannot possibly be postponed without plain disregard of the reasonable expectations of the people. Concerning the importance of most of them, all parties are now agreed. In the main the legislation

here recommended has already been overwhelmingly approved by the voters of the state. Its enactment, therefore, should not be delayed.

These recommendations are made in response to a strong, insistent demand which comes to us from the people as a whole, rather than from any party or faction. Fundamentally this demand is for an increasingly enlightened appreciation of the rights of the average man. It is a call for a return to the ideal of equality before the law in both business and politics. In the final analysis all of the things here urged upon your attention signify just this and nothing more. Whether the means be a perfected primary law, an effective corrupt practices act, home rule for cities, or the initiative, the referendum and the recall, the purpose is to give prompt and efficient expression to the will of the people, just as the workman's compensation act, the income tax, better highways, conservation of natural resources, effective regulation of public service corporations and co-operative buying and selling have the single end in view of securing homely justice among men in the material activities of life. Government must be made representative of all the people and the doors of industrial opportunity must swing wide open.

Ultimately it will be seen that these two things are interdependent. You cannot permanently have the one without the other. Democracy in government cannot long endure without democracy in industry. If the idea of conducting business upon fair and equal terms should here become a mockery, the light of hope and promise will soon die out in the temple of American liberty, which it has so gloriously illumined. Time was when the chief business of government was conceived to be the protection of property rights against invasion by the passions and violence of man; today the greatest concern of society is the protection of the rights of man against invasion by the arrogance of wealth. This is not extreme doctrine. The true extremist is the one who, oblivious of the changes wrought by time, lacks the initiative to make legislation keep pace with rapidly developing social and commercial conditions, thus ignoring the requirement that as business progresses legislation must advance. Law has always lagged behind the evils it was intended to correct and the only choice has been as to how great should be the gap between them. The tortoise never yet outstripped the hare, except in fable. Let us, therefore, con-

sult the experience of the past, weigh the requirements of the present and plan for the future with some of the pre-vision our forefathers used in planning for us.

Because these suggestions thus come to you not as the personal views of any individual or the perfunctory recommendations of any department of government, but in a very real sense as a mandate from the people themselves, they should, so far as possible, be given precedence upon your calendars and in your consideration. Let other bills wait until the main business of this session has been transacted and these most important measures have been heard upon their merits, free from any interest or influence which may surround other proposals of less general significance. In this way, I believe, business may be best expedited and justice done and this the 50th session of the legislature of Wisconsin concluded, as I trust it may be, at an early date. A short, business-like and therefore comparatively inexpensive session is alike desirable from the standpoint of your individual convenience and the public welfare. The order in which the bills to come before you shall be taken up will have much to do with the length as well as the success of your labors.

Conclusion.

In all the affairs of life there is a time of preparation and a time for action. There is seed time and harvest. In other years, and largely by other hands, the ground was broken and the grain planted from which has sprung the abundant legislative harvest which now waits to be garnered by you. It is a high privilege to have been called to the service of the state at this time and under these circumstances. In the years to come it will be great honor indeed to have had part, however humble, in the achievements possible during this legislative session which, in the language of our foremost public man, should "write in the pages of our history the most important chapters written since the days of the Civil War." Fellow citizens of the Senate and Assembly, we are indeed fortunate in our opportunities; may we be fortunate also in the use we make of them.

FRANCIS E. MCGOVERN,

Governor.

Madison, Wisconsin,
January 11th, 1911.

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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, 1909, and June 30, 1910.



MADISON, WIS.

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1910

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REPORT OF THE SECRETARY OF STATE.

HON. J. O. DAVIDSON,
Governor of Wisconsin.

SIR:—In conformity with law, I have the honor to transmit the biennial report of this department for the fiscal years ending June 30, 1909, and June 30, 1910, respectively.

The last biennial report recommended legislation affecting the duties of audit, and other branches of work. Several needed laws and amendments were passed by the legislature of 1909, while others equally important were defeated. I again submit a brief recommendation of legislation necessary to safeguard the state's interests, together with detailed statements of receipts and expenditures and statistical tables.

STATE FINANCES.

The state tax levy in 1909 was as follows:

Interest on certificates of indebtedness.....	\$157,570
Free high schools.....	125,000
Graded schools.....	120,000
State university.....	743,585
Normal schools.....	340,000
Common schools.....	1,621,784
New capitol.....	450,000
Northern hospital addition.....	50,000
Total.....	<u>\$3,607,939</u>

All these items were for educational purposes, with the exception of the last two, which are temporary levies for state buildings. The item of \$1,621,784, for common schools, together with \$200,000 annually appropriated from the General Fund by chapter 313, laws of 1903, the graded and free high school tax, and the earnings from School Fund investments, amounting in the aggregate to \$2,254,340, was directly paid back by the state to

General Report.

the counties as provided by law, for local educational purposes. This amount should be deducted from the total tax levy in ascertaining the actual balance received from taxes and disbursed by the state. Of the remainder of the tax levy, \$743,585 was raised for the university, \$340,000 for normal schools, \$450,000 for the new capitol building, and \$50,000 for addition to the Northern hospital.

It is generally understood that not one dollar of this money was raised or used for administrative purposes. From 1903 to 1908, inclusive, increased receipts from other sources permitted a total tax remission of \$5,728,000. However, the additional amount needed for the new capitol building and other purposes, rendered it impossible to remit any tax in 1909.

During the fiscal year 1910, \$840,358.17 was expended for the new capitol, and as the authorized tax levy for this purpose is only \$450,000 annually, the balance was necessarily paid from the General Fund. Aside from the \$1,000,000 annually made available by the last legislature for capitol construction, the General Fund is also chargeable with payments of approximately \$1,100,000 for educational purposes each year, and \$1,150,000 annually for the support of charitable and penal institutions, over and above all offsets from counties or other sources. In addition thereto all legislative, administrative and judicial expenditures are made from this fund, as set forth in the detailed report herewith submitted; and no state tax is levied for any of these purposes, payments being made from the receipts from corporations and other sources that go to make up the General Fund. For these reasons no remission of taxes can now safely be made.

STATE TAX LEVIES.

Section 1071, Wisconsin Statutes 1898, directs the Secretary of State to levy a special state tax to meet anticipated treasury deficiencies, whenever necessary to do so. This tax levy is in addition to specific levies directed by law. For this reason further mention of financial matters may properly follow.

From 1903 to 1908, inclusive, by reason of payments from the United States government and back taxes from railways, the

General Report.

state officers charged with that duty were enabled to remit a portion of the regular tax levy, as hereinbefore stated. In 1909, comparatively smaller revenues and increased appropriations made necessary the full tax levy authorized by law.

From 1900 to 1910, six of the largest administrative branches of the state government have had their duties more than doubled. This is particularly true of the State Department, wherein the corporation, auditing, printing, automobile and other branches, have greatly increased the work within that period. The increase in office expenses and salary-rolls of the several departments named, during the same period, has been extremely small, as is evidenced by the following statement:

	Total Expenses	
	1900	1910
Executive Department	\$15,581 29	\$13,388 22
State Department	38,396 76	44,730 22
Treasury Department	18,604 86	19,553 28
Attorney General	12,349 15	22,593 12
Superintendent of Public Property.....	80,547 90	97,679 63
Insurance Commissioner	20,029 58	30,481 71
	<hr/>	<hr/>
	\$185,509 54	\$228,426 18

23 per cent. increase.

	Salary Items	
	1900	1910
Executive Department	\$14,651 00	\$12,700 00
State Department	33,000 00	36,000 00
Treasury Department	17,464 00	17,444 00
Attorney General	11,020 00	20,005 00
Superintendent of Public Property.....	60,588 00	64,249 00
Insurance Commissioner	13,020 00	19,189 00
	<hr/>	<hr/>
	\$149,743 00	\$169,587 00

.13 per cent. increase; without Attorney General's office $7\frac{3}{4}$ per cent. increase.

When additional duties, resulting from the passage of the inheritance tax law and other legislation, were placed upon the Attorney General, the department was reorganized so as to avoid the employment of outside assistance in conducting the state's legal business. This change particularly affects the rate of increase above mentioned. The increase in the pay-rolls of the remaining departments averages less than eight per cent. during the ten year period.

General Report.

In order to properly understand what has occasioned the heaviest expenditures from the state treasury, the following brief statement is appended:

	1900.	1905.	1910.	Increase per cent.
Common school apportionment.....	\$796,826	\$1,498,849	\$1,806,780	127
State university.....	527,797	851,200	1,669,909	216
Normal schools.....	336,520	284,040	690,315	105
Other educational purposes.....	131,101	246,665	401,177	206
Rural school aid.....			200,650	
Charitable and penal institutions.....	694,515	844,458	1,111,829	62
Care chronic insane, etc.....	396,819	473,658	537,365	35
Capitol building.....			840,358	
	\$2,883,518	\$4,198,870	\$7,258,443	

Increase, 1905 over 1900, 45%
 Increase, 1910 over 1905, 72%
 Increase, 1910 over 1900, 151%

The foregoing statement discloses the fact that the average increase for these items, from 1900 to 1910, was 151 per cent. Four of the items, for educational purposes, amount to more than four and a half million dollars in 1910, or approximately 60 per cent. of the whole, and show an increase on the average of 163 per cent. more than was expended for the same purposes in 1900.

These items comprise the largest expenditures that have to be provided for annually. An offset occasioned by university and charitable and penal institution receipts, decreases the actual expense to the state for these two items.

While the gradual increase in revenues will be sufficient to meet any ordinary growth of expenses in the administration of state business, it is unable to keep pace with the proportionate increase shown in the foregoing items, however necessary such expenditures may be.

The finances of the state ought to be placed before the general public as clearly and intelligibly as possible. To this end, it is suggested that, instead of the present involved method, (which in the case of the university, for illustration, includes, first, a fractional mill tax; second, permanent appropriations; third,

General Report.

appropriations for a limited number of years,) a specific amount be appropriated at each session for the biennial period.

By making a direct tax levy for the university and other institutions similarly affected, the expenditures will then be more easily comprehended by the general public, and the heavy drain on the General Fund will be relieved. As a further illustration, the following is a statement of university appropriations, permanent and temporary, in force July 1, 1910:

PERMANENT APPROPRIATIONS.

1. Annual tax of two-sevenths of a mill, authorized by chapter 320, laws of 1905; this tax in 1910 amounted to \$743,585.
2. Agricultural institutes, chapter 318, laws of 1907. \$20,000 annually.
3. Washburn observatory, section 391, W. S. 1898, \$3,000 annually.

TEMPORARY APPROPRIATIONS.

1. Buildings, repairs, etc., section 5, chapter 306, laws of 1909, \$200,000 annually for seven years from July 1, 1905.
2. Current expenses, section 2, chapter 306, laws of 1909, \$100,000 annually for two years; namely, fiscal years of 1910 and 1911.
3. Books, apparatus, etc., section 3, chapter 306, laws of 1909, \$50,000 annually for two years; namely, fiscal years 1910 and 1911.
4. Educational extension and correspondence teaching, section 7, chapter 306, laws of 1909, \$50,000 for fiscal year 1910 and \$75,000 for fiscal year 1911.
5. Traveling schools of agriculture, etc., section 8, chapter 306, laws of 1909, \$30,000 annually for two years; namely, fiscal years 1910 and 1911.
6. Branch agricultural experiment stations, chapter 507, laws of 1909, \$2,000 annually for three years; namely, fiscal years 1910, 1911 and 1912.

Section 4, chapter 306, laws 1909, authorizes the Secretary of State, with the approval of the Governor, to make temporary transfers (in other words, temporary loans to the university)

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from the General Fund to the University Fund Income, not exceeding \$200,000 annually for two years.

The remaining sources of university revenue are: interest on loans, aid from the United States for the agricultural college and experiment station, interest on deposits in banks, university fees, farm sales, etc.

It is further recommended that, so far as practicable, the different appropriations to be made by the legislature be assembled under one heading and passed as a budget.

Appropriations are frequently passed, notwithstanding the protest of the joint claims committee, without any provision having been made therefor. In view of the demands already made upon the General Fund, any large increase in appropriations made against this fund, at this time, will have to be met by an additional tax levy under section 1071, or by specific levies; and the only way in which this can be avoided is by holding appropriations within reasonable limits.

CERTIFICATES OF INDEBTEDNESS.

Attention was called in the last report to the anomalous situation brought about by the annual levy of \$157,570 for the payment of interest on certificates of indebtedness, which is used for educational purposes. From 1866 to 1886, the state borrowed from the trust funds \$2,251,000, paying interest thereon at the rate of seven per cent. per annum. On all trust fund loans made by the state the rate of interest is three and one-half per cent., or exactly one-half the rate paid by the state on these certificates of indebtedness.

The income derived from the trust fund loans is directly used toward the support of educational institutions, and to this extent, relieves the necessity of making direct appropriations from the General Fund, or otherwise, for school purposes. However, the policy is no longer necessary, and from a business standpoint, the proposition of paying from one state fund to another, interest at the rate of seven per cent. is indefensible.

If this trust fund indebtedness, which has now existed for a period of more than forty years, is to be recognized as an exist-

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ing debt which should be paid by the state, steps ought to be taken toward that end. In any event, there seems to be no justification for levying and collecting an annual tax of seven per cent. on these certificates of indebtedness; and any additional income necessary for the support of educational institutions should be directly appropriated from the General Fund or made a part of the direct tax levy.

BUREAU DISBURSEMENTS.

Chapter 377, laws of 1907, and chapters 363 and 525, laws of 1909, provide that the respective bureaus named, shall, in addition to salaries fixed by law, be granted actual expenses and disbursements. The word "disbursements" has been construed under the law to authorize the payment of stenographers, clerks, the purchase of gasoline launches, and miscellaneous expenditures. If this interpretation of the law is correct, other bureaus may ask for the same liberal rights by inserting the word "disbursements" in the law affecting their expenses. The latitude thus allowed prevents any restriction in items submitted for audit.

If the statutes which govern all other state departments and bureaus are not sufficiently broad to meet present requirements for these two bureaus, then expenditures for stenographers, clerks, launches or automobiles, should be specifically authorized by law, in order to avoid the uncertainty which now exists in auditing these accounts. A mandamus suit to compel the allowance of rent charges for an oil inspector in Milwaukee, whose office is reported to be also used for detective agency purposes, arises out of the use of the word "disbursements" in the act governing his department.

VALUATION OF JOINT SCHOOL DISTRICTS.

Section 263, Wisconsin Statutes 1898, provides that, whenever a loan to a joint school district has been made by the state, the clerks of towns, cities and villages, within such district, shall transmit to the Secretary of State a certified statement of the valuation of all taxable property belonging to each part of the

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district, according to the last assessment roll. This department annually forwards to each clerk a blank on which to report the valuation of his separate part of the joint school district indebted to the state. Many districts fail to report or to comply with the statute in any form, and the department is compelled to accept the record of the last valuations reported, and payments of principal and interest are apportioned in accordance therewith.

The present law should provide a penalty for failure to promptly report valuations. It might be better to amend the law so as to permit the acceptance of a valuation fixed at the time of making the loan as the basis for all subsequent computations, until the loan shall have been fully paid. Such amendment would materially lessen the work of certifying the payments.

PRINTING.

All audits for state printing, including the duties of the printing clerks, are under the jurisdiction of this department. For this reason certain recommendations, affecting this branch of state expenditure, were embodied in the last biennial report. Under a ruling of the Attorney General, the printing of the university and other departments has now been included in the state printing contract. An apparent effort to reduce printing expenditures has recently occurred, as appears from the records of this office, which show that the cost of state printing and paper during the biennial period 1909 and 1910, for the same departments, is approximately \$20,000 less than for the years 1907 and 1908.

The last legislature failed to pass a bill on this subject reported by the joint claims committee. A law limiting, or more definitely fixing, the amount of printing as recommended in the last biennial report is urgently needed.

Under the statutes of neighboring states, separate contracts for printing are let for certain specific purposes. The result tends to stimulate bidding on smaller contracts, and to improve the general character of work done. A division of printing among several successful bidders also serves to expedite the work, and prevent congestion or unnecessary delay.

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AGRICULTURAL SOCIETIES.

Wisconsin is more generous with its agricultural societies than any other state. The last report of this department called attention to the fact that a reduction of several thousand dollars was annually made from the face of claims rendered by agricultural societies against the state, because such claims contained illegal items. Under the present law, such deductions are arbitrarily made when errors or illegal charges are discovered on the face of the statements submitted. While the great majority of fair associations are carefully and legally conducted, this is not true in every case. The claims filed by all such associations against the state in 1909 aggregated \$96,986.47. Of this amount, \$685.82 was stricken from the claim of one society because of illegal charges apparent upon its face. In another case \$1,603.35 was entirely disallowed after a comparison of reports in this office had disclosed padded premium payments. When disallowed, the only justification urged in favor of the claim was that certain other associations were equally blamable. Over \$4,000 in deductions was made from the face of such claims by this office in 1909.

In order that these accounts, aggregating nearly \$100,000 annually, may be intelligently audited, the State Department should be authorized to employ a limited number of inspectors, for the purpose of ascertaining whether or not the law that entitles associations to state aid, is complied with.

Senate bill No. 125, introduced at the last session of the legislature, authorized the temporary appointment of three inspectors at a total expense of less than \$1,000 per annum. Notwithstanding that the importance of the measure was fully set forth at committee hearings, with apparently no opposition, the bill was killed. Excepting where errors or inaccuracies appear upon the face of claims, the audit of such accounts is now necessarily perfunctory.

BOUNTIES.

In the last biennial report, attention was called to the fact that bounty payments on wild animals had increased from

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\$12,699 in 1903 to \$30,671 in 1906. Notwithstanding larger bounty payments were authorized by the legislature of 1907, a successful effort was made in 1908 to prevent the payment of many fraudulent claims, with the result that bounty payments were reduced to \$20,214 in 1909, or approximately 33 per cent. less than the payment made by the state in 1906. Attention was also called to the fact that bounty payments were larger in Wisconsin than in any of the surrounding states. No authority exists under the law for refusing to pay properly certified claims, nor was any appropriation available for examining over 300 scalps forwarded, on request, to the department by county clerks in a single year. University experts determined that over one-half of the scalps sent in were from dogs, foxes and animals other than wolves and wild cats, on which bounties were claimed, but payment refused on such advice. This service of examination was rendered gratuitously and as a personal favor by the experts.

It was, therefore, recommended that the state would be better protected by a provision authorizing the employment of experts to pass upon questionable claims. The average cost of such examination would be small, compared with the bounty payments made by the state; and without such expert aid no intelligent audit by the state or county can be had in questionable cases. A bill authorizing such examination was defeated at the last session of the legislature.

An annual saving of over \$10,000 a year to the state, and an equal amount to the counties, notwithstanding the increased bounties authorized by the laws of 1907, justifies a renewal of the recommendation that expert aid be furnished the department, on request, in order that fraudulent or uncertain claims may be rejected, and provision made for the payment of such services.

MOTOR VEHICLES.

Chapter 500, laws of 1909, which was recommended in the last biennial report, increased the office revenues over \$15,000 for the biennial period. It is, however, urged that an annual license for vehicles and an individual license for drivers should be pro-

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cured for operating motor vehicles. This would be in accordance with the laws of many other states. Frequent requests for names of motor vehicle owners are received because of accidents that would unquestionably be lessened if drivers were qualified and licensed to operate such vehicles. A license fee, based upon horse power, has raised a considerable fund for highway purposes in other states.

Licenses have increased in number as follows:

1907	3,558
1908	5,271
1909	8,227
1910	13,753

or nearly 400 per cent in four years.

ELECTION FORMS.

Based on election returns filed in this office, it was recommended in the last report that the names of candidates on the primary ballot should be rotated in order to prevent unfair advantage resulting to those candidates whose names necessarily appeared first under an alphabetical arrangement. The law thereafter passed removed this advantage, and it is recommended that the rotation of names should further be extended to assembly districts where such districts comprise more than one county.

A percentage law recommended in the last report was also passed to prevent the electors of one party from voting for a weak candidate of the opposite party at the primary to be defeated at the following election. From an examination of the primary returns on file in this office, the 20 per cent. requirement has resulted in preventing some of the political parties from qualifying party candidates, due to party apathy or other causes, and a reduction of the percentage should be made in order to prevent manifest injustice.

Section 87 of the statutes, as amended, provides that general election reports of county boards of canvassers, shall be forwarded to the Secretary of State "forthwith." This provision

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has been construed to mean any time within thirty days. The statute should be amended so as to require such reports to be furnished within two weeks after the election, the same as reports of primaries, in order that the Board of State Canvassers may complete its report without unnecessary delay. Authority should be given the Secretary of State to send messengers.

The reports of county boards of canvassers, affecting all legislative nominees at the primary within districts comprising one county or less, should be certified by the respective county clerks to the Secretary of State, together with other returns now made by such county clerks. This would furnish a complete record in the department of all candidates authorized by law to participate in the platform conventions of the respective parties; and certificates to that effect could be issued by the Secretary of State to such candidates.

FILING REPORTS.

Under the present law, no provision is made for filing the proceedings of the several platform conventions, although such conventions, together with the time and place for holding the same, are specifically recognized by law. In view of the authority conferred by law in creating such platform conventions, and for the purpose of making a permanent record, it is recommended that the chairman and secretary of each convention be required to file in the State Department a complete record of the proceedings of such conventions. No apparent reason exists for having campaign committees file reports of expenditures in counties where the treasurer resides. Such reports should be filed in the State Department the same as individual statements.

The statutes now in force governing legislative investigation committees do not provide that the stenographic record, reports, or certified copies thereof, be filed in the State Department. For obvious reasons, which include the large cost to the state of these investigations, it is desirable that hereafter such papers be filed with other permanent legislative records for reference.

General Report.

EMERGENCY SERVICE.

During the past ten years, the official records show that the increase in audit, corporation, automobile and other duties, has more than doubled the work of this department. One clerk has been added to the office force during the same period, and the authority to employ extra help for a limited time at a limited expense is necessary to expedite the work during emergencies. Many commissions and bureaus are authorized to employ help without specific enumeration in the statutes. The importance of promptly transacting state business, and the necessity of ascertaining the correctness of doubtful claims against the state, justifies the giving of authority to provide for emergency employment.

JAMES A. FREAR,
Secretary of State.

Madison, Wis., July 1, 1910.

GENERAL STATEMENT

Showing balances, receipts and disbursements for the fiscal years ending June 30, 1909, and June 30, 1910.

Funds.	Balance June 30, 1908.	Receipts for year ending June 30, 1909.	Receipts for year ending June 30, 1910.	Total balance and receipts.	Disbursements for year ending June 30, 1909.	Disbursements for year ending June 30, 1910.	Total disbursements for period.	Balance June 30, 1910.
General Fund.....	\$1,156,291 92	\$6,116,864 78	\$6,514,630 07	\$13,787,786 77	\$6,555,621 80	\$6,434,097 06	\$12,989,718 86	\$798,067 91
School Fund.....	4,998 29	287,723 52	324,749 20	617,471 01	291,401 23	281,603 54	573,004 77	44,466 24
School Fund Income.....	179,441 29	1,929,746 39	2,019,303 90	4,128,491 58	1,923,487 82	2,010,018 43	3,933,506 25	194,985 33
University Fund.....	455 54	22,966 75	17,118 75	40,541 04	14,200 00	26,000 00	40,200 00	341 04
University Fund Income.....	99,974 86	1,755,202 09	1,868,243 64	3,723,420 59	1,728,965 43	1,797,920 06	3,526,885 49	196,535 10
Agricultural College Fund....	574 60	53,775 61	28,214 61	82,564 82	24,000 00	58,000 00	82,000 00	564 82
Agricultural College Fund In- come.....		13,248 93	11,778 40	25,027 33	13,248 93	11,778 40	25,027 33	
Normal School Fund.....	1,150 44	130,313 76	117,235 85	248,700 05	101,800 00	146,200 00	248,000 09	700 05
Normal School Fund Income..	91,599 39	736,058 77	762,697 15	1,590,355 31	758,808 05	690,375 91	1,449,183 96	141,171 35
Hunting License Fund.....	43,418 04	112,007 46	123,749 27	279,174 77	98,972 83	90,266 52	189,239 35	89,935 42
Oil Inspection Fund.....		31,463 23	57,739 73	89,202 96	31,463 23	57,739 73	89,202 96	
State Fire Marshal Fund.....	19,202 44	18,835 00	29,386 34	67,423 78	24,172 51	26,821 79	50,994 30	16,429 48
State Insurance Fund.....	2 27	23,678 25	26,051 80	49,732 32	23,500 00	20,668 66	44,168 66	5,563 66
University Trust Funds.....	211 46	30,258 01	23,131 67	53,601 14	24,116 19	25,328 80	49,444 99	4,156 15
University Trust Funds In- come.....	3,579 54	7,976 65	7,785 80	19,341 99	7,492 98	7,547 76	15,040 74	4,301 25
Forest Reserve Fund.....	69,384 22	31,877 34	18,529 56	119,791 12	64,789 90	38,419 03	103,208 93	16,582 19
Allotment Fund.....	956 54			956 54				956 54
Calumet & Manitowoc Co.'s Indemnity Fund.....	284 45			284 45				284 45
Drainage Fund.....	227 44	39 20	205 31	471 95		3 71	3 71	468 24
Delinquent Tax Fund.....	208 92	97 08	173 07	479 07	160 03	105 84	265 87	213 20
Deposit Fund.....	10,313 83			10,313 83				10,313 83
Indemnity Swamp Land Fund	1,400 74			1,400 74				1,400 74
Menomonie Indian Reservation Trespass Fund.....	9,548 10			9,548 10				9,548 10
Redemption Fund.....	151 92			151 92				151 92
Wisconsin R. R. Farm Mort- gage Land Co. Fund.....	4,415 67			4,415 67				4,415 67
Portage Levee Fund.....	897 11			897 11	525 53		525 53	371 58
Total	\$1,698,689 02	\$11,302,132 82	\$11,950,724 12	\$24,951,545 96	\$11,686,726 46	\$11,722,895 24	\$23,409,621 70	\$1,541,924 26

General Fund.

GENERAL FUND.

This fund embraces all state revenues applicable to the payment of ordinary governmental expenses. 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 by 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 detailed statement of the transactions of this fund will be found in appendix A.

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

RECEIPTS.		
	1909	1910
Tax from counties:		
Interest on certificates of indebtedness	\$157,570 00	\$157,570 00
Free high schools	125,000 00	125,000 00
Graded schools	120,000 00	120,000 00
New capitol building.....		450,000 00
Northern Hospital		50,000 00
Suit tax	7,274 00	8,101 00
From counties for charitable and penal institutions	313,881 89	336,576 83
Inheritance tax.....	449,000 93	283,566 97
Railroad companies.....	3,118,598 45	3,163,443 70
Palace and sleeping car companies....	5,301 97	5,771 53
Freight line companies.....	3,547 60	3,705 02
Express companies	9,361 34	9,400 96
Street railway and electric light companies	391,450 54	422,178 66
Telegraph companies.....	21,409 96	21,504 93
Loan and trust companies.....	11,673 08	596 63
Boom and improvement companies....	202 79	191 53
Plank road companies.....	47 53	263 28
Fire insurance companies.....	161,717 04	146,455 23
Life insurance companies.....	428,633 73	462,043 01
Accident, surety, etc., companies.....	29,037 32	29,590 74
Telephone companies	40,522 43	53,259 47
Charitable and penal institutions....	164,069 95	160,834 36
Miscellaneous	558,564 23	504,576 22
	\$6,116,864 78	\$6,514,630 07

General Fund.

DISBURSEMENTS.

	1909	1910
Executive Department	\$13,843 35	\$13,388 22
State Department	45,643 19	44,730 22
Treasury Department	19,494 76	19,553 28
Attorney General's Department.....	22,783 51	22,593 12
State Superintendent's Department....	42,876 14	43,567 76
Insurance Department	28,888 30	30,481 71
Railroad Commission of Wisconsin....	94,887 53	95,306 66
Tax Commission	46,929 92	47,012 01
Land Commissioner's Department....	5,412 59	3,977 14
Banking Department	20,281 04	23,366 99
Bureau of Labor Statistics.....	40,678 77	44,235 06
Dairy and Food Commissioner's Depart- ment	42,251 39	45,913 88
Supreme Court	61,134 68	61,437 31
State Library	10,577 91	9,523 41
Revisor of Statutes.....		4,479 78
Circuit Courts	153,450 00	166,213 98
Civil Service Commission.....	12,351 82	14,564 07
Board of Health.....	13,178 29	19,273 88
State Veterinarian and Live Stock Sanitary Board.....	74,316 86	83,792 09
State Treasury Agent.....	3,246 10	4,885 85
Fish and Game Department.....	3,445 17	6,674 54
Oil Inspection Department.....	391 21	
Superintendent of Public Property De- partment, including paper.....	161,573 55	179,638 61
Board of Forestry.....	14,034 88	11,553 86
Adjutant General's Department.....	119,486 13	121,511 05
Quartermaster General's Department..	26,706 43	36,138 71
State Historical Society.....	52,949 68	36,125 01
Free Library Commission.....	42,349 69	34,176 53
Geological and Natural History Survey	24,997 37	31,563 28
Grain & Warehouse Commission.....	3,600 00	3,600 00
State Board of Agriculture.....	14,634 78	62,776 89
Board of Immigration.....	7,431 55	5,051 91
Board of Control.....	23,772 54	39,140 82
Charitable and penal institutions.....	1,271,021 95	1,111,829 55
Wisconsin Work Shop for Blind.....	7,100 87	5,645 32
Wisconsin Veterans' Home.....	114,427 70	113,568 24
Wisconsin Industrial School for Girls	4,418 56	7,902 54
Maintaining chronic insane in county asylums	444,055 49	467,440 45
Maintaining acute, chronic and crim- inal insane.....	66,053 94	69,925 42
Deaf mute instruction.....	39,836 66	
Schools for the deaf.....		44,979 12
Prevention of San Jose scale.....	978 78	10 25
Reporting criminal statistics.....		60 80
Inspector of apiaries.....	445 55	534 02
Seed inspection.....		140 68
Academy of Sciences, Arts and Letters	1,591 98	786 34
Commissioners of Public Printing....	398 70	94 65

General Fund.

	1909	1910
Memorial Hall	73 65	77 45
State Board of Arbitration.....	1,523 95	2,435 44
State Board of Canvassers.....	745 44	6 60
State Bar Examiners.....	1,686 97	1,613 10
Southern Wis. Cheesemakers' and Dairymen's Ass'n.....		1,000 00
Wisconsin Cheesemakers' Ass'n.....	996 71	600 00
Wisconsin Horticultural Society.....	9,345 71	10,377 34
Wisconsin Dairymen's Ass'n.....	7,783 18	3,554 98
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
Governor's Contingent Fund.....	1,200 00	1,300 00
Wisconsin Archaeological Society....	508 75	177 86
Poultry associations, chap. 554, laws 1907		1,197 02
Bounty on wild animals.....	23,853 00	20,214 00
State Park Board.....	436 85	49,961 00
Tax title and other lands purchased....	10,000 00	9,946 13
Inter-State Park Commission.....	4,980 64	296 61
Shiloh Monument Commission.....	865 00	446 30
Vicksburg Monument Commission....	10,243 50	
Vicksburg National Military Park Com- mission	2,997 41	62,008 56
Dewey Monument Commission.....	11 48	
Badger Firemen's Ass'n.....	75 00	
Firemen's associations, chap. 308, laws 1909		600 00
Claims against United States.....	3,507 30	3,876 45
Waterways Commission.....	7,203 06	5,754 52
County agricultural societies.....	86,401 21	92,834 65
Capitol Building Commission.....	946,846 46	840,358 17
Commissioners of Fisheries.....	34,648 71	57,221 09
Common schools	307,911 21	307,769 21
State University	660,898 36	628,194 29
Normal schools	421,126 31	298,099 00
County training schools for teachers..	49,223 87	60,437 18
Manual training in high schools.....	6,600 00	8,100 00
Teachers' county institutes.....	8,999 56	8,999 75
Free high schools.....	121,695 51	121,767 00
Graded schools.....	103,300 00	111,600 00
Mining Trade School.....	8,268 95	10,156 94
Agricultural Experiment Ass'n.....	3,223 04	3,002 23
County schools of agriculture and domestic economy	16,000 00	16,000 00
Day schools for blind.....	829 16	4,793 25
Aid to rural schools.....	150 00	675 00
Superintendents of county asylums....	117 15	128 04
Apportionment of 85% of tax collected from street railway and electric light companies.....	332,947 99	358,973 73
Review of assessments.....	79 24	6,798 61
Reassessment proceedings.....		846 28

General Fund.

	1909	1910
Disbarment proceedings.....	1,342 83	
Securing tax statements.....		111 63
Wisconsin History Commission.....	1,923 41	2,513 13
Commissioners for the promotion of uniform legislation		158 65
Presidential electors.....	424 90	
Conference on weights and measures..		74 15
Miscellaneous	7,714 62	4,600 43
Legislative:		
Senate, salaries and mileage.....	17,453 80	
Assembly, salaries and mileage.....	53,488 70	
Senate, chief clerk's department....	15,279 00	
Senate, sergeant-at-arms' department	6,524 00	
Assembly, chief clerk's department..	19,228 00	125 00
Assembly, sergeant-at-arms' depart- ment	9,835 00	
Printing	5,775 04	22,975 71
Postage	2,222 05	439 55
Legislative visiting committee.....	450 00	
Chapter 412, laws 1909.....	114 08	
Chapter 503, laws 1909.....	1,852 50	
Chapter 7, laws 1909.....	2,160 00	
Chaplains	582 00	3 00
Primary election investigation com- mittee	11,077 00	1,956 04
Senate investigation committee.....	830 78	23 25
Publishing general laws.....		52,200 00
Publishing local laws.....	16 20	91 80
Blue Book	944 25	21,110 11
Investigation committees under chap. 518, laws 1909.....		25,501.82
	<hr/>	<hr/>
	\$6,555,621 80	\$6,434,097 06

School Fund.

SCHOOL FUND.

This fund is composed of:

1. Proceeds of lands granted by the United States for the 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. Five per cent. of the net proceeds of sales of United States public lands.

The number of acres of unsold land, the proceeds of which belong to this fund, is 16,670.

The principal is \$3,970,692.43.

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

RECEIPTS.

	1909	1910
Fines, from counties.....	\$42,005 28	\$62,145 51
Loans	47,403 45	36,998 18
Bonds	26,400 00	25,400 00
Escheated estates	1,838 15	6,112 65
United States, 5 per cent. of net proceeds of sale of lands.....	810 36	
Sale of lands.....	4,396 93	8,733 46
Dues on certificates of sales.....	739 98	801 85
School district and individual loans...	164,129 37	184,557 55
	\$287,723 52	\$324,749 20

DISBURSEMENTS.

School district loans.....	\$291,260 00	\$188,881 00
Refund to town Frankfort.....	81 70	
Grant county, chapter 147, laws 1909..	59 53	
Bonds		33,500 00
Loans		59 000 00
Refund to Jt. 3, town and village Kennan and Georgetown.....		30 00
Refund to Jt. 1, Kennan and Georgetown		30 42
Refund to Cushing Land Agency.....		162 12
	\$291,401 23	\$281,603 54

School Fund.

PRODUCTIVE FUND.

The amounts of productive School Fund were as follows:

	1909	1910
Certificates of indebtedness.....	\$1,563,700 00	\$1,563,700 00
Total dues outstanding on certificates of sales	7,965 54	6,506 13
School district, individual, and Racine city loans	1,458,993 84	1,463,377 71
Bonds of counties:		
Ashland	20,000 00	20,000 00
Bayfield	24,000 00	14,000 00
Bonds of cities:		
Durand	20,200 00	19,400 00
Wauwatosa	11,000 00	10,000 00
Grand Rapids	53,000 00	52,000 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
Milwaukee (school)	30,000 00	20,000 00
Superior	272,000 00	272,000 00
Boscobel	5,000 00	4,500 00
Tomahawk (city hall).....	4,800 00	4,000 00
Oconomowoc	9,500 00	9,500 00
West Bend	6,000 00	6,000 00
Mondovi	14,600 00	14,000 00
Berlin		20,000 00
Bonds of villages:		
Westby	1,200 00	5,400 00
Highland	1,200 00	800 00
Bonds of towns:		
Chilton	17,400 00	17,400 00
Coon		9,000 00
Loans to counties:		
Brown	8,700 00	4,350 00
Chippewa	12,631 52	10,105 20
Oneida	2,000 00	
Trempealeau	34,000 00	29,000 00
Richland	13,333 35	12,000 02
Ashland	21,333 31	18,666 64
Grant	13,169 00	10,535 20
Rusk		10,000 00
Loans to cities:		
Menasha	4,000 00	3,000 00
Oconto	28,750 00	24,500 00
Madison, B. of E.	6,000 00	
Mineral Point	24,000 00	23,000 00
Madison	25,000 00	55,000 00

School Fund Income.

Whitewater	2,850 00	2,700 00
Sturgeon Bay	15,000 00	15,000 00
Black River Falls.....		12,000 00
Loans to villages:		
Viola	9,000 00	9,000 00
Loyal	17,000 00	16,105 27
De Forest	10,000 00	10,000 00
Blanchardville	7,000 00	7,000 00
Loans to towns:		
Florence, B. S. D.....	700 00	
Sugar Camp and Pine Lake.....	240 00	80 00
Superior	18,000 00	16,200 00
Morse, B. S. D.....	5,333 35	4,800 02
Arena		7,000 00
	\$3,893,199 91	\$3,926,226 19

SCHOOL FUND INCOME.

Interest received on School Fund investments, on the principal due on sale of school lands, and the tax provided by section 1072a, Wisconsin statutes of 1898, as amended by section 20, chapter 351, laws 1899, and chapter 313, laws 1903, constitute this fund.

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

RECEIPTS.

	1909	1910
Tax, chapter 313, laws 1903.....	\$1,534,993 00	\$1,621,784 00
Interest on special loans	10,795 35	9,235 55
Interest on bonds.....	24,879 40	23,595 41
Aid to rural schools, refund	50 00	
Refund of school apportionment.....	375 55	1,399 53
Interest on bank deposits	4,778 42	5,349 31
Interest on school district loans and land certificates	47,141 71	51,068 57
Rent of escheated estates	653 06	466 25
General Fund, interest on certificates of indebtedness	109,459 00	109,459 00
General Fund, section 2, chapter 313, laws 1903. less salary and expenses of rural school inspector	196,620 90	196,946 28
	\$1,929,746 39	\$2,019,303 90

University Fund.

DISBURSEMENTS.

	1909	1910
Interest refunded	\$27 64	\$22 68
Apportionment to counties	1,768,210 18	1,808,654 10
Aid to rural schools	155,250 00	200,650 00
Transportation of pupils		458 81
Wing, E. M., accrued interest on bonds purchased		229 31
State Insurance Fund, insurance of escheated estate in Milwaukee		3 53
	<hr/>	<hr/>
	\$1,923,487 82	\$2,010,018 43

UNIVERSITY FUND.

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

The number of acres of unsold land, the proceeds of which belong to this fund, is 245.

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

RECEIPTS.

	1909	1910
Loans	\$12,901 09	\$14,011 09
Bonds	9,000 00	2,000 00
Dues on certificates of sales	109 00	151 00
Land sales	65 00	65 00
School district loans	891 66	891 66
	<hr/>	<hr/>
	\$22,966 75	\$17,118 75

DISBURSEMENTS.

Loans	\$14,200 00	\$26,000 00
	<hr/>	<hr/>
	\$14,200 00	\$26,000 00

University Fund.

PRODUCTIVE FUND.

The amounts of productive University Fund were as follows:

	1909	1910
Certificates of indebtedness	\$111,000 00	\$111,000 00
Total dues outstanding on certificates of sales	1,192 00	911 00
School district loans	8,233 36	8,541 70
Bonds of cities:		
Greenwood	2,000 00	2,000 00
De Pere	8,000 00	6,000 00
Loans to cities:		
Antigo	1,500 00	
Sturgeon Bay	6,000 00	5,400 00
Rhineland	900 00	300 00
Madison, B. of E.	2,200 00	1,100 00
New London	10,000 00	10,000 00
Rice Lake	3,500 00	3,000 00
Eau Claire, B. of E.	8,666 68	8,000 02
Whitewater	10,260 00	9,720 00
Jefferson, B. of E.	5,000 00	3,350 00
Loans to villages:		
Thorp	1,750 00	1,125 00
Prairie Farm	1,306 25	1,045 00
Wonewoc	1,590 92	1,272 74
Benton	2,250 00	2,100 00
Argyle	12,000 00	11,000 00
Mt. Horeb	8,000 00	8,000 00
Shell Lake		2,500 00
Cambridge		4,000 00
Cashton		3,000 00
Loans to towns:		
Brule, B. S. D.	240 00	3,620 00
Hixon	250 00	
Thorp	420 00	210 00
Green Valley	700 00	350 00
Elcho, B. S. D.	500 00	250 00
Saxon	250 00	
Grant, B. S. D.	480 00	320 00
Springbrook	850 00	800 00
Laona	3,000 00	2,500 00
Lake, B. S. D.	1,400 00	1,200 00
Hiles, B. S. D.	4,800 00	4,200 00
Enterprise	3,000 00	2,000 00
Casey	1,000 00	500 00
Sugar Camp, B. S. D.	1,200 00	1,140 00
Solon Springs		1,000 00
West Marshland		800 00
Oulu		2,000 00
Arena		3,000 00
Chetek		5,000 00
	\$223,439 21	\$232,255 46

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 1901, chapter 344, laws 1903, and chapter 320, laws 1905, and from interest on university land certificates, and loans; university fees, etc.

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

	RECEIPTS.	
	1909	1910
Tax, chapter 320, laws 1905.....	\$708,160 00	\$743,585 00
Interest on special loans.....	3,017 23	3,124 27
Interest on loans	840 13	400 00
United States, for agricultural college and experimentation	61,000 00	68,000 00
Interest on bank deposits.....	4,634 63	4,519 58
Interest on land certificates and school district loans	391 64	363 16
Cancelled drafts	17 47	87
University fees, farm sales, etc.....	314,298 94	420,632 93
Agricultural College Fund Income, transfer of balance	13,243 32	11,777 56
General Fund, buildings, etc., section 3, chapter 428, laws 1907, and sec. 5, chap. 306, laws 1909.....	262,225 24	168,876 18
General Fund, women's building, sec- tion 4, chapter 428, laws 1907, and sec. 6, chap. 306, laws 1909.....	135,402 79	62,496 30
General Fund, temporary transfers, sec- tion 2, chapter 428, laws 1907, and sec. 4, chap. 306, laws 1909.....	202,000 00	128,000 00
General Fund, Washburn observatory, section 391, W. S. 1898.....	3,000 00	3,000 00
General Fund, university extension, etc., chapter 413, laws 1907 and sec. 7, chap. 306, laws 1909.....	20,000 00	50,000 00
General Fund, agricultural institutes, chapter 318, laws 1907.....	19,200 70	20,000 00
General Fund, interest on certificates of indebtedness	7,770 00	7,770 00
General Fund, current expenses, sec. 2, chapter 306, laws 1909.....		100,000 00
General Fund, books, apparatus, etc., sec. 3, chapter 306, laws 1909.....		43,646 79
General Fund, traveling schools of agri- culture, etc., sec. 8, chapter 306, laws 1909		30,000 00
General Fund, branch agricultural ex- periment stations, chapter 507, laws 1909		2,000 00
State Insurance Fund, fire loss at Chad- bourne hall		51 00
	\$1,755,202 09	\$1,868,243 64

Agricultural College Fund.

DISBURSEMENTS.

	1909	1910
Interest refunded	\$7 84	\$10 76
General Fund, temporary transfers returned, section 2, chapter 428, laws 1907, and sec. 4, chap. 306, laws 1909	202,000 00	128,000 00
University of Wisconsin	1,526,957 59	1,669,909 30
	<hr/> \$1,728,965 43	<hr/> \$1,797,920 06

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 this fund. The principal is \$303,558.61. The number of acres of unsold land, the proceeds of which belong to this fund, is 40.

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

RECEIPTS.

	1909	1910
Loans	\$22,157 61	\$26,357 61
Bonds	31,100 00	1,100 00
Dues on certificates of sales.....	518 00	757 00
	<hr/> \$53,775 61	<hr/> \$28,214 61

DISBURSEMENTS.

Loans	\$24,000 00	\$58,000 00
	<hr/> \$24,000 00	<hr/> \$58,000 00

Agricultural College Fund.

PRODUCTIVE FUND.

The amounts of productive Agricultural College Fund were as follows:

	1909	1910
Certificates of indebtedness.....	\$60,600 00	\$60,600 00
Total dues outstanding on certificates of sales	6,747 00	5,990 00
Bonds of villages:		
Westby	1,500 00	1,000 00
Winneconne	5,400 00	4,800 00
Loans to counties:		
Iron	4,000 00	3,000 00
Barron	6,000 00	3,000 00
Kewaunee	20,000 00	18,000 00
Jefferson	20,000 00	19,000 00
Loans to cities:		
New London, B. of E.....	7,000 00	6,000 00
Wausau	25,000 00	22,500 00
Sturgeon Bay	3,000 00	1,500 00
Chetek	4,500 00	4,200 00
Menomonie	3,000 00	
Greenwood	14,000 00	13,000 00
Neillsville	1,599 96	1,466 63
Elkhorn	20,571 44	18,857 16
Elkhorn, B. of E.....	11,000 00	10,000 00
Whitewater	15,390 00	14,580 00
Madison		30,000 00
Loans to villages:		
New Glarus	7,000 00	6,000 00
Westby	2,000 00	2,000 00
Loyal		4,500 00
Loans to towns:		
Bayfield	1,000 00	500 00
Oconto Falls	1,400 00	1,200 00
Crandon, Nashville and city Crandon	21,500 00	19,500 00
Peck	500 00	300 00
Manitowoc	750 00	500 00
Saxon, B. S. D.....	250 00	
Hackley	2,500 00	2,000 00
Wyoming	2,000 00	1,500 00
Anderson, B. S. D.....	1,000 00	500 00
Crandon	4,000 00	3,500 00
Wabeno, B. S. D.....		15,000 00
Day		1,700 00
Roosevelt		6,000 00
Grow		800 00
	\$273,208 40	\$302,993 79

Agricultural College Fund Income and University Trust Funds.

AGRICULTURAL COLLEGE FUND INCOME.

This fund is derived from interest on agricultural college land certificates, loans, etc.

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

RECEIPTS.		
	1909	1910
Interest on special loans	\$6,601 81	\$6,588 81
Interest on bonds	1,726 12	220 50
General Fund, interest on certificates of indebtedness	4,242 00	4,242 00
Interest bank deposits.....	192 96	302 80
Interest on certificates of sales.....	486 04	424 29
	<hr/>	<hr/>
	\$13,248 93	\$11,778 40

DISBURSEMENTS.		
	1909	1910
Interest refunded	5 61	84
University Fund Income, transfer	\$13,243 32	\$11,777 56
	<hr/>	<hr/>
	\$13,248 93	\$11,778 40

UNIVERSITY TRUST FUNDS.

This fund is derived from bequests, donations and securities, given to the Regents of the University, the income from which shall be expended as stipulated by donors. The principal of this fund is \$90,006.15.

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

RECEIPTS.		
	1909	1910
Loans, dividends, etc.....	\$25,600 63	\$18,770 02
University Trust Funds Income, transfers	4,657 38	4,361 65
	<hr/>	<hr/>
	\$30,258 01	\$23,131 67

DISBURSEMENTS.		
	1909	1910
Loans, etc.....	\$20,553 69	\$22,228 80
University Trust Funds Income, transfers	3,562 50	3,100 00
	<hr/>	<hr/>
	24,116 19	25,328 80

University Trust Funds Income.

PRODUCTIVE FUND.

The amounts of productive University Trust Funds, exclusive of real estate, productive and non-productive, mining stocks, copyright royalties, etc., were as follows:

	1909	1910
Woodard, William, loan.....	\$2,500 00	\$1,500 00
Adamson, Catherine, loan.....	5,000 00	5,000 00
Carpenter, Michael, loan.....	6,000 00	6,000 00
Ellickson, Andrew, loan.....	2,000 00	
Cranefield, F., loan.....	350 00	350 00
Jennison, Caroline, loan.....	4,400 00	3,800 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
Hassard, William, loan.....	1,000 00	1,000 00
Nelson, Charles, loan.....	5,000 00	
Slightam, W. E., loan.....	3,000 00	3,000 00
Winden, Guida and Grace, loan.....	6,000 00	
Roffers, William and Henry, loan.....	3,700 00	3,700 00
Fitzgibbons, W. A., loan.....	8,000 00	8,000 00
Osmundson, M. J., loan.....	6,000 00	6,000 00
Hudson, C. H., loan.....		4,000 00
Bram, Archie and Harvey, loan.....		10,000 00
Madison Land & Improvement Co.....		8,000 00
	<hr/>	<hr/>
	\$78,450 00	\$85,850 00

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.

	1909	1910
Interest on loans, investments, etc.....	\$4,414 15	\$4,685 80
University Trust Funds, transfers.....	3,562 50	3,100 00
	<hr/>	<hr/>
	\$7,976 65	\$7,785 80

DISBURSEMENTS.

Fellowships, etc.....	\$2,835 60	\$3,186 11
University Trust Funds, transfers....	4,657 38	4,361 65
	<hr/>	<hr/>
	\$7,492 98	\$7,547 76

Normal School Fund.

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of land is 200. The principal of this fund is \$1,957,563.86.

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

RECEIPTS.

	1909	1910
Loans	\$80,629 03	\$75,806 80
Bonds	23,350 00	19,350 00
School district loans	25,664 73	22,043 05
Dues on certificates of sales.....	270 00	36 00
Sale of lands	400 00	
	<hr/>	<hr/>
	\$130,313 76	\$117,235 85

DISBURSEMENTS.

Loans	\$101,800 00	\$146,200 00
	<hr/>	<hr/>
	\$101,800 00	\$146,200 00

PRODUCTIVE FUND.

The amounts of productive Normal School Fund were as follows:

	1909	1910
Certificates of indebtedness.....	\$515,700 00	\$515,700 00
Total dues outstanding on certificates of sales	677 00	575 00
School district loans	202,825 91	275,532 86
Individual loans	1,150 00	1,150 00
Bonds of counties:		
Ashland	25,000 00	25,000 00
La Crosse	85,000 00	85,000 00
Bonds of cities:		
Berlin	13,000 00	12,000 00
Shawano	10,000 00	9,000 00
Stoughton	34,000 00	30,750 00
Ashland	22,000 00	22,000 00
Antigo	14,000 00	12,200 00
Beaver Dam	1,000 00	
Hudson	20,000 00	20,000 00
La Crosse	10,000 00	10,000 00
Merrill	35,000 00	30,000 00
Columbus (city hall).....	2,000 00	1,000 00
Clinton	5,500 00	5,500 00
Mauston	10,000 00	10,000 00
Bonds of villages:		
Cambridge	4,000 00	
Cameron	1,800 00	1,500 00

Normal School Fund.

	1909	1910
Bonds of towns:		
Glenwood	3,000 00	2,000 00
Loans to counties:		
Door	30,000 00	27,000 00
Chippewa	4,473 68	3,578 94
Washburn	30,000 00	27,750 00
Eau Claire	84,916 72	78,500 06
Grant	32,000 00	24,000 00
Waupaca	41,500 00	37,350 00
Shawano	6,000 00	5,000 00
Marinette	17,000 00	16,000 00
Dane	20,000 00	15,000 00
Richland	20,000 00	29,000 00
Vernon		16,000 00
Loans to cities:		
Madison, B. of E.	12,000 00	9,000 00
Fond du Lac	7,000 00	6,000 00
Menomonie	55,000 00	55,000 00
New London	2,000 00	1,000 00
Prairie du Chien	6,000 00	5,000 00
Light Horse Squadron (to be paid by city Milwaukee)	30,000 00	30,000 00
Kewaunee	1,900 00	
Portage	6,000 00	4,500 00
Crandon	5,000 00	4,000 00
Sturgeon Bay	40,000 00	40,000 00
Wausau	13,200 00	12,100 00
Barron	7,733 31	6,766 64
Colby	8,400 00	7,800 00
Black River Falls	21,000 00	21,500 00
Eau Claire	21,000 00	19,500 00
Grand Rapids, B. of E.	55,000 00	55,000 00
Madison	45,000 00	42,500 00
Marinette	10,000 00	9,000 00
Madison, B. of E.	35,000 00	35,000 00
Waupaca	11,000 00	10,000 00
Elroy	9,000 00	8,500 00
Cumberland	25,000 00	23,611 11
Mondovi	3,100 00	2,583 33
Stanley, B. of E.	18,000 00	18,000 00
New Richmond		6,000 00
Grand Rapids, B. of E.		10,000 00
Loans to villages:		
Whitefish Bay	900 00	600 00
Galesville	2,000 00	2,000 00
Amery	600 00	300 00
Thorp	4,000 00	4,000 00
Hazel Green	4,500 00	4,200 00
Wonewoc	4,166 67	3,333 34
Blanchardville	5,200 00	4,350 00
Birnamwood	7,000 00	6,500 00

Normal School Fund.

	1909	1910
La Farge	15,000 00	15,000 00
Alma Center	9,000 00	8,500 00
Argyle	3,440 00	3,440 00
Iola	1,885 71	1,571 42
Bloomer	14,000 00	13,000 00
Cashton	15,000 00	14,250 00
Loans to towns:		
Finley	600 00	500 00
Richmond and Wescott.....	1,750 00	1,500 00
West Kewaunee	1,000 00	
Brule, B. S. D.....	2,666 66	2,333 33
Cary	1,200 00	600 00
Iron River and Hughes.....	600 00	400 00
Flambeau, B. S. D.....	2,000 00	1,000 00
Jacobs	4,000 00	3,000 00
Wausaukee, B. S. D.....	2,000 00	1,000 00
Hiles	3,000 00	3,000 00
Arpin	8,000 00	8,000 00
Newbold	1,200 00	1,000 00
Menomonie	1,000 00	
Wabeno, B. S. D.....	14,000 00	11,750 00
Shell Lake and village Shell Lake...	8,500 00	8,000 00
Eaton	250 00	
Washington	6,000 00	5,500 00
Bayfield, B. S. D.....	4,800 00	4,200 00
Elcho, B. S. D.....	500 00	250 00
Gagen and Piehl (now Three Lakes and Piehl)	2,500 00	2,000 00
Navarino	1,350 00	1,200 00
State Line, B. S. D.....	1,000 00	500 00
Solon Springs, B. S. D.....	2,700 00	2,400 00
Emerson	1,080 00	960 00
Marshall, B. S. D.....	4,500 00	4,000 00
Monico, B. S. D.....	3,500 00	3,150 00
Bayfield	8,000 00	7,500 00
Mondovi	4,700 00	4,177 78
Hixon		5,000 00
Bergen		2,400 00
	<hr/>	<hr/>
	\$1,927,965 66	\$1,956,863 81

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 1899, as amended by chapter 370, laws 1901, chapter 135, laws 1903, and chapter 319, laws 1909.

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

	1909	1910
Tax, chapter 135, laws 1903, and chapter 319, laws 1909.....	\$230,000 00	\$340,000 00
Interest on special loans.....	30,356 93	31,836 85
Interest on bonds.....	12,777 31	11,756 17
Normal schools, fees, etc.....	31,035 49	36,581 16
Kittle, William, secretary, sale of lots in Milwaukee		35,200 00
Interest on bank deposits.....	3,133 42	1,941 68
Interest on school district loans and land certificates	8,115 82	7,232 29
Cancelled drafts	40 80	
Day, J. T., sale of house, La Crosse Normal		50 00
General Fund, interest on certificates of indebtedness	36,099 00	36,099 00
General Fund, institutes, chapter 371, laws 1901	7,000 00	7,000 00
General Fund, River Falls Normal, chapter 350, laws 1907.....	7,500 00	2,500 00
General Fund, La Crosse Normal, chapter 299, laws 1907, and chapter 320, laws 1909	153,500 00	71,500 00
General Fund, Superior Normal, chapter 350, laws 1907, and chapter 320, laws 1909	39,500 00	11,500 00
General Fund, Milwaukee Normal, chapter 175, laws 1905, chapter 505, laws 1907 and chapter 320, laws 1909.....	73,000 00	122,000 00
General Fund, Oshkosh Normal, chapter 350, laws 1907, and chapter 320, laws 1909	25,000 00	21,000 00
General Fund, balance of tax remitted in 1906	79,000 00	
General Fund, Platteville Normal, chapter 320, laws 1909.....		1,500 00
General Fund, Whitewater Normal, chapter 320, laws 1909.....		3,000 00
General Fund, current expenses, chapter 455, laws 1909.....		22,000 00
	<hr/>	<hr/>
	\$736,058 77	\$762,697 15

Forest Reserve and Delinquent Tax Funds.

DISBURSEMENTS.

	1909	1910
Normal schools and institutes.....	\$758,806 09	\$690,375 91
Interest refunded	1 96	
	<hr/>	<hr/>
	758,808 05	\$690,375 91

FOREST RESERVE FUND.

Section 21, chap. 264, laws 1905.

RECEIPTS.

	1909	1910
Land sales, etc.....	\$30,704 99	\$17,598 58
Interest on bank deposits.....	1,172 35	930 98
	<hr/>	<hr/>
	\$31,877 34	\$18,529 56

DISBURSEMENTS.

Land purchased	\$61,573 29	\$33,361 71
Part of fines collected.....	18 77	4 98
Salaries and expenses, etc.....	3,197 84	5,052 34
	<hr/>	<hr/>
	\$64,789 90	\$38,419 03

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 counties in which the lands are situated.

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

RECEIPTS.

	1909	1910
Taxes on state lands.....	\$97 08	\$173 07

DISBURSEMENTS.

Apportionment to counties.....	\$160 03	\$97 08
Cushing Land Agency, refund of taxes..		8 76
	<hr/>	<hr/>
	\$160 03	\$105 84

Miscellaneous Funds.

DRAINAGE FUND.

This fund consists of one-half of the proceeds of sale of 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 swamp lands in such town, and in constructing roads and bridges over swamp lands.

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

RECEIPTS.

	1909	1910
Interest on land certificates.....	\$39 20	\$23 31
Dues on certificates of sales.....		182 00
	<hr/>	<hr/>
	\$39 20	\$205 31

DISBURSEMENTS.

Werst, Leonhurd, interest refunded....	\$3 71
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PORTAGE LEVEE FUND

Chap. 340, laws 1905.

DISBURSEMENTS.

	1909	1910
Portage Levee Commission.....	\$525 53	

STATE INSURANCE FUND.

Chap. 68, laws 1903.

RECEIPTS.

	1909	1910
Premiums	\$23,678 25	\$26,051 80

DISBURSEMENTS.

General Fund, capitol fire award, ap- propriated by section 9, chapter 516, laws 1905	\$23,500 00	\$14,917 66
Losses paid		5,751 00
	<hr/>	<hr/>
	\$23,500 00	\$20,668 66

Miscellaneous Funds.

HUNTING LICENSE FUND.

Chap. 525, laws 1909.

RECEIPTS.

	1909	1910
From counties, non-resident licenses, confiscations, etc.....	\$112,007 46	\$123,749 27

DISBURSEMENTS.

Fish and Game Department, salary and expenses of game warden and per diem and expenses of deputies.....	\$98,972 83	\$90,208 02
General Fund, money erroneously paid into Hunting License Fund.....		58 50
	<hr/>	<hr/>
	\$98,972 83	\$90,266 52

OIL INSPECTION FUND.

Chap. 363, laws 1909.

RECEIPTS.

	1909	1910
Fees collected	\$31,463 23	\$57,739 73

DISBURSEMENTS.

Inspector and deputy inspectors, etc....	\$24,932 81	\$41,675 49
Reversion to General Fund.....	6,530 42	16,064 24
	<hr/>	<hr/>
	\$31,463 23	\$57,739 73

STATE FIRE MARSHAL FUND.

Chap. 228, laws 1907, as amended by chap. 390, laws 1909.

RECEIPTS.

	1909	1910
From insurance companies.....	\$18,835 00	\$29,386 34

DISBURSEMENTS.

State Fire Marshal's Department.....	\$23,260 14	\$26,821 79
Refund, chapter 145, laws 1909.....	912 37	
	<hr/>	<hr/>
	\$24,172 51	\$26,821 79

Miscellaneous Funds.

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

	1909	1910
Balance June 30, 1909.....	\$9,548 10	.....
Balance June 30, 1910.....	.....	\$9,548 10

WISCONSIN RAILROAD FARM MORTGAGE LAND COMPANY FUND.

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

	1909	1910
Balance June 30, 1909.....	\$4,415 67	.....
Balance June 30, 1910.....	.....	\$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 to dispose of same according to the order and direction of such volunteer. This fund consists of moneys so received, as yet unclaimed by the beneficiaries named by the volunteers.

	1909	1910
Balance June 30, 1909.....	\$956 54	.....
Balance June 30, 1910.....	.....	\$956 54

INDEMNITY SWAMP LAND FUND.

This fund consists of the proceeds of lands sold for indemnifying the State for swamp lands sold by the United States.

	1909	1910
Balance June 30, 1909.....	\$1,400 74	.....
Balance June 30, 1910.....	.....	\$1,400 74

Miscellaneous Funds.

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

Chap. 352, laws of 1883.

	1909	1910
Balance June 30, 1909.....	\$284 45	.....
Balance June 30, 1910.....	.....	\$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, which have been redeemed as provided by section 228, Wisconsin statutes.

	1909	1910
Balance June 30, 1909.....	\$151 92	.....
Balance June 30, 1910.....	.....	\$151 92

DEPOSIT FUND.

On the sale of land forfeited to the state, the payment of amount due the state, and all costs and penalties accrued under the provisions of section 225, 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.

	1909	1910
Balance June 30, 1909.....	\$10,313 83	.....
Balance June 30, 1910.....	.....	\$10,313 83

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.

Distribution of the debt on June 30, 1910, 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

\$2,251,000 00

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, 1910, based on existing appropriations:

ESTIMATE OF EXPENDITURES.

	1911	1912
Adjutant General	\$120,000 00	\$120,000 00
Quartermaster General	33,000 00	33,000 00
Attorney General	23,000 00	23,000 00
Banking Department	23,000 00	23,000 00
Board of Agriculture.....	63,000 00	63,000 00
Board of Control.....	40,000 00	40,000 00
Board of Forestry.....	10,500 00	10,000 00
Board of Health.....	19,000 00	18,000 00
Board of Immigration.....	7,000 00	7,000 00
Bureau of Labor.....	44,000 00	44,000 00
Circuit Courts.....	168,000 00	168,000 00
Supreme Court.....	62,000 00	62,000 00
Civil Service Commission.....	14,500 00	14,500 00
Dairy and Food Commissioner.....	46,000 00	46,000 00
Executive Department.....	13,500 00	13,500 00
Fish and Game Department.....	4,000 00	6,500 00
Free Library Commission.....	40,000 00	34,000 00
Geological Survey.....	34,000 00	14,000 00
Grain and Warehouse Commission.....	3,600 00	3,600 00
Historical Society.....	37,000 00	37,000 00
Insurance Commissioner	30,000 00	30,000 00
Land Department	4,000 00	4,000 00
Railroad Commission	96,000 00	97,000 00
State Department	45,000 00	45,000 00
State Library	10,000 00	10,000 00
State Superintendent.....	43,000 00	43,000 00
Superintendent of Public Property.....	137,000 00	140,000 00
Tax Commission	50,000 00	50,000 00
Treasurer	20,000 00	20,000 00
Treasury Agent	4,900 00	5,000 00
Veterinarian, including diseased ani- mals slaughtered	85,000 00	85,000 00
Revisor of Statutes.....	10,000 00	10,000 00
Charitable and penal institutions.....	1,200,000 00	1,250,000 00
Wisconsin Work-shop for Blind.....	8,000 00	
Wisconsin Veterans' Home.....	113,000 00	113,000 00
Wisconsin Industrial School for Girls..	5,400 00	
Maintaining chronic insane in county asylums	470,000 00	490,000 00
Maintaining acute, chronic and criminal insane	70,000 00	70,000 00
Reporting criminal statistics.....	50 00	50 00
Seed inspection	400 00	400 00

Estimate of Expenditures.

	1911	1912
Inspector of apiaries.....	700 00	700 00
Academy Sciences, Arts and Letters....	1,500 00	1,500 00
Commissioners of Public Printing.....	500 00	500 00
Paper	28,000 00	52,000 00
Memorial Hall.....	1,350 00	1,200 00
State Board of Arbitration	2,500 00	2,500 00
State Bar Examiners	1,600 00	1,600 00
Southern Wisconsin Cheesemakers' and Dairymen's Association	1,000 00	1,000 00
Wisconsin Cheesemakers' Ass'n.....	600 00	600 00
Wisconsin Horticultural Society.....	10,000 00	10,000 00
Wisconsin Dairymen's Ass'n.....	4,500 00	3,500 00
Wisconsin Cranberry Growers' Ass'n...	250 00	250 00
Wisconsin Buttermakers' Ass'n.....	600 00	600 00
Governor's contingent fund.....	3,500 00	
Wisconsin Archaeological Society.....	500 00	500 00
Bounty on wild animals.....	22,000 00	22,000 00
Poultry associations	1,000 00	1,000 00
State Park Board	75,000 00	
Tax-title and other lands purchased....	10,000 00	10,000 00
Inter-State Park Commission	2,350 00	500 00
Vicksburg National Military Park Com- mission	35,000 00	
Firemen's associations	600 00	600 00
Claims against U. S. government.....	3,800 00	3,800 00
Waterways Commission	1,000 00	
County agricultural societies	100,000 00	100,000 00
*Capitol Building Commission.....	797,000 00	600,000 00
Commissioners of Fisheries.....	48,000 00	48,000 00
Examiners of state teachers	600 00	600 00
Wisconsin Teachers' Ass'n.....	750 00	750 00
Interest on School Fund certificates of indebtedness	109,459 00	109,459 00
Chapter 313, laws 1903 (less salary and exp. rural school inspector.....	196,900 00	196,900 00
Agricultural Experiment Station	7,000 00	7,000 00
Printing and engravings for State Uni- versity	3,500 00	3,500 00
Interest on University Fund certificates of indebtedness	7,770 00	7,770 00
Interest on Agricultural College Fund certificates of indebtedness.....	4,242 00	4,242 00
University of Wisconsin, buildings, etc., sec. 3, chap. 428, laws 1907, as amended by sec. 5, chap. 306, laws 1909	200,000 00	200,000 00

*Chap. 316, laws 1909, provides that "when in the judgment of the Commission it is for the best interest of the state to proceed with the construction [of the capitol] more rapidly than the appropriations hereby made will permit, then and in that case, the Commission shall so proceed if, in the judgment of the governor, the condition of the treasury shall warrant so doing, and the sums hereby provided for the use of the Commission shall become available in payment for such construction to an amount not exceeding one million dollars in any such fiscal year." If this amount is required the above statement will be correspondingly affected.

Estimate of Expenditures.

	1911	1912
University of Wisconsin, current expenses, sec. 2, chap. 306, laws 1909...	100,000 00	
University of Wisconsin, books, apparatus, etc., sec. 3, chap. 306, laws 1909..	56,300 00	
University of Wisconsin, educational extension and correspondence teaching, par. 2, sec. 7, chap. 306, laws 1909..	75,000 00	
University of Wisconsin, traveling schools of agriculture, par. 2, sec. 8, chap. 306, laws 1909.....	30,000 00	
University of Wisconsin, agricultural institutes, chap. 318, laws 1907.....	20,000 00	20,000 00
University of Wisconsin, Washburn observatory, sec. 391, W. S. 1898.....	3,000 00	3,000 00
University of Wisconsin, branch agricultural experiment stations, chap. 507, laws 1909.....	2,000 00	2,000 00
Printing for Board of Normal Regents	500 00	500 00
Interest on Normal Fund-certificates of indebtedness	36,099 00	36,099 00
Normal schools, current expenses, chap. 455, laws 1909	3,000 00	
Normal schools, institutes, chap. 371, laws 1901.....	7,000 00	7,000 00
Milwaukee normal, chap. 320, laws 1909, land	40,000 00	
Oshkosh normal, chap. 320, laws 1909..	12,000 00	
Stevens Point normal, chap. 320, laws 1909	16,800 00	
Superior normal, chap. 320, laws 1909..	59,000 00	
Whitewater normal, chap. 320, laws 1909	47,000 00	
County training schools for teachers..	70,000 00	75,000 00
Manual training in high schools.....	9,000 00	9,000 00
Teachers' county institutes	9,000 00	9,000 00
Free high schools.....	122,000 00	122,000 00
Graded schools	115,000 00	115,000 00
Mining Trade School.....	5,800 00	6,000 00
Agricultural Experiment Ass'n.....	3,000 00	3,000 00
County schools of agriculture and domestic economy	20,000 00	24,000 00
Day schools for blind.....	8,000 00	10,000 00
Schools for deaf.....	45,000 00	45,000 00
Aid to rural schools, transportation....	700 00	700 00
Apportionment of 85% of tax collected from street railway and electric light companies	381,650 00	399,500 00
Wisconsin History Commission.....	4,500 00	2,400 00
Public documents		1,800 00
Copyrights of Statutes, chap. 547, laws 1909		15,000 00
City of Madison, paving, chap. 524, laws 1909	17,500 00	
Miscellaneous	10,000 00	10,000 00

Estimate of Revenues.

LEGISLATIVE EXPENSES.

	1911	1912
Salaries and mileage of senators	\$17,500 00	
Salaries and mileage of assemblymen..	54,000 00	
Clerk hire, senate and assembly.....	51,000 00	
Committees and miscellaneous expenses	5,000 00	
Printing	10,000 00	20,000 00
Blue Book		23,000 00
Publishing general laws.....		53,000 00
Publishing local laws.....	175 00	
	\$6,356,445 00	\$5,647,120 00

ESTIMATE OF REVENUES.

	1911	1912
Balance in General Fund.....	\$798,067 00	\$890,142 00
Suit tax	8,200 00	8,500 00
Interest on certificates of indebtedness, from counties	157,570 00	157,570 00
Free high schools, from counties.....	125,000 00	125,000 00
Graded schools, from counties.....	120,000 00	120,000 00
New capitol building, from counties...	450,000 00	450,000 00
Northern Hospital for Insane, from counties	50,000 00	
Charitable and penal institutions, from counties	350,000 00	360,000 00
Inheritance tax	300,000 00	325,000 00
Railroad companies	3,196,000 00	3,230,000 00
Street railway and electric light com- panies	449,000 00	470,000 00
Palace and sleeping car companies....	6,000 00	6,000 00
Freight line companies	4,000 00	4,000 00
Express companies	9,500 00	9,500 00
Telegraph companies	22,000 00	22,000 00
Boom and improvement companies....	200 00	200 00
Plank road companies.....	250 00	250 00
Fire insurance companies	150,000 00	155,000 00
Accident, etc., insurance companies...	30,000 00	32,000 00
Life insurance companies.....	465,000 00	470,000 00
Telephone companies	53,000 00	53,000 00
Charitable and penal institutions, col- lections	165,000 00	170,000 00
Banking Department, fees.....	10,000 00	10,000 00
Fish and Game Department, licenses...	10,000 00	10,000 00
Grain & Warehouse Commission.....	3,600 00	3,600 00
Insurance Commissioner, fees.....	62,000 00	62,000 00
Department of State, fees.....	120,000 00	125,000 00
State Superintendent, sale of diction- aries, etc.....	2,500 00	2,500 00

Estimate of Revenues.

	1911	1912
Treasury, Agent, licenses.....	29,000 00	30,000 00
Oil Inspection Fund, transfer of bal...	16,000 00	16,000 00
Wisconsin Veterans' Home, from U. S..	30,000 00	30,000 00
Interest on bank deposits	28,000 00	28,000 00
Board of Health, fees from counties....	1,700 00	
Miscellaneous sources.....	25,000 00	25,000 00
	<hr/>	<hr/>
Total estimated revenues.....	\$7,246,587 00	\$7,400,262 00
Total estimated expenditures	\$6,356,445 00	\$5,647,120 00
	<hr/>	<hr/>
Estimated balance June 30, 1911, and June 30, 1912.....	\$890,142 00	\$1,753,142 00

Details of Report.

DETAILS OF REPORT.

The financial details required by law, and such tabular statistics as are deemed of interest, are classified as follows:

Appendix A.

Detailed statements of the receipts and disbursements of the several funds for the fiscal years 1909 and 1910.

Appendix B.

Valuation of the taxable property of the several counties of the state, as determined by the Tax Commission for the years 1908 and 1909, and the apportionment of state tax and special charges for said years.

Appendix C.

Abstract of the assesment rolls of the several counties for the years 1908 and 1909, showing the average assessed value of live stock and real estate by counties, and the total assessed value of all property in the state.

Appendix D.

Valuation of property in the several counties, as fixed by the county board of supervisors and town assessors, and the amount of state, county, town, city and village taxes levied in 1908 and 1909.

Appendix E.

Statement showing for what purposes the county tax was expended for the years ending December 31, 1908 and 1909.

Details of Report.

Appendix F.

Statement showing the indebtedness of towns, cities, villages and school districts, December 31, 1908 and 1909.

Appendix G.

Statement showing the indebtedness of the several counties, December 31, 1908 and 1909.

General Fund Receipts, 1909.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1909.

GENERAL FUND RECEIPTS.

Counties:	Special Charges.	Tax.*	Suit Tax.
Adams	\$2,013 20	\$1,048 94	\$28 00
Ashland	6,079 99	2,535 62	125 00
Barron	7,426 88	3,162 59	59 00
Bayfield	6,483 03	2,586 17	136 00
Brown	5,802 84	7,711 97	191 00
Buffalo	4,060 10	2,707 59	15 00
Burnett	2,388 46	845 74	19 00
Calumet	2,646 89	3,697 10	23 00
Chippewa	3,747 64	4,313 98	74 00
Clark	5,561 19	4,476 97	95 00
Columbia	2,731 09	6,738 51	89 00
Crawford	5,942 29	2,073 02	45 00
Dane	8,209 18	18,448 27	250 00
Dodge	3,564 83	11,350 53	59 00
Door	5,173 86	2,204 08	33 00
Douglas	10,740 16	6,361 41	153 00
Dunn	3,235 11	3,416 92	28 00
Eau Claire	3,288 27	4,157 63	159 00
Florence	789 53	522 14	15 00
Fond du Lac.....	4,460 48	11,239 26	83 00
Forest	514 90	1,213 77	48 00
Grant	4,516 36	8,081 90	136 00
Green	1,740 45	6,249 43	59 00
Green Lake	2,892 23	3,302 31	35 00

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

General Fund Receipts, 1909.

Counties:	Special Charges.	Tax.*	Suit Tax.
Iowa	1,501 70	5,443 14	65 00
Iron	3,383 22	792 99	14 00
Jackson	5,503 71	2,414 48	42 00
Jefferson	3,221 10	8,221 59	47 00
Juneau	6,272 70	2,737 25	77 00
Kenosha	6,516 30	5,887 63	97 00
Kewaunee	3,858 41	2,718 03	16 00
La Crosse	4,876 13	6,389 36	167 00
Lafayette	4,785 02	5,738 76	46 00
Langlade	4,296 56	2,330 48	124 00
Lincoln	4,305 11	2,632 08	16 00
Manitowoc	4,617 43	8,310 95	61 00
Marathon	5,138 56	6,973 29	35 00
Marquette	4,953 58	4,090 08	111 00
Marquette	3,124 14	1,564 61	37 00
Milwaukee	18,507 81	78,767 42	2,018 00
Monroe	2,900 82	4,016 91	92 00
Oconto	8,005 16	3,232 93	92 00
Oneida	3,311 39	1,703 96	64 00
Outagamie	3,641 47	8,471 39	107 00
Ozaukee	4,963 45	3,365 26	27 00
Pepin	2,348 62	998 57	8 50
Pierce	4,655 65	3,120 76	67 00
Polk	5,460 88	2,706 44	95 00
Portage	10,602 57	3,248 84	82 00
Price	3,457 87	1,665 48	76 00
Racine	3,409 22	10,355 87	118 00
Richland	1,496 29	3,033 61	73 00
Rock	5,492 94	11,963 56	169 00
Rusk	3,735 36	1,341 62	45 00
St. Croix	3,387 75	4,212 49	57 00
Sauk	3,649 71	6,139 99	106 00
Sawyer	746 64	1,210 93	14 00
Shawano	5,773 73	3,844 02	87 00
Sheboygan	6,378 23	9,697 05	86 00
Taylor	4,839 93	1,961 87	59 00
Trempealeau	2,268 44	3,293 10	43 00
Vernon	3,708 04	4,136 56	65 00
Vilas	1,185 15	1,395 72	41 00
Walworth	2,408 19	7,980 88	96 00
Washburn	1,949 28	966 81	49 00
Washington	2,217 79	5,244 96	39 00
Waukesha	3,096 87	7,987 98	65 00
Waupaca	3,817 89	4,402 31	106 00
Waushara	3,578 16	2,641 50	45 00
Winnebago	6,557 57	10,786 80	185 00
Wood	5,966 39	3,983 84	86 00
	<hr/>	<hr/>	<hr/>
	\$313,881 89	\$402,570 00	\$7,274 00

General Fund Receipts, 1909.

INHERITANCE TAX BY COUNTIES.

Adams	\$104 17	Lincoln	184 33
Barron	33 03	Manitowoc	1,371 56
Bayfield	12,395 05	Marathon	431 40
Brown	1,123 23	Marinette	8,486 41
Buffalo	4 27	Marquette	60 30
Calumet	354 54	Milwaukee	248,178 15
Chippewa	1,070 26	Monroe	187 73
Clark	129 93	Outagamie	8,706 52
Columbia	2,902 65	Ozaukee	325 61
Crawford	98 39	Pierce	235 33
Dane	7,852 73	Portage	784 64
Dodge	1,283 27	Racine	3,938 63
Door	237 43	Richland	93 01
Douglas	1,007 31	Rock	4,372 11
Dunn	304 34	St. Croix	579 18
Eau Claire	3,608 79	Sauk	281 80
Fond du Lac	1,689 31	Sheboygan	2,700 37
Grant	3,543 96	Trempealeau	347 35
Green	3,658 63	Vernon	148 52
Green Lake	694 43	Walworth	3,715 35
Iowa	7,202 12	Washington	1,061 72
Jackson	265 56	Waukesha	7,031 70
Jefferson	4,623 46	Waupaca	606 26
Juneau	46 29	Wausara	2,357 99
Kenosha	84,685 88	Winnebago	6,114 19
Kewaunee	536 99	Wood	274 91
La Crosse	5,162 70	Estate of Henry A. Hull	12 75
Lafayette	1,793 19		
			\$449,000 93

RAILROAD COMPANIES.

Ahnapee & Western	\$2,674 26
Abbotsford & Northeastern	1,089 80
Ashland, Odanah & Marengo	1,028 77
Bayfield Transfer	264 55
Big Falls	285 77
Chippewa River & Northern	385 99
Chicago, Milwaukee & St. Paul	963,574 07
Chicago, Lake Shore & Eastern	5,134 57
Chicago, St. Paul, Minneapolis & Omaha	311,447 96
Chicago & Northwestern	1,000,867 00
Chippewa Valley & Northern	344 15
Chicago, Burlington & Quincy	145,656 78
Chicago, Harvard & Geneva Lake	366 76
Chicago & Milwaukee Electric	19,208 18
Chicago & Lake Superior	27 62
Dunbar & Wausaukee	938 37
Duluth, South Shore & Atlantic	14,339 51
Drummond & Southwestern	448 84
Davis, J. R., Lumber Co.	609 87

General Fund Receipts, 1909.

Fairchild & Northeastern.....	1,319 24
Great Northern	92,013 53
Green Bay & Western.....	25,389 85
Hillsboro & Northeastern.....	398 84
Hazelhurst & Southeastern.....	231 97
Hawthorne, Nebagamon & Superior.....	80 02
Iola & Northern.....	137 17
Illinois Central	11,430 84
Kewaunee, Green Bay & Western.....	5,700 45
Lake Superior Terminal & Transfer.....	3,531 77
La Crosse & Southeastern.....	3,785 63
Lincoln & Oneida Co.....	230 29
Laona & Northern.....	457 23
Marinette, Tomahawk & Western.....	937 63
Mattoon	614 90
Minneapolis, St. Paul & Sault Ste. Marie.....	131,915 30
Mineral Point & Northern.....	2,699 04
Minneapolis, St. Paul & Ashland.....	92 44
Marathon Co.....	107 56
Northern Pacific.....	34,479 50
Northwestern Coal	961 30
Oshkosh Transportation Co.....	917 74
Roddis Lumber & Veneer Co.....	252 62
Robbins Lumber Co.....	579 84
Stanley, Merrill & Phillips.....	3,147 90
Superior & Southeastern.....	551 34
Tomahawk & Eastern.....	394 85
Wisconsin Western	2,590 28
Wisconsin Central	312,003 20
Winona Bridge	1,863 82
Wisconsin & Northern.....	5,756 19
Wisconsin & Michigan.....	4,438 24
Whitcomb & Morris.....	72 16
Wisconsin & Northwestern.....	514 39
Waupaca & Green Bay.....	253 25
Wisconsin, Ruby & Southern.....	55 37
	<hr/>
	\$3,118,598 45

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Co.....	\$5,301 97
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FREIGHT LINE COMPANIES.

Cudahy Milwaukee Ref. Line.....	173 46
Doud Stock Car Co.....	6 60
National Car Line Co.....	99 40
St. Louis Ref. Co.....	5 82
Merchants Despatch Transp. Co.....	433 88
Union Tank Line Co.....	1,908 82
Live Poultry Transp. Co.....	1 88
Streets Western Stable Car Co.....	61 11
Cudahy Packing Co.....	39 80
Union Ref. Transit Co.....	145 22

General Fund Receipts, 1909.

Chicago, New York & Boston Ref. Co.....	36 07
Mather Stock Car Co.....	9 50
Morris & Co.....	41 15
American Ref. Transit Co.....	12 26
Libby, McNeill & Libby.....	9 14
Shipper's Ref. Co.....	1 80
Cold Blast Transp. Co.....	10 86
Armour Car Lines.....	351 63
Swift Ref. Transp. Co.....	171 79
Milwaukee Ref. Transit Co.....	27 41
	<hr/>
	\$3,547 60

EXPRESS COMPANIES.

Adams Express Co.....	\$744 75
American Express Co.....	6,227 32
Western Express Co.....	220 29
United States Express Co.....	1,769 68
Northern Express Co.....	399 30
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	\$9,361 34

STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Dane County	\$345 16
Douglas County	452 23
Menomonee & Marinette Light and Traction Co.....	2,475 16
Merrill Railway & Lighting Co.....	1,266 36
Janesville Street Railway Co.....	425 95
La Crosse & Onalaska Street Railway Co.....	207 22
Beloit Traction Co.....	713 77
Rockford & Interurban Railway Co.....	3,396 15
Chippewa Valley Railway, Light & Power Co.....	6,792 30
Milwaukee Northern Railway Co.....	6,446 93
Waupaca Electric Light & Railway Co.....	921 00
Duluth Street Railway Co.....	8,058 66
Twin City General Electric Co.....	460 49
Wis. Traction, Light, Heat & Power Co.....	10,361 13
Eastern Wisconsin Railway & Light Co.....	7,252 79
Winnebago Traction Co.....	6,792 30
Ashland Light, Power & Street Railway Co.....	1,496 61
Green Bay Traction Co.....	8,922 09
Sheboygan Light, Power & Railway Co.....	7,022 55
Manitowoc & Northern Traction Co.....	1,439 05
Kenosha Electric Railway Co.....	1,841 98
Milwaukee Electric Railway & Light Co.....	244,637 86
Milwaukee Light, Heat & Traction Co.....	56,410 61
Southern Wisconsin Railway Co.....	7,137 67
Wausau Street Railway Co.....	805 87
La Crosse City Railway Co.....	5,368 65
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	\$391,450 54

General Fund Receipts, 1909.

TELEGRAPH COMPANIES.

Chicago & Milwaukee Telegraph Co.....	\$205 75
Western Union Telegraph Co.....	18,289 34
North American Telegraph Co.....	1,714 63
Chicago, Milwaukee & Lake Superior Telegraph Co.....	1,200 24
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	\$21,409 96

LOAN AND TRUST COMPANIES.

Fidelity Trust Co.....	\$1,018 13
Oshkosh Savings & Trust Co.....	666 30
Northwestern Loan & Trust Co.....	742 52
Savings Loan & Trust Co.....	1,310 65
Wisconsin Valley Trust Co.....	557 81
Wisconsin Trust Co.....	1,610 41
Central Wisconsin Trust Co.....	1,535 81
Citizens Trust Co.....	1,086 14
Milwaukee Trust Co.....	1,461 72
East Wisconsin Trustee Co.....	517 81
Wisconsin Savings, Loan & Trust Co.....	618 43
Portage Mortgage, Loan & Trust Co.....	547 85
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	\$11,673 08

BOOM AND IMPROVEMENT COMPANIES.

Wolf River Boom Co.....	\$42 14
Vieux Dessert Improvement Co.....	20
Tomahawk River Improvement Co.....	22 07
Tomahawk Land & Boom Co.....	138 38
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	\$202 79

PLANK ROAD COMPANIES.

Sheboygan & Fond du Lac Plank Road	\$23 91
Milwaukee & Cedarburg Plank Road	23 62
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	\$47 53

INSURANCE COMPANIES.

Fire.

Aachen & Munich Fire Insurance Co.....	\$866 84
Adirondack Fire Insurance Co.....	20 51
Aetna Insurance Co.....	1,334 08
Agricultural Insurance Co.....	586 32
Allemannia Fire Insurance Co.....	382 42
American Central Insurance Co.....	3,423 82
American Druggists Fire Insurance Co.....	36 67
American Insurance Co.....	3,376 11

General Fund Receipts, 1909.

American Manufacturers Mutual Insurance Co.....	76 72
American National Insurance Co.....	35 61
Atlas Assurance Co. (Ltd.)	1,138 78
Ben Franklin Insurance Co.....	421 71
Boston Insurance Co.....	900 81
British America Assurance Co.....	172 73
British & Foreign Marine Insurance Co.....	59 64
Buffalo Commercial Insurance Co.....	155 18
Buffalo German Insurance Co.....	387 02
Caledonia Insurance Co.....	32 06
California Insurance Co.....	127 75
Calumet Insurance Co.....	859 20
Camden Fire Insurance Association	17 15
Capital Fire Insurance Co.....	271 84
Central Manufacturers Mutual Insurance Co.....	43 60
Citizens Insurance Co.....	294 35
City of New York Insurance Co.....	525 56
Colonial Assurance Co.....	31 46
Columbia Insurance Co.....	85 84
Commerce Insurance Co.....	154 39
Commercial Union Assurance Co. (Ltd.).....	2,718 19
Commercial Union Fire Insurance Co.....	316 46
Commonwealth Fire Insurance Co.....	183 07
Commonwealth Insurance Co.....	142 76
Concordia Fire Insurance Co.....	3,354 85
Connecticut Fire Insurance Co.....	1,625 80
Consolidated Fire & Marine Insurance Co.....	277 77
Continental Insurance Co.....	2,461 61
Cooper Insurance Co.....	228 83
County Fire Insurance Co.....	322 67
Delaware Insurance Co.....	1,030 72
Des Moines Fire Insurance Co.....	178 18
Detroit Fire & Marine Insurance Co.....	894 97
Dixie Fire Insurance Co.....	79 90
Dubuque Fire & Marine Insurance Co.....	204 32
Eastern Fire Insurance Co.....	247 37
Equitable Fire & Marine Insurance Co.....	710 87
Farmers Fire Insurance Co.....	343 72
Farmers & Merchants Insurance Co.....	81 60
Federal Insurance Co.....	140 83
Federal Union Insurance Co.....	90
Fidelity Fire Insurance Co.....	601 97
Fire Association of Philadelphia.....	2,821 16
Firemans Fund Insurance Co.....	1,774 17
Firemen's Insurance Co.....	937 20
Franklin Fire Insurance Co.....	485 71
General Marine Insurance Co.....	31 82
German Alliance Insurance Co.....	267 49
German American Insurance Co.....	3,670 76
German Fire Insurance Co., Indianapolis.....	679 41
German Fire Insurance Co., Peoria.....	272 90
German Fire Insurance Co., Pittsburg.....	514 46
Germania Fire Insurance Co.....	2,545 03
Germantown Farmers Mutual Insurance Co.....	561 90
German Union Fire Insurance Co.....	226 65

General Fund Receipts, 1909.

Georgia Home Insurance Co.....	167 60
Girard Fire & Marine Insurance Co.....	398 70
Glen Falls Insurance Co.....	391 42
Globe & Rutgers Fire Insurance Co.....	597 05
Granite State Fire Insurance Co.....	214 65
Hamburg Bremen Fire Insurance Co.....	1,097 76
Hanover Fire Insurance Co.....	1,906 35
Hartford Fire Insurance Co.....	7,527 47
Hawkeye Insurance Co.....	422 04
Herman Farmers Mutual Insurance Co.....	450 21
Home Insurance Co.....	4,000 42
Imperial Fire Insurance Co.....	37 39
Indemnity Mutual Marine Assurance Co. (Ltd.).....	444 12
Indiana Millers Mutual Fire Insurance Co.....	259 80
Insurance Company of North America.....	3,262 61
Insurance Company of the State of Illinois.....	1,923 11
Insurance Company of the State of Penn.....	297 24
Jefferson Fire Insurance Co.....	531 43
Law Union & Crown Insurance Co.....	95 15
Liverpool and London and Globe Insurance Co., N. Y... pool, Eng.....	249 45
London Assurance Corporation.....	3,185 06
London and Lancashire Fire Insurance Co.....	363 29
Louisville Insurance Co.....	1,529 71
Lumber Insurance Co.....	128 03
Lumber Mutual Fire Insurance Co.....	314 50
Lumbermens Insurance Co.....	102 49
Lumbermens Mutual Insurance Co.....	375 04
Lumbermens Mutual Insurance Co.....	159 20
Mannheim Insurance Co.....	466 18
Marine Insurance Co. (Ltd.).....	97 18
Mechanics Insurance Co.....	422 79
Mechanics and Traders Insurance Co.....	459 60
Mercantile Fire & Marine Insurance Co.....	129 27
Metropolitan Fire Insurance Co.....	299 14
Michigan Fire & Marine Insurance Co.....	770 62
Michigan Commercial Insurance Co.....	1,427 32
Michigan Millers Mutual Fire Insurance Co.....	17 86
Millers Mutual Fire Insurance Association.....	203 30
Millers National Insurance Co.....	903 13
Mill Owners Mutual Fire Insurance Co.....	109 96
Milwaukee Fire Insurance Co.....	1,558 03
Milwaukee German Fire Insurance Co.....	438 50
Milwaukee Mechanics Insurance Co.....	4,330 80
Nassau Fire Insurance Co.....	115 80
National Brewers Insurance Co.....	137 18
National Fire Insurance Co.....	4,208 88
National Insurance Co.....	322 86
National Lumber Insurance Co.....	336 33
National Union Fire Insurance Co.....	1,242 35
Newark Fire Insurance Co.....	510 47
New Brunswick Fire Insurance Co.....	74 04
New Hampshire Fire Insurance Co.....	914 06
Niagara Fire Insurance Co.....	2,163 73
North British & Mercantile Insurance Co.....	230 37

General Fund Receipts, 1909.

North British & Mercantile Insurance Co., London.....	2,809 07
Northern Assurance Co. (Ltd.).....	1,529 46
Northern Insurance Co.....	612 25
North River Insurance Co.....	1,012 09
Northwestern National Insurance Co.....	5,603 87
Norwich Union Fire Insurance Co.....	1,089 82
Ohio German Fire Insurance Co.....	37 71
Old Colony Insurance Co.....	483 13
Orient Insurance Co.....	1,520 26
Palatine Insurance Co. (Ltd.).....	1,096 37
Pelican Assurance Co.....	17 79
Pennsylvania Fire Insurance Co.....	1,714 35
Phoenix Assurance Co. (Ltd.).....	975 66
Phenix Insurance Co.....	7,299 99
Phoenix Insurance Co.....	3,141 80
Pittsburg Insurance Co.....	154 35
Providence Washington Insurance Co.....	849 95
Prussian National Insurance Co.....	804 35
Queen City Fire Insurance Co.....	152 18
Queen Insurance Co.....	2,201 41
Reliance Insurance Co.....	977 79
Rhode Island Insurance Co.....	108 99
Rochester German Insurance Co.....	1,879 66
Royal Exchange Assurance Co.....	1,761 42
Royal Insurance Co. (Ltd.).....	3,078 07
St. Louis Fire Insurance Co.....	124 13
St. Paul Fire & Marine Insurance Co.....	2,117 13
Scottish Union & National Insurance Co.....	1,868 45
Security Insurance Co.....	1,422 16
Shawnee Fire Insurance Co.....	179 39
Springfield Fire & Marine Insurance Co.....	3,985 44
Spring Garden Insurance Co.....	2,498 09
State Fire Insurance Co. (Ltd.).....	98 64
Sun Insurance Office.....	1,822 67
Svea Fire & Life Insurance Co. (Ltd.).....	395 33
Teutonia Insurance Co.....	342 81
Toledo Fire and Marine Insurance Co.....	223 92
Union Insurance Co.....	288 96
Union Marine Insurance Co. (Ltd.).....	253 00
United States Lloyds Marine Insurance Underwriters...	1,126 59
Westchester Fire Insurance Co.....	1,491 67
Western Assurance Co.....	892 31
Western Insurance Co.....	149 71
Western Reserve Insurance Co.....	353 60
Williamsburgh City Fire Insurance Co.....	1,495 22
Winona Fire Insurance Co.....	595 39
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	\$161,717 04

Life.

Central Life Assurance Society.....	\$1,990 33
Des Moines Life Insurance Co.....	1,195 19
Metropolitan Life Insurance Co.....	7,563 71
New York Life Insurance Co.....	10,396 02

General Fund Receipts, 1909.

New England Mutual Life Insurance Co.....	953 17
Northwestern Mutual Life Insurance Co.....	403,238 68
Wisconsin Life Insurance Co.....	1,658 42
Wisconsin National Life Insurance Co.....	1,638 51
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	\$428,633 73

Accident, Surety, Etc.

Aetna Accident & Life Liability Co.....	\$6 51
Aetna Indemnity Co.....	91 37
Aetna Life Insurance Co.....	2,407 57
American Bank Insurance Co.....	77
American Bonding Co.....	267 62
American Credit Indemnity Co.....	347 25
American Fidelity Co.....	589 47
American Surety Co.....	447 26
Bankers Surety Co.....	149 98
Casualty Co. of America.....	474 75
Central Accident Insurance Co.....	28 26
Continental Casualty Co.....	765 40
Empire State Surety Co.....	63 14
Employers Liability Assurance Corporation.....	1,564 66
Fidelity & Casualty Co.....	2,269 98
Fidelity & Deposit Co.....	663 68
Frankfort Marine, Accident & Plate Glass Insurance Co.	1,481 15
General Accident Fire & Life Assurance Corporation..	243 09
Guarantee Company of North America.....	18 03
Hartford Steam Boiler Inspection & Insurance Co.....	461 69
Illinois Surety Co.....	99 25
Lloyds Plate Glass Insurance Co.....	143 44
London Guarantee & Accident Co.....	1,663 66
Maryland Casualty Co.....	1,620 83
Massachusetts Bonding & Insurance Co.....	106 59
Metropolitan Casualty Insurance Co.....	217 23
National Casualty Co.....	178 91
National Surety Co.....	269 60
New Amsterdam Casualty Co.....	84 55
New Jersey Plate Glass Insurance Co.....	301 26
New York Plate Glass Insurance Co.....	158 11
North American Accident Insurance Co.....	422 86
Norwich & London Accident Insurance Association.....	1 00
Ocean Accident & Guarantee Corporation (Ltd.).....	1,255 14
Pacific Mutual Life Insurance Co.....	644 86
Pacific Surety Company.....	36 19
Philadelphia Casualty Co.....	616 23
Phoenix Preferred Accident Insurance Co.....	166 83
Preferred Accident Insurance Co.....	382 24
Standard Accident Insurance Co.....	2,407 26
Title Guarantee & Surety Co.....	173 22
Travelers Indemnity Co.....	69 07
Travelers Insurance Co.....	3,466 79
United States Casualty Co.....	626 66
United States Health & Accident Co.....	492 09
United Surety Co.....	286 00

General Fund Receipts, 1909.

United States Fidelity & Guaranty Co.....	751 52
Woodmens Casualty Co.....	53 70
	\$29,037 32

TELEPHONE COMPANIES.

Athens Telephone Co.....	\$5 57
Abbotsford Electric Light & Telephone Co.....	11 32
Attica Mutual Telephone Co.....	2 61
Arkansaw Telephone Co.....	1 88
Allenton & Kohlsville Telephone Co.....	2 40
Akan Telephone Co.....	34
Auburndale Telephone Co.....	96
Amery Electric Co.....	17 90
Arena & Rideway Telephone Co.....	44
American Valley Farmers Telephone Co.....	04
Amherst Telephone Co.....	13 03
Antigo Telephone Co.....	105 80
Amberg Telephone Co.....	4 07
American Telephone & Telegraph Co. of Wis.....	41 06
Ashland Home Telephone Co.....	107 46
Argyle Telephone Co.....	6 76
Adams Co. Metallic Telephone Co.....	2 77
Algoma Farmers Telephone Co.....	1 19
Almond Telephone Co.....	32 75
Anderson, O. L., Telephone Co.....	10 20
Avoca & Muscoda Farmers Mut. Telephone Co.....	24
Birnamwood Telephone Co.....	4 41
Brooklyn Telephone Co.....	20 61
Bell Telephone Mfg. Co.....	8 10
Badger Telephone Co.....	22 31
Bloomer Telephone Co.....	24 95
Ball, J. L., Telephone Co.....	20 60
Barron Co. Telephone Co.....	130 01
Briggsville & Big Spring Telephone Co.....	5 87
Baldwin Telephone Co.....	14 97
Brill & Long Lake Telephone Co.....	2 71
Beloit Home Telephone Co.....	110 86
Badger State Telephone Co.....	75 05
Badger Mutual Telephone Co.....	1 00
Baldwins Mills Telephone Co.....	8 09
Boscobel Telephone Co.....	9 69
Beef River Valley Telephone Co.....	53
Bristol Telephone Co.....	15 00
Bangor Telephone Co.....	24 45
Baraboo Telephone Co.....	67 54
Brecke Telephone Co.....	4 11
Brodhead Telephone Co.....	26 82
Basswood & Eagle Corners Telephone Co.....	12 60
Beaver Telephone Co.....	1 53
Black Earth Telephone Co.....	5 15
Belleville Telephone Co.....	6 75
Bayfield County Telephone Co.....	14 66
Big Flats & Colburn Farmers Telephone Co.....	19

General Fund Receipts, 1909.

Beloit Farm Telephone Co.....	8 04
Bruckerville Farmers Telephone Co.....	02
Badger Telephone Co.....	18 73
Brown County Telephone Co.....	39 42
Burlington, Rochester & Kaneshville Telephone Co.....	35 60
Buena Vista Telephone Co.....	1 20
Bashaw Valley Telephone Co.....	30
Belmont & Pleasant View Telephone Co.....	40
Burlington, Brighton & Wheaton Telephone Co.....	23 80
Buckeye Ridge Co-operative Telephone Co.....	02
Big Hollow Telephone Co.....	19 40
Badger Telegraph & Telephone Co.....	293 69
Barneveld & Hollandale Telephone Co.....	16
Cadott Telephone Co.....	21 95
Cumberland Telephone Co.....	11 85
Crawford County Farmers Mutual Telephone Co.....	25
City Telephone Co.....	6 14
Caledonia Farmers Telephone Co.....	05
Corning Telephone Co.....	13
Clinton Telephone Co.....	22 61
Cody Telephone Co.....	28
Cranmoor Telephone Co.....	95
Chippewa Valley Telephone Co.....	91 48
Colby Telephone Co.....	5 92
Cameron Farmers Telephone Co.....	08
Citizens Telephone Co. (Racine).....	169 44
Cottage Grove Telephone Co.....	3 74
Coloma Telephone Co.....	1 21
Clear Lake Telephone Co.....	12 11
Citizens Telephone Co.....	165 80
Cedar Grove Telephone Co.....	9 53
Cook & Brown Line Co. Telephone Co.....	06
Columbia County Telephone Co.....	4 70
Citizens Telephone Co.....	38 19
Casco & Brussels Telephone Co.....	19
Chippewa County Telephone Co.....	48 40
Crandon Telephone Co.....	14 60
Central Wisconsin Telephone Co.....	77 26
Chetek Rural Telephone Co.....	4 61
Cedar Lake Telephone Co.....	9 57
Cuba City Telephone Co.....	5 93
Coon Valley Farmers Telephone Co.....	4 59
Cambridge Telephone Co.....	2 87
Darien Telephone Co.....	7 21
Dorchester Telephone Co.....	10 22
Durand Light & Power Co.....	7 42
Deer Park Telephone Co.....	4 43
Downsville Telephone Co.....	19
Dane County Rural Telephone Co.....	10 21
Douglas County Telephone Co.....	186 52
Deerfield Telephone Co.....	12 18
Dodgeville Northern Telephone Co.....	06
Door County Telephone Co.....	1 56
Dodge County Telephone Co.....	8 16
Denel, N. H., Telephone Co.....	5 03

General Fund Receipts, 1909.

Edmond Telephone Co.....	04
Evergreen Valley Telephone Co.....	04
English Lake Telephone Co.....	02
Eastern Fond du Lac County Telephone Co.....	20 12
Elmwood Farmers Telephone Co.....	30
Eagle Telephone Co.....	75 56
Elroy Telephone Co.....	26 56
Eau Claire County Telephone Co.....	5 74
Earl Telephone Co.....	45
Ettrick Telephone Co.....	3 32
Eastern Wisconsin Telephone Co.....	153 32
Elk Mound Telephone Co.....	9 77
East Valley Telephone Co.....	13 83
Evansville Telephone Exchange.....	26 63
Eau Galle Telephone Co.....	3 10
Edgar Local Telephone Co.....	13 45
Edgar-Casse!-Emmett Telephone Co.....	6 33
Edgerton Telephone Co.....	28 17
Empire Telephone Co.....	3 20
Eureka Telephone Co.....	10 77
Farmers Mutual Telephone Co.....	83
Friestadt & Cedarburg Telephone Co.....	7 24
Faulds, R. C., Telephone Co.....	12
Farmers Telephone Exchange.....	29 30
Footville Telephone Co.....	16 02
Fremont Telephone Co.....	51
Five Points Telephone Co.....	82
Farmers Independent Telephone Association.....	7 68
Farmers Telephone Co., Cochrane.....	09
Farmers Telephone Co., Beetown.....	17 58
Poster, N. C., Lumber Co.....	2 88
Farmers Lake Shore Telephone Co.....	4 47
Farmers & Merchants Telephone Co.....	3 54
First Farmers Telephone Co., Curran.....	03
Farmers Line & Telephone Co.....	03
Franksville Telephone Co.....	9 16
Fox River Valley Telephone & Telegraph Co.....	268 88
Farmers Hixton & Northfield Telephone Co.....	24
Farmers Co-operative Telephone Co.....	78
Farmers Inter-Co. Mutual Telephone Co.....	13 90
Ferryville Telephone Co.....	10
Farmers of Porter Telephone Co.....	31
Farmers New Era Telephone Co.....	9 20
Farmers Independent Telephone Co.....	61
Fountain City Telephone Co.....	12 22
Farmers Union Telephone Co.....	2 39
Fennimore Mutual Telephone Co.....	51
Grafton Telephone Co.....	9 76
Greenwood Telephone Co.....	11 99
Glidden Telephone Co.....	34 93
Grant County Telephone & Telegraph System.....	11 49
Goodrich Telephone Co.....	4 32
Gilmanton & Dover Farmers Telephone Co.....	5 99
Home Telephone Co.....	4 32
Hanks, G. H., Telephone Co.....	5 93

General Fund Receipts, 1909.

Horseshoe Telephone Co.....	76
Hudson Prairie Telephone Co.....	2 16
Hammond Telephone Co.....	5 67
Hillsdale Western Telephone Co.....	1 52
Hillsboro Telephone Co.....	13 93
Hamburg Telephone Co.....	4 57
Hulls Crossing Farmers Telephone Co.....	94
Hartley Telephone Co.....	2 40
Highland Telephone Co.....	4 99
Inter-State Telephone Co.....	2 10
Iowa Telephone Co.....	7 19
Inter-State Telephone & Telegraph Co.....	149 45
Iowa County Telephone Co.....	68
Iron River Water, Light & Power Co.....	9 37
Interurban Telephone Co.....	81 24
Jefferson Mutual Telephone Co.....	5 72
Jefferson County Telephone Co.....	31 71
Jasper & Valders Telephone Co.....	04
Juneau Electric Co.....	21 71
Jefferson Telephone Co.....	3 78
Jackson Telephone Co.....	3 83
Juneau Telephone Co.....	2 51
Johnsonville Telephone Co.....	73
Kingston Telephone Co.....	7 04
Kilbourn & Friendship Telephone Co.....	8 73
Kegonsa Telephone Co.....	2 03
Kenosha Home Telephone Co.....	144 74
Knapp Telephone Co.....	16 36
Little Calumet Telephone Co.....	18
Lafayette Telephone Co.....	6 02
Ludington Telephone Co.....	8 91
Lean, F. W., Telephone Co.....	1 03
Lisbon Telephone Co.....	12
Leeds Farmers Telephone Co.....	5 06
Loyal Telephone Co.....	5 28
Lincoln Farmers Telephone Co.....	3 24
La Crosse Telephone Co.....	198 87
Luxemburg Telephone Co.....	17 71
La Farge Telephone Co.....	12 64
Lone Rock Telephone Co.....	7 92
Loreto & Logansville Telephone Co.....	12
Larrabee Telephone Co.....	1 16
Ladoga & Brandon Telephone Co.....	23
Liberty Newton Telephone Co.....	2 06
Lindsey Telephone Co.....	78
La Crosse Interurban Telephone Co.....	140 71
Logansville Telephone Co.....	4 25
Lebanon Telephone Co.....	2 32
Lodi Telephone Co.....	17 75
Mazomanie Telephone Co.....	14 37
Marquette Telephone Co.....	9 20
Marquette & Adams County Telephone Co.....	61
Marion & Northern Telephone Co.....	34 37
Manitowoc & Northern Telephone Co.....	1 73
Mauston Electric Service Co.....	18 76

General Fund Receipts, 1909.

Monroe County Telephone Co.....	93 88
Mineral Point Telephone Co.....	24 86
Marathon Zeigler Telephone Co.....	18
Merrill Telephone Co.....	66 35
Marshfield Telephone Co.....	30 78
Michigan State Telephone Co.....	13 69
Manawa Telephone Co.....	6 09
Milton Mutual Telephone Co.....	64
Milton & Milton Jct. Telephone Co.....	28 51
Mondovi Telephone Co.....	19 37
Markesan Telephone Co.....	9 00
Marathon County Telephone Co.....	95 28
Manitowoc & Western Telephone Co.....	96 78
Mattoon Telephone Co.....	1 94
Muscoda Mutual Telephone Co.....	3 47
Monroe Telephone Co.....	37 01
Matteson Telephone Co.....	3 21
Modena Co-operative Telephone Co.....	10
Morris Telephone Co.....	10
Medford Telephone Co.....	11 82
Mt. Horeb Independent Telephone Co.....	18 04
Mt. Vernon Telephone Co.....	14 40
Mequon Telephone Co.....	13 54
Menomonee Falls Telephone Co.....	14 16
Merton Telephone Co.....	2 06
Marathon City Telephone Co.....	43
Northfield Farmers Telephone Co.....	6 59
New Union Telephone Co.....	38 43
New Lisbon Mutual Telephone Co.....	4 02
Newburg Telephone Co.....	17 20
Nelsonville Telephone Co.....	9 75
Northwestern Telephone Exchange Co.....	135 66
New Cashton Telephone Co.....	10 65
North Wisconsin Toll Line Telephone Co.....	106 44
Newcomb Valley Telephone Co.....	28
New Berlin Line Telephone Co.....	04
Newton Telephone Co.....	87
Norwalk Independent Telephone Co.....	27
Nebagamon Telephone Co.....	6 24
Northwestern Telephone Co.....	1 05
Owen Telephone Co.....	1 48
Oxford & New Haven Independent Telephone Co.....	7 20
Oakfield Telephone Co.....	31 19
Orfordville Telephone Co.....	21 23
Osceola Farmers Mutual Telephone Co.....	30 00
Oostburg Telephone Co.....	9 57
Oconto County Telephone Co.....	31
Ontario & Wilton Telephone Co.....	10 90
Oneida & Vilas Co. Telephone Co.....	16 50
Osseo Telephone Co.....	17 18
Oregon Telephone Co.....	11 59
Peoples Telephone Co. of Dane County.....	11 59
Pewaukee & Sussex Telephone Co.....	5 00
Perry Mutual Telephone Co.....	1 53
Portage Telephone Co.....	71 40

General Fund Receipts, 1909.

Plymouth Telephone Co.....	15 44
Port Washington Telephone Co.....	1 42
Prospect Guthrie & Big Bend Telephone Co.....	9 70
Prairie Farm, Ridgeland & Dallas Co-operative Telephone Co.....	6 90
Peoples Telephone Co. (Superior).....	141 00
Pardeeville Telephone Co.....	7 60
Preston Farmers Telephone Co.....	3 86
Pierce Co. Telephone Co.....	264 68
Pepin Telephone Co.....	42 84
Pleasant Valley Telephone Co.....	96
Progress Telephone Co.....	04
Peoples Telephone Co. (Mt. Hope).....	13 46
Port Wing Telephone Co.....	15 58
Peoples Telephone Co.....	73 74
Pittsville Telephone Co.....	1 35
Perry-Hollandale Telephone Co.....	3 98
Peoples Telephone Co. (Lime Ridge).....	14 80
Poynette Telephone Co.....	15 30
Portage & Kilbourn Telephone Co.....	35
Pine Bluff Telephone Co.....	4 40
Platteville, Rewey & Ellenboro Telephone Co.....	11 82
Pigeon Valley Farmers Telephone Co.....	2 50
Price Co. Telephone Co.....	14 22
Prescott Exchange.....	5 07
Robbins, M. M., Telephone Co.....	10
Richwood & Akan Telephone Co.....	76
Ripon Telephone Co.....	19 48
Ripon Rural Telephone Co.....	6 56
Rice Lake & North Eastern Telephone Co.....	25 05
Rudd & Rood Telephone Co.....	2 89
Rathbun Telephone Co.....	20 88
Rock Co. Telephone Co.....	104 34
Reedsburg Telephone Co.....	43 54
Rhineland Mutual Telephone Co.....	32 04
Rural Telephone Co.....	17 17
Rosendale Telephone Co.....	9 22
Rib Lake Telephone Co.....	10 90
Rock Co. Farmers Telephone Co.....	12 89
Reynolds & Lambert Telephone Co.....	1 70
Rush River & Eau Galle Telephone Co.....	6 52
Rockland Telephone Co.....	78
Richmond Telephone Co.....	1 59
Richfield, Huberton & Holy Hill Telephone Co.....	10 75
Rapids & Western Telephone Co.....	11
Random Lake Telephone Co.....	3 17
Reedsburg Mutual Telephone Co.....	21
Richwood Farmers Telephone Co.....	2 37
Shiocton Telephone Co.....	2 89
Sullivan Telephone Co.....	14 80
Shields Telephone Co.....	36
Stratford Telephone Co.....	2 72
Stockbridge & Sherwood Telephone Co.....	4 16
Sheboygan Falls Town Rural Telephone Co.....	46
South Wayne Telephone Co.....	5 77

General Fund Receipts, 1909.

Superior Rural Telephone Co.....	42
Springfield Farmers Telephone Co.....	1 85
Sandusky Telephone Co.....	1 10
Spoooner Telephone Co.....	9 41
St. Croix Farmers Mutual Telephone Co.....	2 83
Sharon Telephone Co.....	11 11
Strum Telephone Co.....	1 69
St. Croix Valley Telephone Exchange.....	48 65
State Long Distance Telephone Co.....	23 24
Shaw Telephone Co.....	6 17
Scandinavia Telephone Co.....	21 36
Sylvan & Soldiers Grove Mutual Telephone Co.....	01
Sturgeon Bay & Gardner Telephone Co.....	1 05
Shiocton Telephone Co.....	18 43
Silver Creek Telephone Co.....	28
Spring Green & Wyoming Telephone Co.....	32
Shondy, I., Telephone Co.....	60
Thorp Telephone Co.....	4 62
Town Line Farmers Independent Telephone Co.....	3 88
Tamarack Telephone Co.....	2 35
Taylor, C. M., Telephone Co.....	1 18
Theresa Union Telephone Co.....	42 11
Tenney Telephone Co.....	1 23
Tomah Electric & Telephone Co.....	37 50
Two Rivers Telephone Co.....	13 23
Troy & Honey Creek Telephone Co.....	52 02
Tomahawk Telephone Co.....	20 83
Utica Telephone Co.....	16 03
Unity & Western Telephone Co.....	1 93
Union Telephone Co.....	11 72
Union Grove Telephone Co.....	13 34
United Telephone Co.....	59 05
Union Telephone Co.....	62 05
Utica Farmers Mutual Telephone Co.....	30
Viroqua Telephone Co.....	29 45
Woodland Telephone Co.....	16
Wausaukee Telephone Co.....	3 61
Watertown Telephone Co.....	16 11
Waunakee Telephone Exchange.....	6 94
Woodhull Telephone Co.....	2 68
Werly Telephone Co.....	43
West Greenbush Telephone Co.....	08
Westby Telephone Co.....	21 41
Walworth Telephone Exchange.....	20 40
Westford Telephone Co.....	1 16
Western Wisconsin Telephone Co.....	97 63
Western Crawford Co. Telephone Co.....	1 61
Washington Co. Telephone Co.....	3 12
Wisconsin Telephone Co.....	32,875 39
Warren Land Co. Telephone Co.....	7 06
West Spring Green Telephone Co.....	4 46
West Wisconsin Telephone Co.....	11 20
Wausau Telephone Co.....	114 93
Wausara Telephone Co.....	88 66
Wood Co. Telephone Co.....	55 82

General Fund Receipts, 1909.

Wittenberg Telephone Co.....	13 16
Wind Lake Telephone Co.....	1 95
Westfield Farmers Telephone Co.....	8 93
Washburn Co. Farmers Telephone Co.....	53
White Oak Telephone Co.....	7 21
Wisconsin & Northern Ry. Telephone Co.....	9 71
Wonewoc Telephone Co.....	9 35
York Center Telephone Co.....	6 00
	\$40,522 43

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$10,885 03
Northern Hospital for Insane.....	8,829 37
School for Deaf	1,127 36
School for Blind.....	1,508 73
Industrial School for Boys.....	2,130 72
State Prison	90,836 77
State Public School.....	820 41
Home for Feeble Minded.....	2,452 92
State Reformatory	34,649 18
Tuberculosis Sanatorium.....	10,829 46
	\$164,069 95

MISCELLANEOUS.

Wisconsin National Guard, lost property.....	\$364 46
Wisconsin National Guard, overcharge by U. S., refunded	165 00
Attorney General, costs.....	296 12
Banking Department, fees.....	8,185 80
Board of Control, A. D. Conover, mileage refund.....	80 00
Board of Forestry, E. M. Griffith, refund.....	10 24
Board of Health, copies of births, deaths and marriages.	87 50
Dairy and Food Commissioner, A. Spiegel, refund.....	1 33
Executive Department, commissioner of deeds.....	15 00
Fish and Game Department, lake licenses.....	4,960 00
Free Library Commission, sales, collection, etc.....	2,040 01
Geological and Natural History Survey, sales, etc.....	14 13
Geological and Natural History Survey, E. A. Birge, nameless donor	700 00
Grain and Warehouse Commission, salaries refunded...	10,000 00
Insurance Department, fees, etc.....	68,429 53
Land Department, fees, etc.....	890 29
Railroad Commission, sale of pamphlets, etc.....	12 30
Railroad Commission, C. M. Larson, refund.....	72
Railroad Commission, inspection of meters.....	48 00
Railroad Commission, Am. Express Co.....	16 00
State Department, domestic corporations.....	38,195 25
State Department, foreign corporations.....	4,006 00
State Department, miscellaneous corporations.....	9,652 37
State Department, amendments.....	36,642 28
State Department, notaries public.....	3,742 00

General Fund Receipts, 1909.

State Department, miscellaneous.....	4,708 50
State Department, employment agencies.....	600 00
State Superintendent, sale of dictionaries, etc.....	2,791 55
State Superintendent, C. P. Cary, refund.....	196 00
Superintendent of Public Property, Democrat Printing Co., paper used.....	410 58
Superintendent of Public Property, sales, etc.....	1,654 22
State Treasurer, fees.....	110 50
Treasury Agent, licenses.....	16,225 00
State Veterinarian, sale of slaughtered cattle.....	24,357 09
State Insurance Fund, part of capitol fire award, appro- priated by sec. 9, chap. 516, laws of 1905.....	23,500 00
McCaffrey, M. E., secretary board of university regents, unexpended balance of appropriation for agricultural institutes, 1907.....	2,406 36
University Fund Income, temporary transfers returned, sec. 2, chap. 428, laws 1907.....	202,000 00
McCaffrey, M. E., secretary board of university regents, interest on temporary transfers.....	1,056 05
Oil Inspection Fund, transfer of balance.....	6,530 42
Interest on bank deposits.....	33,513 67
Care of chronic insane, Wm. Hughes, guardian of David Kuntz.....	222 62
United States, care of inmates Wisconsin Veterans' Home.....	32,900 00
Commissioners of Fisheries, James Nevin, sale of fish..	8 50
Commissioners of Fisheries, Oshkosh Water Works Co., refund.....	6 00
Inter-State Park Commission, sale of wood.....	75 00
San Jose scale, nursery inspection.....	517 40
Manual training in high schools, city of Waukesha, refund.....	350 00
Review of assessments, Monroe Co.....	2,141 91
Review of assessments, Racine Co.....	2,568 76
Frear, J. A., secretary of state, distribution of legislative bills, etc.....	694 00
Apportionment of 85 per cent of street railway tax, town of Grafton, Ozaukee Co., refund.....	892 78
French, C. S., presidential elector, refund.....	5 40
Land sales, patent fees, etc.....	9,361 47
Marine National Bank, cancelled draft, chap. 473, laws 1905.....	80
Milwaukee National Bank, cancelled drafts, chap. 473, laws 1905.....	202 72
C. & N. W. Ry. Co. noxious weeds, chap. 424, laws 1901	2 50
	\$558,564 23
Total General Fund receipts.....	\$6,116,864 78

General Fund Disbursements, 1909.

GENERAL FUND DISBURSEMENTS.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS EXPENSES.

EXECUTIVE DEPARTMENT.

Davidson, J. O., governor.....	\$5,000 00
Connor, W. D., lieutenant governor.....	500 00
Strange, John, 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
American Express Co., expressage.....	10 85
United States Express Co., expressage.....	12 09
Madison Postoffice, postage.....	551 00
Democrat Printing Co., printing.....	218 80
State Journal Printing Co., official publications.....	84 15
Western Union Telegraph Co., messages.....	39 16
Postal Telegraph Cable Co., messages.....	2 80
Wisconsin Telephone Co., messages.....	224 50
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	\$13,843 35

STATE DEPARTMENT.

Frear, J. A., secretary.....	\$5,000 00
Torge, A. T., assistant secretary.....	2,500 00
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., 2nd assistant bookkeeper.....	1,300 00
Cook, Claire, warrant clerk.....	1,200 00
Edwards, J. R., incorporation clerk.....	1,500 00
Nelson, A. J., assistant incorporation clerk.....	692 84
Sullivan, N. E., assistant incorporation clerk.....	492 84
Post, G. S., printing clerk.....	1,500 00
Anderson, H. J., assistant printing clerk.....	1,200 00
Mackenzie, J. C., filing clerk.....	1,400 00
Murphy, Timothy, notarial clerk.....	1,300 00
Harrison, R. S., statistical clerk.....	1,200 00
Galloway, A. W., recording clerk.....	632 14
Kissel, I. E., recording clerk.....	50 00
Christopherson, C. S., recording clerk.....	516 99
Cobban, A. J., registration clerk.....	1,200 00
Karras, Amy, vault clerk.....	1,200 00
Howitt, H. M., vault clerk.....	1,200 00
Lorigan, John, mailing clerk.....	1,200 00
Gannon, J. M., clerk.....	1,200 00
Ekern, Lena, clerk.....	1,200 00
Peirce, G. S., clerk.....	1,200 00
Berry, Rose, clerk.....	83 33

General Fund Disbursements, 1909.

Kissel, I. E., clerk.....	841 86
Ferlein, F. J., stenographer.....	900 00
American Express Co., expressage.....	315 11
United States Express Co., expressage.....	241 96
Wells, Fargo & Co., expressage.....	6 88
Madison Postoffice, postage.....	2,849 00
Democrat Printing Co., printing.....	5,100 13
State Journal Printing Co., official publications.....	343 00
Western Union Telegraph Co., messages.....	20 50
Postal Telegraph Cable Co., messages.....	2 46
Wisconsin Telephone Co., messages.....	189 15
Dane County Telephone Co., messages.....	1 40
C. M. & St. P. Ry. Co., freight.....	14 11
C. & N. W. Ry. Co., freight.....	13 96
Schwaab Stamp & Seal Co., automobile numbers.....	360 08
Madison Engraving Co., cuts.....	40
Gallagher, W. R., drayage.....	50
Advertising Delinquent Corporations:	
Arcadia Leader	2 60
Appleton Post	2 60
Ashland Press	2 60
Baraboo News	2 60
Burlington Free Press.....	2 60
Beloit Daily News.....	2 60
Burnett County Sentinel.....	2 60
Benton Advocate	2 60
Baldwin Bulletin.....	2 60
Cashton Record	2 60
Cumberland Advocate	2 60
Chetek Alert	2 60
Colfax Messenger	2 60
Chippewa Herald	2 60
Cedarburg News	2 60
Clear Lake Star.....	2 60
Coon Valley News	2 60
Columbus Republican	2 60
Cuba City News Herald.....	2 60
De Soto Argus.....	2 60
Dunn County News.....	2 60
Delavan Republican	2 60
Door County Democrat.....	2 60
Dodge County Citizen.....	2 60
Eau Claire Telegram.....	2 60
Evening Telegram	2 60
Edgerton Eagle	2 60
Eagle River News.....	2 60
Elroy Leader	2 60
Eagle-Star	2 60
Fond du Lac Commonwealth.....	2 60
Gillett Times	2 60
Green Bay Gazette.....	2 60
Grant County News.....	2 60
Hayward Republican	2 60
Highland Press	2 60

General Fund Disbursements, 1909.

Home News	2 60
Hancock News	2 60
Holcombe Journal	2 60
Horicon Reporter	2 60
Iron County Citizen	2 60
Iron River Pioneer	2 60
Janesville Gazette	2 60
Jefferson County Union	2 60
Kenosha News	2 60
Kaukauna Times	2 60
Kilbourn Weekly Events	2 60
Lodi Enterprise	2 60
Ladysmith News Budget	2 60
Lake Geneva News	2 60
La Crosse Tribune	2 60
Lancaster Teller	2 60
Madison Democrat	3 90
Maiden Rock Press	2 60
Milton Junction Telephone	2 60
Mukwonago Chief	2 60
Milwaukee Free Press	19 50
Menasha Record	2 60
Marshfield News	2 60
Manawa Advocate	2 60
Mineral Point Tribune	2 60
Monroe Times	2 60
Merrill News	2 60
Medford Star News	2 60
Northern Wisconsin Advertiser	1 90
New London Republican	2 60
New North	2 60
Osceola Sun	2 60
Oshkosh Northwestern	2 60
Prentice News	2 60
Prairie du Chien Union	2 60
Phillips Bee	2 60
Republican and Press	2 60
Register and Friend	2 60
Racine Times	2 60
Ripon Press	2 60
River Falls Times	2 60
Republican Observer	2 60
Sun Republic	1 90
St. Croix Observer	2 60
Sheboygan Times	2 60
Sparta Advertiser	2 60
Southwest Wisconsin	2 60
Tomah Journal	2 60
Tomahawk Leader	2 60
Two Rivers Reporter	2 60
Vernon County Censor	2 60
Wisconsin Leader	2 60
Whitewater Gazette	2 60
Waupaca Republican	2 60
Weyauwega Chronicle	2 60

General Fund Disbursements, 1909.

Wild Rose Times	1 45
Winneconne Local	2 60
Wausau Record Herald.....	2 60
West Bend News	2 60
Waterloo Democrat	2 60
Waukesha Freeman	2 60
Washburn County Register	2 60
Washburn News & Itemizer.....	2 60
Wittenberg Enterprise	1 50
	\$45,643 19

TREASURY DEPARTMENT.

Dahl, A. H., treasurer.....	\$5,000 00
Johnson, Henry, assistant treasurer.....	2,500 00
Pugh, Arthur, bookkeeper	1,800 00
Taeuber, O. J., bookkeeper	1,760 00
Leigh, I. P., general clerk.....	1,600 00
Wilcox, Chester, general clerk.....	1,600 00
Rupp, L. P., warrant clerk.....	1,400 00
Dahl, Elenora, stenographer.....	1,000 00
Roehl, J. O., nightwatch.....	744 00
American Express Co., expressage.....	9 93
United States Express Co., expressage.....	2 75
Madison Postoffice, postage	749 20
Democrat Printing Co., printing.....	438 04
State Journal Printing Co., advertising.....	10 45
Western Union Telegraph Co., messages.....	70
Wisconsin Telephone Co., messages.....	48 60
Tapping & Riedburg, premium on bond.....	690 00
Dahl, A. H., stamps and exchange.....	141 09
	\$19,494 76

ATTORNEY GENERAL.

Gilbert, F. L., attorney general, sal. and exp.....	\$4,119 53
Jackson, Russell, deputy attorney general, sal. and exp...	3,616 75
Titus, A. C., 1st asst. attorney general, sal. and exp...	3,388 86
Tucker, F. T., 2nd. asst. attorney general, sal. and exp..	2,638 36
Messerschmidt, J. E., 3rd asst. attorney general, sal. and exp.	2,042 01
Pond, L. T., clerk and stenographer.....	632 31
Schuckhart, E. M., stenographer.....	900 00
Clemons, F. G., stenographer.....	900 00
Billington, K. A., stenographer.....	425 92
Fairchild, E. T., special counsel.....	600 78
American Express Co., expressage.....	135 66
United States Express Co., expressage.....	33 24
Madison Postoffice, postage.....	286 80
Democrat Printing Co., printing.....	1,322 01
Western Union Telegraph Co., messages.....	13 30
Postal Telegraph Cable Co., messages.....	2 47
Wisconsin Telephone Co., messages.....	66 95

General Fund Disbursements, 1909.

West Publishing Co., books.....	61 50
Flood, T. H., & Co., books.....	25 40
Dickey, J. R., supplement.....	7 50
Boyle, J. T., costs.....	55 30
Rogers, C. B., certified copy.....	1 00
Dane Abstract of Title Co., abstract.....	3 25
Orvis, W. H., annotations.....	2 00
Shepard, Frank, Co., citations.....	9 00
Callaghan & Co., books.....	45 00
Kellogg, Clarence, fees.....	18 50
Frank, H. E., fees.....	3 05
Larson, L. O., fees.....	18 97
Goodwin & McDermott, services.....	44 75
Cords, F. W., fees.....	13 40
Kellogg, Karl, services.....	46 78
Walsh, C., services.....	7 00
Sullivan, Daniel, services.....	44 00
Benishek, John, services.....	24 00
Boughton, Harrison, services.....	13 00
Anderson, A. N., services.....	28 00
Curtiss, Laverne, services.....	33 78
Nader, John, engineer, services and expenses.....	587 38
Truax, Wm., services.....	23 45
Kittleson, I. E., services.....	10 90
Chamberlain, Grant, services.....	35 50
Powers, W. W., services.....	3 00
Shaw, Henry, services.....	10 00
Hemming, Oscar, services.....	30 00
Rosenheimer, Selma, services.....	10 50
Scullin, James, services.....	75 25
Rockwell, C. A., services.....	241 15
Brewer, Dwight, services.....	21 00
Butler, Wm., fees.....	32 00
Busch, E. C., services.....	90
Foster, G. C., services.....	5 00
Neander, V. T., services.....	45 00
Flanagan, J. C., fees.....	25
DePodesta, V. E., fees.....	3 00
Allen, A. B., services.....	18 50
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	\$22,783 51

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. P., superintendent, sal. and exp.....	\$5,393 33
Borden, J. B., assistant superintendent, sal. and exp....	2,590 33
Harper, C. L., chief clerk, sal. and exp.....	2,341 79
Rice, O. S., library clerk, sal. and exp.....	1,490 84
Merrick, Winona, index and filing clerk.....	1,200 00
Messerschmidt, M. A., stenographer.....	720 00
Casey, D. E., stenographer.....	720 00
Parsons, Claire, stenographer.....	535 60
West, Bertha, stenographer.....	172 28
Terry, H. L., high school inspector, sal. and exp.....	3,231 41
Wood, L. W., rural school inspector, sal. and exp.....	1,751 90

General Fund Disbursements, 1909.

Larson, W. E., rural school inspector, sal. and exp.....	1,484 05
Hunt, W. H., state school inspector, sal. and exp.....	2,841 69
Drewry, G. H., state school inspector, sal. and exp.....	2,805 69
Winnie, A. J., deaf school inspector, sal. and exp.....	1,805 16
American Express Co., expressage.....	397 88
United States Express Co., expressage.....	473 96
Wells, Fargo & Co., expressage.....	8 69
Madison Postoffice, postage.....	2,166 00
Democrat Printing Co., printing.....	5,580 47
Western Union Telegraph Co., messages.....	13 67
Postal Telegraph Cable Co., messages.....	8 53
Wisconsin Telephone Co., messages.....	123 75
Dane County Telephone Co., messages.....	1 05
C., M. & St. P. Ry. Co., freight.....	6 25
C. & N. W. Ry. Co., freight.....	15 42
Jarvis, C. W., drayage.....	24 25
Madison Engraving Co., cuts.....	24 61
Talbot, H. S., & Co., cuts.....	5 80
Schaum Engraving & Printing Co., cuts.....	40 17
Milwaukee Lithographing Co., covers.....	320 00
American Colortype Co., prints.....	700 00
McClurg, A. C., & Co., books.....	89 09
Sawyer, W. E., book.....	2 90
Shinner, G., book.....	72
A. L. A. Publishing Board, book.....	1 00
Wisconsin Journal of Education, books.....	1 26
Merriam, G. & C., Co., dictionaries.....	3,288 00
Ridgway, Isaac, photographs.....	1 50
Publisher's Weekly, subscription.....	1 50
Funk & Wagnalls, subscription.....	3 00
Parker Educational Co., subscriptions.....	46 55
Dow, Lelia, cover design.....	30 00
Dudley, W. H., supplies.....	1 82
Gallagher, W. R., drayage.....	4 87
Mitchell, I. N., services.....	7 20
State Insurance Fund, premiums.....	2 16
Christiansen, P. M., chap. 425, laws 1907.....	205 00
Knapp & West, chap. 425, laws 1907.....	170 00
Chandler & Park, chap. 425, laws 1907.....	20 00
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	\$42,876 14

INSURANCE DEPARTMENT.

Beedle, G. E., commissioner.....	\$4,000 00
Waite, M. W., deputy commissioner.....	900 00
Ekern, H. L., deputy commissioner.....	889 10
Shepard, Eugene, chief clerk.....	1,400 34
Anderson, L. A., actuary.....	2,483 55
Gurnee, P. D., assistant actuary.....	1,500 00
Ketcham, E. A., examiner.....	1,400 04
Bryant, Frank, license clerk.....	1,200 00
Montieth, Mrs. M., filing clerk.....	1,200 00
Glenz, Wm., clerk.....	1,200 00
Frey, N. J., clerk.....	1,200 00

General Fund Disbursements, 1909.

Hillyer, R. H., stenographer.....	632 14
Yaeger, R. M., stenographer.....	42 85
Larson, L. P., stenographer.....	500 00
American Express Co., expressage.....	792 09
United States Express Co., expressage.....	1,125 22
Wells, Fargo & Co., expressage.....	3 19
Madison Postoffice, postage.....	291 40
Democrat Printing Co., printing.....	7,430 72
Western Union Telegraph Co., messages.....	7 84
Postal Telegraph Cable Co., messages.....	7 62
Wisconsin Telephone Co., messages.....	80 30
Madison Engraving Co., cuts.....	40
State Journal Printing Co., advertising.....	201 80
Milwaukee Free Press, advertising.....	200 00
National Surety Co., premium on bond.....	200 00
	\$28,888 30

RAILROAD COMMISSION OF WISCONSIN.

Erickson, Halford, commissioner, sal. and exp.....	\$5,274 92
Meyer, B. H., commissioner, sal. and exp.....	5,182 83
Roemer, J. H., commissioner, sal. and exp.....	5,275 24
Winterbotham, J. M., secretary, sal. and exp.....	2,586 42
Walker, S. T., assistant secretary, sal. and exp.....	1,804 15
Adams, R. V., assistant rate clerk.....	1,200 00
Clark, E. E., stenographer.....	27 37
Coleman, Pierce, messenger.....	90 00
Daumling, W. C., stenographer, sal. and exp.....	1,532 02
Dineen, W. M., clerk.....	379 66
Emerson, A. E., clerk.....	1,045 15
Friedland, H. M., clerk.....	138 98
Glover, L. E., stenographer.....	300 00
Gallagher, C. M., stenographer.....	20 93
Hogan, J. F., rate clerk, salary and exp.....	1,525 56
Hartley, C. J., stenographer, sal. and exp.....	622 61
Hoyt, R. M., stenographer, sal. and exp.....	991 95
Hitchcock, M. P., stenographer.....	360 00
Hagenah, W. J., expert, sal. and exp.....	52 55
Hughes, A. J., stenographer.....	306 91
Kinne, W. S., expert, sal. and exp.....	55 56
Knoff, R. E., clerk.....	800 00
Kenaga, W. B., stenographer.....	375 00
McCormick, F. T., stenographer, sal. and exp.....	1,555 51
Moore, R. S., clerk.....	870 00
Moritz, B. D., stenographer.....	450 00
Moore, A. L., clerk.....	25 00
Pott, A. W., clerk.....	1,200 00
Parker, E. E., expert, sal. and exp.....	16 71
Pickering, H. G., stenographer.....	95 75
Schram, P. H., clerk, sal. and exp.....	1,376 80
Schriber, C. E., statistician.....	1,681 12
Shanks, M. E., stenographer.....	292 50
Timm, W. H., clerk.....	66 13
Usher, J. E., stenographer.....	200 00
Yager, R. M., stenographer.....	283 85

General Fund Disbursements, 1909.

Engineers, Inspectors and Assistants:	
Bennett, W. B.....	\$876 28
Carson, W. A.....	564 31
Curtis, N. P.....	240 01
De Boos, F. A.....	439 65
Feustel, R. M.....	536 02
Freeman, W. J.....	200 52
Gross, G. L.....	523 47
Gates, H. B.....	200 00
Harris, R. W.....	1,372 82
Hanson, F. H.....	166 13
Hatch, S. R.....	638 37
Jerrard, L. P.....	520 63
Johns, E. F.....	2 67
Johnson, H. G.....	32 66
Kehr, F. C.....	206 62
Kerr, W. D.....	6 20
Larson, C. M.....	594 91
Lautz, G. H.....	680 93
Mack, J. G. D.....	499 84
Miller, W. E.....	388 80
Nutting, H. G. D.....	126 82
Pence, W. D.....	1,168 63
Rykert, H. S.....	386 13
Sloan, W. F.....	202 08
Thorkelson, H. J.....	467 86
Vosskuehler, J. H.....	236 70
Van Zandt, J. G.....	933 13
Woods, C. R.....	58 66
Barlow, P. B., fees.....	8 50
Bunce, G. L., fees.....	19 34
Bradley, H. E., fees.....	16 04
Brown, H. H., services.....	4 00
Brill, C. E., fees.....	9 74
Davis, A. P., fees.....	13 13
Frederickson, E. A., fees.....	1 50
Koch, John, fees.....	7 98
Kemp, J. A., fees.....	19 06
Lamb, J. J., fees.....	8 22
McLaughlin, J. W., fees.....	9 62
Poetsch, O. F., fees.....	7 98
Steele, C. J., fees.....	8 33
Engineering News Pub. Co., subscription.....	5 00
Gilman, S. W., services.....	27 39
Grace & Hudnal, services.....	175 20
Moseley, J. E., supplies.....	5 25
Milwaukee Lithographing Co., maps.....	5,544 32
Pierce, E. B., books.....	6 00
Streissguth-Petran Engraving Co., cuts.....	7 62
American Express Co., expressage.....	284 57
United States Express Co., expressage.....	282 32
Wells, Fargo & Co., expressage.....	4 33
Madison Post Office, box rent.....	10 00
Democrat Printing Co., printing.....	8,634 61
Western Union Telegraph Co., messages.....	31 42

General Fund Disbursements, 1909.

Postal Telegraph Cable Co., messages.....	9 47
Wisconsin Telephone Co., messages.....	153 85
Dane County Telephone Co., messages.....	1 30
Public Utilities, Chapter 499, Laws of 1907:	
Anderson, H. S., services.....	5 94
Burgess, C. F., expert.....	1,530 52
Bowles, J. T. B., expert.....	91 72
Blanchard, G. W., clerk.....	120 80
Breitkreutz, I. M., stenographer.....	480 00
Bowen, Frank, fees.....	6 22
Cadby, J. N., assistant.....	1,796 03
Carson, W. A., assistant.....	572 95
Cooper, John, fees.....	5 94
Coleman, Pierce, messenger.....	4 60
Clark, E. E., stenographer.....	400 00
Dane County Telephone Co., messages.....	25
Davis, A. P., fees.....	12 81
De Boos, F. A., computer.....	125 52
Daumling, W. C., stenographer.....	21 08
Dickerman, J. C., inspector.....	7 50
Feustel, R. M., assistant.....	513 23
Freeman, W. J., assistant.....	938 94
Fogo, Harvey, fees.....	6 22
Friedland, H., clerk.....	80 01
Giese, H. L., clerk.....	400 00
Gruhl, E. F., clerk.....	1,180 83
Gillingham, G. W., fees.....	6 22
Gross, G. L., assistant.....	4 35
Gilman, S. W., services.....	40 00
Gallagher, Cora, clerk.....	130 84
Hagenah, W. J., expert.....	2,120 15
Huddle, W. J., inspector.....	2,097 16
Hatch, S. R., assistant.....	701 48
Hanson, F. H., assistant.....	343 26
Hendricks, L. C., fees.....	6 22
Harris, R. W., inspector.....	262 23
Hughes, A. J., stenographer.....	215 00
Jackson, D. C., & W. B., services.....	180 58
Johns, E. F., assistant.....	142 35
Kerr, W. D., special agent.....	1,225 87
Kehr, F. C., assistant.....	786 63
Kenaga, W. B., stenographer.....	15 98
Kowalke, O. L., assistant.....	219 00
Lautz, G. H., computer.....	213 77
Larson, C. M., assistant.....	64 37
Lathrop, L. H., assistant.....	853 72
Moss, L. M., assistant.....	588 28
Mack, J. G. D., chief inspector.....	703 29
Miller, W. E., engineer.....	1,303 09
Muehl, W. R., assistant.....	17 88
Nutting, H. G. D., assistant.....	555 22
Newton, F. A., clerk.....	413 30
Pence, W. D., engineer.....	138 88

General Fund Disbursements, 1909.

Peckham, Matt, fees.....	6 22
Pier, Kieth, fees.....	6 22
Rose, W. B., fees.....	12 14
Russell, H. L., services.....	28 55
Ross, E. G., fees.....	22 84
Smethurst, Joseph, clerk.....	1,200 00
Sloan, W. F., inspector.....	1,731 57
Strait, E. N., assistant.....	1,443 31
Schram, P. H., clerk.....	66 03
Storck, Cora, services.....	28 20
Shanks, M. E., stenographer.....	32 50
Sasman, E. F., clerk.....	300 00
Thickens, J. H., assistant.....	1,047 01
Thorsen, A. E., services.....	40 25
Thorkelson, H. J., inspector.....	164 28
Timm, W. H., clerk.....	304 01
Vosskuehler, J. H., assistant.....	168 86
Western Union Telegraph Co., messages.....	25
Wisconsin Telephone Co., messages.....	79 60
Walker, S. T., assistant secretary.....	24 13
Winterbotham, J. M., secretary.....	13 30
Woy, F. P., inspector.....	247 49
Woods, C. R., assistant.....	23 23

\$94,887 53

TAX COMMISSION.

Gilson, N. S., commissioner, sal. and exp.....	\$5,093 52
Curtis, George, Jr., commissioner, sal. and exp.....	5,076 31
Haugen, N. P., commissioner, sal. and exp.....	5,129 84
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, sal. and exp.....	1,091 32
Coleman, Pierce, messenger.....	94 60
Carney, J. M., services.....	24 00
Dwinnell, Ida, stenographer.....	720 00
Dillman, Elsie, clerk.....	630 00
Friedland, H. M., clerk.....	139 01
Hitchcock, M. P., stenographer.....	360 00
Higbee, Hazel, clerk.....	211 48
Luft, Katherine, clerk.....	467 09
Livingston, Ellen, services.....	2 00
Moritz, B. D., stenographer and clerk.....	450 00
McGill, W. F., services.....	88 78
Oakey, W. E., services.....	3 00
Stevens, C. I., services.....	2 00
Trainor, Kate, clerk.....	100 00
Tormey, Regina, clerk.....	15 00
American Express Co., expressage.....	187 92
United States Express Co., expressage.....	111 97
Wells, Fargo & Co., expressage.....	20 61
Democrat Printing Co., printing.....	2,387 37
Democrat Printing Co., supplies.....	1 50

General Fund Disbursements, 1909.

Madison Post Office, postage and box rent.....	581 00
Postal Telegraph Co., messages.....	73
Western Union Telegraph Co., messages.....	5 04
Wisconsin Telephone Co., messages.....	27 90
Dane County Telephone Co., messages.....	85
Brown, B. F., books.....	2 50
Dana, Wm. B., Co., subscription.....	15 00
Dow, Jones & Co., subscription.....	12 00
Dispatch Printing Co., subscription.....	4 00
Dickey, J. R., book.....	6 00
Dietzgen, Eugene Co., subscription.....	1 87
Ellis, G. H. & Co., subscription.....	3 00
Moody Manual Co., book.....	20 00
Milwaukee Free Press Co., subscription.....	5 00
Milwaukee Sentinel Co., subscription.....	5 00
Marquis, A. N., & Co., subscription.....	4 00
Moody's Magazine, subscription.....	3 00
McVey, F. L., Sec., subscription.....	40 00
Niedecken, H., Co., supplies.....	7 80
Poors Railway Manual Co., subscription.....	25 00
Railroad Gazette, book.....	6 00
Tribune Association, subscription.....	25
Technical Publishing Co., subscription.....	1 25
University of Chicago Press, book.....	2 70
West Publishing Co., books.....	22 00
 Special Agents and Assistants:	
Bennett, W. B.....	861 09
Blanchard, G. W.....	311 15
Carson, W. A.....	109 05
Curtis, N. P.....	231 76
Crocker, F. A.....	1,754 98
Curtis, J. H.....	380 56
Cowles, H. V.....	1,345 93
De Boos, F. A.....	424 05
Feustel, R. M.....	446 83
Freeman, W. J.....	217 19
Gross, G. L.....	523 46
Gates, H. B.....	204 36
Gallagher, J. T.....	471 88
Harris, R. W.....	621 41
Hanson, F. H.....	157 98
Hatch, S. R.....	155 46
James, A. E.....	1,746 50
Jerrard, L. P.....	520 62
Johns, E. F.....	2 66
Johnson, H. B.....	32 66
Karges, R. A.....	169 04
Kehr, F. C.....	206 60
Larson, C. M.....	576 31
Lautz, G. H.....	12 50
Mack, J. G. D.....	495 02
Miller, W. E.....	353 14
Nutting, H. G. D.....	126 81

General Fund Disbursements, 1909.

Noland, H. T.....	1,592 17
Pence, W. D.....	1,035 55
Pengra, M. H.....	108 97
Reynolds, P. N.....	1,719 43
Spencer, F. W.....	814 48
Shanks, Myrtle.....	455 00
Sloan, W. F.....	192 73
Thorkelson, H. T.....	467 88
Vosskuehler, J. H.....	236 72
Van Zandt, J. G.....	180 65
Woods, C. R.....	58 07
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	\$46,929 92

LAND COMMISSIONERS' DEPARTMENT.

Castle, B. J., chief clerk, sal. and exp.....	\$175 00
Bennett, W. H., assistant chief clerk.....	1,600 90
Lampert, M., general clerk.....	1,400 00
Baldwin, Winnifred, clerk and stenographer.....	135 00
Underhill, Myrtle, clerk and stenographer.....	225 00
United States Express Co., expressage.....	55
Wells, Fargo & Co., expressage.....	40
Madison Post Office, postage.....	92 00
Democrat Printing Co., printing.....	945 66
Wisconsin Telephone Co., messages.....	30
Dane County Telephone Co., messages.....	15
Braniff, E. A., services.....	558 60
Johnson, H. A., services.....	35 40
Shelp, T. H., services.....	43 46
Pritchard, E. D., services.....	12 61
Harrison, R. S., expenses.....	13 51
Ladysmith News Budget, advertising.....	14 10
Register Publishing Co., advertising.....	4 70
Shell Lake Watchman, advertising.....	4 70
Vilas County News, advertising.....	4 70
Burnett County Sentinel, advertising.....	18 80
Prentice News, advertising.....	9 40
Blair Press, advertising.....	9 40
St. Croix Observer, advertising.....	9 40
DePere News, advertising.....	9 40
Wisconsin State Register, advertising.....	9 40
Baraboo News, advertising.....	9 40
Ellsworth Record, advertising.....	9 40
State Journal Printing Co., advertising.....	9 40
Eagle Printing Co., advertising.....	9 40
Superior Telegram, advertising.....	9 40
Vernon County Censor, advertising.....	9 40
Badger State Banner, advertising.....	9 40
Phillips Bee, advertising.....	9 40
Barron County Abstract Co., abstract.....	2 25
Myhrie, Nels, abstract.....	3 50
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	\$5,412 59

General Fund Disbursements, 1909.

BANKING DEPARTMENT.

Bergh, M. C., commissioner, sal. and exp.....	\$3,286 08
Richards, W. H., deputy commissioner, sal. and exp.....	2,985 88
Hagan, M. C., examiner, sal. and exp.....	2,630 47
Herreid, Thomas, examiner, sal. and exp.....	2,584 98
Brown, C. L., examiner, sal. and exp.....	2,702 40
Emerson, A. R., examiner, sal. and exp.....	2,005 97
Pond, A. C., chief clerk.....	750 00
Davidson, I. J., clerk and stenographer.....	1,200 00
American Express Co., expressage.....	3 50
United States Express Co., expressage.....	1 58
Madison Post Office, postage.....	804 44
Democrat Printing Co., printing.....	1,275 00
Western Union Telegraph Co., messages.....	6 94
Postal Telegraph Cable Co., messages.....	35
Wisconsin Telephone Co., messages.....	41 95
Dane County Telephone Co., messages.....	1 50
	\$20,281 04

BUREAU OF LABOR STATISTICS.

Beck, J. D., commissioner, sal. and exp.....	\$2,679 76
Lorenz, M. O., deputy commissioner, sal. and exp....	1,660 90
Beck, Rena, clerk.....	840 00
Bloom, J. R., assistant factory inspector, sal. and exp..	1,517 43
Bahr, W. A., supt. Milwaukee free employment bureau, sal. and exp.....	1,233 92
Bullock, W. L., clerk.....	30 00
Boehmer, Ida, extra clerk.....	45 00
Barrett, L. A., clerk.....	291 66
Carroll, Mayme, clerk.....	59 17
Coleman, M. K., clerk.....	65 84
Curtin, J. H., clerk.....	825 00
Davidson, Hannah, stenographer.....	840 00
Evans, D. D., assistant factory inspector, sal. and exp..	1,569 56
Godfroy, A. S., clerk.....	5 00
Hewitt, M. A., clerk.....	112 50
Hughson, Alice, clerk.....	24 00
Kaems, A. L., assistant factory inspector, sal. and exp..	1,627 72
Kremer, C. J., bakery inspector, sal. and exp.....	1,602 56
Krueger, A. H., clerk.....	66 64
Lehnhoff, August, asst. factory inspector, sal. and exp..	1,354 15
Lockney, I. L., asst. factory inspector, sal. and exp....	1,356 50
Lyons, Florence, clerk.....	67 50
Lorigan, Anna, clerk.....	66 64
Lescoghier, D. D., special agent.....	500 00
Mills, L. W., clerk.....	184 00
McMullen, T. A., supt. La Crosse free empl. bureau....	1,200 00
Norris, J. A., asst. factory inspector, sal. and exp.....	1,326 08
Osgood, Irene, extra clerk.....	667 00
Pietzsch, W. O., chief clerk.....	1,400 00
Peterson, H. P., asst. factory inspector, sal. and exp....	1,787 35
Porter, C. S., asst. factory inspector, sal. and exp.....	1,644 28

General Fund Disbursements, 1909.

Perdue, R. M., asst. factory inspector, sal. and exp....	1,397 48
Penn, G. F., supt. Superior free employment bureau....	1,200 09
Purdy, W. R., clerk.....	91 00
Straub, Wm., asst. factory inspector, sal. and exp.....	1,346 93
Schreiber, Henry, supt. Oshkosh free empl. bureau....	1,200 00
Sutherland, Sarah, clerk.....	65 00
Showalter, Winnifred, clerk.....	35 00
Tretow, A. C., stenographer and clerk.....	488 72
Tompkins, Mabel, clerk.....	24 00
Vallier, J. E., factory inspector, sal. and exp.....	1,632 81
Vogt, Leon, clerk and stenographer.....	334 37
Walby, T. A., asst. factory inspector, sal. and exp.....	1,769 68
Webster, L. R., clerk.....	66 67
Wescott, Johanna, extra clerk.....	45 00
American Assn. for Labor Legislation, book.....	5 00
Blinkinstine, S. E., rent.....	720 00
Clark Engraving Co., cuts.....	3 38
C. & N. W. Ry. Co., freight.....	8 56
C. M. & St. P. Ry. Co., freight.....	10 59
Johnson, W. L. A., books.....	10 90
Keilty, Thos., books.....	18 00
Krebal, B. B., services.....	18 00
Martin, Anna, services.....	120 00
McGraw Pub. Co., subscription.....	2 00
Madison Engraving Co., cuts.....	6 74
Moseley, J. E., books.....	5 60
Streissguth-Petran Engraving Co., cuts.....	176 07
Stechert, G. F., & Co., books.....	4 45
Tolman, W. H., drayage.....	2 75
University of Chicago Press, books.....	2 19
Wright Directory Co., directory.....	6 00
American Express Co., expressage.....	90 50
United States Express Co., expressage.....	94 11
Wells, Fargo & Co., expressage.....	5 67
Madison Post Office, postage.....	929 36
Democrat Printing Co., printing.....	1,916 88
Western Union Telegraph Co., messages.....	2 07
Wisconsin Telephone Co., messages.....	173 57
Postal Telegraph Cable Co., messages.....	46
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	\$40,678 77

BLUE BOOK.

Wescott, Joanna, clerk.....	\$90 00
Boehmer, Ida, clerk.....	90 00
Bresee, Emily, clerk.....	45 00
Lorigan, Anna, clerk.....	45 00
Stehani, Florence, clerk.....	30 00
Wold, Anna, clerk.....	17 40
Stevenson, Harriett, clerk.....	2 90
Purdy, H. C., clerk.....	300 00
Streissguth Petran Eng. Co., cuts.....	323 95

\$944 25

General Fund Disbursements, 1909.

DAIRY AND FOOD COMMISSIONER.

Emery, J. Q., commissioner, sal. and exp.....	\$2,717 15
Baer, U. S., 1st asst. commissioner, sal. and exp.....	2,435 12
Larson, H. C., 2nd. asst. commissioner, sal. and exp....	2,534 52
Fischer, Richard, chemist, sal. and exp.....	2,014 42
Klueter, Harry, asst. chemist, sal. and exp.....	1,320 26
Downing, F. P., asst. chemist.....	600 00
Kundert, A. E., asst. chemist, sal. and exp.....	1,634 06
Buzzell, F. M., chief food inspector, sal. and exp.....	1,761 92
Carswell, F. E., cheese factory inspector, sal. and exp..	1,903 98
Aderhold, E. L., cheese factory inspector, sal. and exp..	2,089 65
Cannon, J. D., cheese factory inspector, sal. and exp....	1,970 66
Marty, Fred, cheese factory inspector, sal. and exp....	1,877 37
Cornelinson, Thos., creamery inspector, sal. and exp....	231 24
Larson, P. A., creamery inspector, sal. and exp.....	2,109 27
Dufner, S. J., creamery inspector, sal. and exp.....	1,859 69
Van Duser, Jas., creamery inspector, sal. and exp.....	1,867 32
Voigt, W. A., creamery inspector, sal. and exp.....	1,426 95
Guse, P. W., inspector, sal. and exp.....	37 55
Linzmeyer, J. B., inspector, sal. and exp.....	77 28
Scott, W. F., inspector, sal. and exp.....	1,509 28
Southard, R. B., inspector, sal. and exp.....	1,826 49
Norton, F. Q., secretary.....	1,200 00
Thomas, E. D., stenographer.....	900 00
Olin, J. M., special counsel.....	1,473 19
Jenks, Aldro, special counsel.....	110 53
Gettle, L. E., special counsel.....	182 69
American Express Co., expressage.....	32 68
United States Express Co., expressage.....	25 34
Wells, Fargo & Co., expressage.....	1 70
Madison Post Office, postage.....	1,886 21
Democrat Printing Co., printing.....	1,516 43
Western Union Telegraph Co., messages.....	34 31
Postal Telegraph Cable Co., messages.....	25
Wisconsin Telephone Co., messages.....	85 45
Dane County Telephone Co., messages.....	20
C. & N. W. Ry. Co., freight.....	25
C. & N. W. Ry. Co., freight.....	4 77
Illinois Central Ry. Co., freight.....	94
Jarvis, C. W., drayage.....	23 50
Wisconsin Dairy Supply Co., supplies.....	41 85
Burrows, Geo., & Son, supplies.....	114 40
Spiegel, A., & Co., supplies.....	36 00
Schwaab Stamp & Seal Co., supplies.....	4 67
Torsion Balance Co., supplies.....	15 00
Menges Pharmacies, supplies.....	47 60
Eimer & Amend, supplies.....	424 57
Hinricks Dry Goods Co., supplies.....	5 01
Conklin & Sons, ice.....	40 00
Baker, J. T., Chemical Co., supplies.....	117 32
Sargent, E. H., & Co., supplies.....	112 73
Moseley, J. E., supplies.....	1 00
Wolf, Kubly & Hirsig, supplies.....	2 00
State Insurance Fund, premiums.....	6 62

\$42,251 39

General Fund Disbursements, 1909.

SUPREME COURT.

Winslow, J. B., chief justice.....	\$6,000 00
Dodge, J. E., justice.....	6 000 00
Kerwin, J. C., justice.....	6,000 00
Marshall, R. D., justice.....	6,000 00
Siebecker, R. G., justice.....	6,000 00
Timlin, W. H., justice.....	6,000 00
Barnes, John, justice.....	6,000 00
Bashford, R. M., justice.....	544 50
Kellogg, Clarence, clerk, fees.....	722 75
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., asst. reporter.....	2,000 00
Coleman, Thos., janitor.....	840 00
Beyler, C. H., court crier, fees and sal.....	1,052 00
McLeod, A. A., stenographer.....	1,200 00
Hughes, A. J., stenographer.....	100 00
Winslow, Horatio, stenographer.....	300 00
Kershaw, Kate, stenographer.....	1,200 00
Liess, Hilbert, stenographer.....	1,200 00
Law, E. M., stenographer.....	1,200 00
Nelson, T. P., stenographer.....	1,200 00
Usher, J. E., stenographer.....	1,000 00
Winslow, Clorinda, stenographer.....	900 00
Lamb, C. F., indexing.....	875 00
Madison Post Office, postage.....	262 48
Democrat Printing Co., printing.....	525 95
Western Union Telegraph Co., messages.....	12 00
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	\$61,134 68

STATE LIBRARY.

Glasier, G. G., librarian, sal. and exp.....	\$2,551 90
Orvis, W. H., asst. librarian.....	1,800 00
Imhoff, Harriet, indexer.....	1,020 00
Langdon, Vera, stenographer.....	420 00
Van Wagenen, J. H., janitor.....	840 00
American Express Co., expressage.....	97 77
United States Express Co., expressage.....	29 05
Wells, Fargo & Co., expressage.....	16
Madison Postoffice, postage.....	49 00
Democrat Printing Co., printing.....	480 50
C. & N. W. Ry. Co., freight.....	6 15
Jarvis, C. W., drayage.....	4 25
Boston Book Co., books.....	80 00
Callaghan & Co., books.....	2,071 01
Carswell & Co., books.....	948 17
Shepard, Frank, & Co., books.....	110 50
Statute Law Book Co., books.....	1 36
Darvill, F. T., books.....	33 00
Dickey, J. R., books.....	10 50
MacArthur Co., books.....	13 50
Stevens & Haynes, books.....	11 09
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	\$10,577 91

General Fund Disbursements, 1909.

CIRCUIT COURTS.

Judges:

Belden, E. B., 1st circuit.....	\$5,000 00
Tarrant, W. D., 2nd circuit.....	5,000 00
Halsey, L. W., 2nd circuit.....	5,000 00
Ludwig, J. C., 2nd circuit.....	5,000 00
Williams, O. T., 2nd circuit.....	4,400 00
Turner, W. J., 2nd circuit.....	5,000 00
Burnell, G. W., 3rd circuit.....	4,700 00
Kirwan, Michael, 4th circuit.....	2,200 00
Clementson, Geo., 5th circuit.....	5,000 00
Fruit, J. J., 6th circuit.....	5,000 00
Webb, C. M., 7th circuit.....	4,700 00
Helms, E. W., 8th circuit.....	4,700 00
Stevens, E. R., 9th circuit.....	4,700 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.....	5,000 00
Parish, J. K., 15th circuit.....	5,000 00
Silverthorne, W. S., 16th circuit.....	1,100 00
Reid, A. H., 16th circuit.....	3,750 00
O'Neil, James, 17th circuit.....	4,400 00
Fowler, C. A., 18th circuit.....	4,400 00

Reporters:

Welch, C. H., 1st circuit.....	2,200 00
Burke, Richard, 2nd circuit.....	2,200 00
Porter, C. G., 2nd circuit.....	2,400 00
Goodwin, H. D., 2nd circuit.....	2,400 00
Carney, J. M., 2nd circuit.....	2,200 00
Buckley, W. J., 2nd circuit.....	2,200 00
Kimball, W. C., 3rd circuit.....	2,200 00
Bush, H. A., 4th circuit.....	2,200 00
Morse, E. J., 5th circuit.....	2,200 00
Harrison, Alfred, 6th circuit.....	2,400 00
Morse, R. W., 7th circuit.....	2,400 00
Cross, C. A., 8th circuit.....	2,200 00
Smith, E. H., 9th circuit.....	2,400 00
Bradford, F. S., 10th circuit.....	1,200 00
Kreiss, W. H., 10th circuit.....	1,000 00
Hile, J. R., 11th circuit.....	2,400 00
Grant, F. C., 12th circuit.....	2,200 00
Sawyer, J. H., 13th circuit.....	2,200 00
Parkes, J. T., 14th circuit.....	2,400 00
Neander, V. T., 15th circuit.....	2,200 00
Hart, Geo., 16th circuit.....	2,200 00
Calway, F. D., 17th circuit.....	2,200 00
Park, E. S., 18th circuit.....	2,400 00

 \$153,450 00

General Fund Disbursements, 1909.

CIVIL SERVICE COMMISSION.

Cunningham, T. J., commissioner, sal. and exp.....	\$1,454 77
Gaffron, Otto, commissioner, sal. and exp.....	978 99
Buell, C. E., commissioner, sal. and exp.....	869 81
Doty, F. E., secretary, sal. and exp.....	2,609 73
Fawcett, F. L., chief clerk, sal. and exp.....	1,152 18
Fawcett, F. L., local examiner, sal. and exp.....	316 82
Knight, H. S., asst. examiner, sal. and exp.....	1,408 66
Greig, C. B., stenographer.....	840 90
Kelley, Nettie, clerk.....	33 50
Harrison, Edna, clerk.....	55 50
McGuan, Clara, clerk.....	116 50
Stephani, Florence, clerk.....	10 00
Foley, Nell, clerk.....	90 50
Johnson, Arthur, services.....	3 00
Felton, A. C., services.....	60
Dresden, B. M., services.....	7 70
Dresden, Mrs. Nancy, services.....	63 00
Kelley, James, services.....	1 30
Westerfield, Geo., services.....	1 00
Morris, Mr., services.....	1 00
Hurlburt, Mrs. L. W., services.....	25 00
Sundry persons, local examinations.....	1,238 66
Civil Service News, subscription.....	1 00
Doyle, J. T., secy., subscription.....	1 00
Good Government, subscription.....	1 00
State Journal Ptg. Co., advertising.....	6 23
Evening Wisconsin Co., advertising.....	65
Democrat Printing Co., advertising.....	3 15
Milwaukee Sentinel, advertising.....	2 94
Oshkosh Northwestern, advertising.....	2 40
Milwaukee Journal Co., advertising.....	1 05
Milwaukee Free Press, advertising.....	1 80
Superior Telegram, advertising.....	4 32
La Crosse Chronicle, advertising.....	40
Telegram Pub. Co., advertising.....	25
N. Y. State Educational Dept., bulletins.....	1 50
American Express Co., expressage.....	110 54
United States Express Co., expressage.....	39 61
Madison Postoffice, box rent.....	10 00
Democrat Printing Co., printing.....	749 56
Western Union Telegraph Co., messages.....	47 00
Postal Telegraph Co., messages.....	80
Wisconsin Telephone Co., messages.....	89 10
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	\$12,351 82

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	\$3,614 30
Spencer, L. E., expenses.....	78 15
Whyte, W. F., expenses.....	128 61
Hayes, E. S., expenses.....	53 21
Mayer, L. P., expenses.....	85 06

General Fund Disbursements, 1909.

Sutherland, Q. O., expenses.....	62 37
Hutchcroft, L. W., statistician.....	1,800 00
Wolf, May, clerk.....	660 00
Anderson, Alma, clerk.....	600 00
Pfister, Edna, clerk.....	600 00
Vaughan, Lulu, clerk.....	101 56
Warner, Winnie, clerk.....	530 00
Webster, Leona, clerk.....	353 36
Walter, A. A., stenographer.....	780 00
American Express Co., expressage.....	72 43
United States Express Co., expressage.....	67 23
Wells, Fargo & Co., expressage.....	14 66
Madison Postoffice, postage.....	1,773 00
Democrat Printing Co., printing.....	987 64
Western Union Telegraph Co., messages.....	28 55
Wisconsin Telephone Co., messages.....	37 80
Dane County Telephone Co., messages.....	40
Tabulating Machine Co., machine.....	145 52
Burroughs Adding Machine Co., machine.....	212 88
Moseley, J. E., supplies.....	93 93
Capital City Paper Co., supplies.....	40 03
Lea & Febiger, subscription.....	10 50
Richards, B. R., subscription.....	7 00
Journal of the Outdoor Life, subscription.....	1 00
Charities & Commons, subscription.....	3 00
Wiley, John, & Sons, subscription.....	3 00
Appleton, D., & Co., books.....	1 50
Remington Ziegler Press, reprints.....	5 50
Lake Michigan Water Com., report.....	25 00
Haswell Furniture Co., cards.....	156 50
Cantwell Printing Co., cards.....	8 95
Parsons Printing & Sta. Co., stationery.....	4 40
Bible, G. E., drayage.....	30 75
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	\$13,178 29

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Roberts, David, veterinarian, sal. and exp.....	\$1,203 49
Clark, D. B., veterinarian, sal. and exp.....	2,122 66
Clark, D. B., asst. veterinarian, sal. and exp.....	1,571 60
Wolcott, W. A., asst., veterinarian, sal. and exp.....	1,563 18
True, J. M., secretary, sal. and exp.....	264 59
Wylie, Geo., per diem and exp.....	418 40
Fisher, G. U., per diem and exp.....	405 53
McKerrow, Geo., per diem and exp.....	55 05
Ravenel, M. P., per diem and exp.....	42 00

Assisting:

Mount, S. W.....	14 00
Schneckloth, F. A.....	16 50
Pink, J. A.....	77 00
Parker, B. R.....	14 00
Butler, W. J.....	7 00
Hill, G. C.....	23 90

General Fund Disbursements, 1909.

Downing, M. W.....	118 67
Clark, W. G.....	7 00
Wright, L. A.....	36 00
Burnham, F. E.....	14 00
Hartwig, A. H.....	20 50
Smith & Dedman.....	47 06
Wrigglesworth, G. B.....	63 25
Little, G. D.....	49 50
Forge, L. A.....	406 61
Glasgow, J. R.....	14 00
Murphy, D. E.....	14 00
Feustermacher, J. O.,.....	17 00
Pattison, H. D.....	73 40
Dedman, C. A.....	69 58
West, J. P.....	14 00
Johnson, Jos.....	14 00
Streissguth-Petran Eng. Co., cuts.....	10 85
Frederickson, A. D. & J. V., lumber.....	37 50
C., M. & St. P. Ry. Co., freight.....	26 40
American Express Co., expressage.....	20 74
United States Express Co., expressage.....	7 11
Wells, Fargo & Co., expressage.....	30
Democrat Printing Co., printing.....	38 84
Western Union Telegraph Co., messages.....	53 22
Postal Telegraph Cable Co., messages.....	1 94
Wisconsin Telephone Co., messages.....	35 55

\$9,008 93

Diseased Animals Slaughtered:

Anderson, Easton.....	\$93 32	Abrams, Erna.....	30 00
Anderson, A.....	20 44	Anderson, O. S.....	30 00
Anderson, A. D.....	33 00	Bartlett, F. B.....	249 99
Armstrong, E. D.....	23 33	Burnell, Eugene.....	165 55
Aufenson, K.....	22 10	Bentley, B. S.....	38 88
Abraham, A.....	15 10	Berg, O. O.....	20 66
Atwood, R. A.....	70 00	Baker, N. D.....	33 10
Aschauer, Herman.....	30 44	Behnke, Wm.....	31 10
Anding, F. W.....	52 33	Behnke, Fred.....	32 45
Anderson, J. N.....	24 00	Brekke, L. A.....	109 99
Algrin, A. H.....	106 88	Birkett, Thos.....	387 30
Asmus, A. F.....	54 45	Bright, H. A.....	66 67
Ayer, E. E.....	98 33	Bonnett, Benj.....	16 88
Aupperle, Daniel.....	93 33	Berg, A. O.....	26 22
Arnold, Henry.....	565 28	Bladow, Henry.....	14 00
Adams, Byron.....	24 44	Barnett, J. P.....	20 44
Ambrecht, Fred.....	30 66	Barmore, F. J.....	66 66
Anderson, Chris.....	55 10	Bienfang, Chas.....	191 53
Arsand, Gustave.....	30 22	Boland Bros.....	33 33
Allen, C. H.....	66 66	Burrowbridge, Wm.....	26 88
Adams, Bert.....	22 66	Bevanek, Jacob.....	51 10
Anderson, Erick.....	18 88	Binger, Herman.....	64 00
Allis, F. W.....	318 88	Bradley, Wm.....	53 77
Andrus, A. P.....	32 22	Burmeister, Geo.....	26 67
Atwood, Byron.....	21 10	Busse, C. F.....	209 32
Austing Bros.....	31 66	Bell, S. B.....	22 89

General Fund Disbursements, 1909.

Booth, Levi	12 88	Connell, J. A.....	99 78
Beale, J. E.....	85 55	Culver, H. E.....	157 77
Bisler, Anna	16 00	Callender, W. S.....	15 33
Bryant, Lester	29 77	Christofferson, C.....	26 44
Berg, Ole	96 22	Clemons, F. G.....	17 78
Back, Alfons	26 22	Capaul, John	45 10
Brink, Anton	18 00	Corrigan, J. P.....	70 00
Burkhardt, C.	50 00	Conlin, M. H.....	89 10
Braaten, A.	202 22	Coxe, J. C.....	25 10
Burns, Henry	22 22	Conway, Patrick	144 66
Berning, Frank	110 00	Cauley, Wm.	14 66
Brockhaus, Wm.	358 88	Curtiss & Sheen.....	108 88
Biesecker, Ertle	23 33	Chafin, John	783 11
Boursur, John	19 33	Chezik, Geo.	26 66
Burns, Ernest	31 10	Carpenter, C. H.....	30 66
Blanke, F. J.....	28 44	Carlton & Berger.....	153 33
Burgess, E. H.....	60 44	Chapman, W. S.....	54 45
Buss, Chas.	23 33	Collins, Wm.	20 66
Brimmer, Wm.	107 77	Cooper, Earl	25 55
Borchers, H. A.....	59 78	Cramer, Gernard	294 66
Borchers, Wm.	65 78	Clark, R. J.....	27 57
Brassington, W. W.....	28 66	Charron, T. A.....	133 33
Brayman, Mrs. C.....	165 77	Corlett, Daniel	318 88
Baker & Son.....	33 33	Chase, P. F.....	22 88
Bowles, John	19 10	Casebeer, Arthur	26 66
Baird, W. G.....	57 78	Campbell & Schroeder....	133 33
Brach, Gust.	22 88	Clapper, E. B.....	52 66
Burnell, Duke	32 22	Cervený, Matt	29 55
Becker, J. W.....	521 10	Crow, Nick	33 33
Barker, Laurien	10 00	Deppe, Henry	24 45
Bradley, Mrs. C. L.....	815 10	Donner, E. H.....	33 34
Blessinger, Louis	131 78	Durkopp, Geo.	28 22
Brinkhoff, F. W.....	29 33	Dafoe, Wm.	570 75
Balzer, Louis	26 00	Doerfer, Wm.	30 00
Borchardt, Chas.	30 22	Dawson, John	60 00
Brabender, Geo.	79 10	Dake, J. W.....	24 67
Boudink, John	87 96	Dickfuss, R. C.....	14 88
Bernards, Hubert	201 88	Dunlap, W. P.....	78 22
Brockhaus, J. C.....	60 22	Drinkwater, Will	94 22
Brabender, John	85 33	Drinkwater, J. A.....	73 55
Baumgartner, Ed.	85 55	De Pies, John	90 00
Bennett, J. F.....	29 33	Drom, J. B.....	128 46
Bollenbeck, Fred.	66 22	Dreger, Carl	65 33
Baumann, B. J.....	147 10	Doolittle, B. E.....	27 33
Beirne, Geo.	566 66	Dakins, John	20 55
Baumgartner, John	30 00	Doyle, P. E.....	53 33
Christensen, Sam.	26 22	Dick, J. M.....	52 22
Courtney, Walter	17 78	Douck & Gay.....	64 00
Christensen, Anton	113 10	Davis, E. G.....	30 00
Carlson, Anton	31 12	Dudley, W. I.....	52 76
Clark, H. C.....	15 55	Davitz, J. A.....	48 66
Cairns, E. A.....	33 33	Dingeldine, G. C.....	32 22
Cronk, H. M.....	100 66	Dauce, Geo.	28 44
Carncross, J. E.....	33 33	Dodmead, Henry	130 00
Chapman, A. L.....	33 33	Dahn, Chas.	27 10
Bartwill, Ernest	29 78	Dougan, W. J.....	60 54
Bartwill, Geo.	32 00	Dousing, Fred.	66 66

General Fund Disbursements, 1909.

Dhooge, F. S.....	95 55	Grapengeiser, Chas.	33 33
Dorn, Wm.	21 77	Gugel, Wm.	874 22
Downing, M. W.	32 88	Golingeske, Louis	17 33
David, Albert	31 77	Gorry, J. N.....	25 10
Dearth, J. A.	53 10	Gygax, Otto	31 33
Erickson, O. C.....	70 00	Griesall, Christian	66 67
Engesether, E. J.....	26 00	Gardner, A. J.....	873 10
Endman, F.	18 22	Gygax, Fred	50 66
Eichart, Mrs. Wm.....	20 00	Gates, D. F.	26 66
Eighmy, Eugene	20 44	Gundrum, J. F.....	236 88
Eckstein, Frank	27 55	Gray, Louis	127 33
Edwin, Lawrence	171 77	Grady, Wm.	280 45
Endres, Matt	15 11	Gauger, Edw.	20 66
Elger, T.	24 44	Graser, Adam	300 44
Eaton, G. R.....	16 00	Gibbons, Allen	76 88
Eiden, N. J.....	33 33	Godfrey, Wm.	51 98
Ellison, Fred	385 55	Gillis, A.	23 33
Elvighy & Havey.....	25 55	Gibman, L.	95 10
Elvehjem, O. J.....	28 22	Griswold, J. A.....	28 44
Eastman, Otto	30 55	Grabbert, Rudolph	156 66
Ewer, H. D.	287 30	Green, R. C.	226 66
Ellingson, Henry	46 00	Galbach, W. L.....	24 44
Erickson, Anton	66 66	Gallegar, Thos.	100 00
Ells, G. W.	31 10	Grashorn, H. G.....	66 66
Evert, Rudolph	256 64	Groeler, Chas.	31 55
Faville, Cash.....	58 88	Gates, J. W.	153 33
Fosmark, Severt	103 77	Griswold, H. W.....	33 33
Frost, J. H.	16 83	Huber, Ulrich	233 33
Fargo, F. B.....	92 00	Hay, Samuel	33 33
Fitzgerald, M.	166 67	Horning, J. P.....	30 67
Poster, W. C.....	22 22	Hottmanstorfer, J.	22 22
Fineran, John	86 66	Haight, B. E.....	63 33
Frisch, Andrew	56 66	Hepner, James	66 66
Frimesy, T. S.....	21 33	Halstad, Anton	21 12
Fletcher, Geo.	16 67	Hislop, David	18 00
Frisch, Matt	21 10	Harrington, G. H.....	80 21
Fiske, Chas.	171 65	Hansen, Sever	21 12
Fisher, Wm.	254 44	Hanson, E.	28 90
Fuhrman, N. J.....	30 00	Holtzheimer, Mrs. Frank	59 56
Fleming, B. T.....	160 44	Haman, G. L.....	186 66
Ferngram, Mat.	107 33	Herman, Emil	11 77
Felix, David	14 88	Heinka, L. J.....	47 10
Fieldhack, John	40 66	Hanson, N. P.....	132 22
Farness, Lewis	50 88	Henrichs, D. A.....	27 10
Friske, Aug.	215 98	Haight, J. C.....	33 33
Fieldhack, Wm.	22 22	Hildebrandt, Wm.	464 40
Forman, John	45 55	Holt, F. L.....	655 55
Gangstad, E. O.....	14 88	Horstmeyer, H.	27 10
Gaarder, K. O.....	75 33	Hawtin, Wm.	90 66
Gifke, H. E.	23 34	Hake, B. A.	24 00
Gath, Frank	32 90	Honeyager, Will	23 33
Gildin, David	60 22	Huston, A. F.....	122 44
Grunzel, Wm.	57 33	Haight, Will	31 10
Gregg, G. F.....	24 44	Hake, G. W.....	32 90
Gwin, Jas.	33 33	Harbort, H.	242 43
Gerritts, Edw.	31 12	Hull, C. L.....	52 22
Gabrielson, C.	31 55	Habermann, H. W.....	389 55

General Fund Disbursements, 1909.

Hawes, F. H.....	116 88	Johnson, J. M.....	30 44
Hackbarth, Aug.	65 55	Jorgenson, John	329 55
Herried & Solon.....	54 00	Jarisberg, John	128 00
Hanson, Hans	83 45	Kramer, Valentine	18 22
Hoppman, H. C.....	28 00	Keinlätz, Peter	22 67
Hagen, Jas.	82 22	Kopplin, H. F.....	8 00
Houser, A.	208 20	Kenfield, G. M.....	33 33
Holm, J. L.....	28 44	Klingbeil, Will	329 74
Hatch, W. H.....	32 44	Klug, Richard	17 34
Hartman, W. S.....	26 66	Kimball, A. G.....	121 33
Homberg, Mrs. L.....	22 22	Kaster & Wandrish.....	33 33
Halloway, M. W.....	81 55	Kohlhast, C.	30 00
Houston, J. E.....	690 44	Kluck, Alex.	30 00
Harmon, Henry	22 88	Knuckmeier, Fred	50 22
Heintz, L. F.....	268 83	Kopp, Nicholas	204 45
Howell, H. E.....	31 55	Kalschens, John	511 55
Hathaway, Chas.	20 00	Kline, Wm.	77 55
Hanson, Henry	116 66	Koch, Fred	32 44
Heimann, Jos.	100 00	Knunhus, Albert	125 55
Harland, Ed.	31 10	Kleinmann, Wm.	18 88
Hughes, T. T.....	32 83	Kischer, Frank	64 45
Holscher, A. C.....	26 66	Kuepal, Fred	27 44
Hanson, J. P.....	31 10	Kloth, L.	196 66
Halron, Jas.	32 66	Knight estate	66 66
Hanson, Ever	30 63	Kern, Wm.	27 78
Hewitt, S. F.....	27 77	Keller, Jos.	42 44
Hermann, Aug.	200 00	Koppen, John	79 77
Hardiman, W. M.....	87 76	Kirschhoff, Ben.	91 33
Hall, B. & C.....	60 00	Kaltenberg, Jacob	22 88
Honeysette, John	45 98	Knorbel, H.	271 33
Hunt, John	33 10	Koch, Mrs. V.....	33 33
Hofslund, C. C.....	25 33	Keuper, Daniel	30 66
Hvam, A.	17 78	Keuter, Jos.	33 33
Hall, G. W. H.....	51 77	Klimper, Wenzel	33 33
Hake, O. H.....	31 77	Lindow, Louis	17 10
Hetts Bros.	32 00	Larson, Peter	25 55
Hodgkin, G. G.....	33 33	Lewis, E. J.....	33 33
Holcomb, M. E.....	495 34	Lord, Jos.	28 88
Hake, Geo.	33 33	Leach, B. H.....	32 22
Huff & Bufeld.....	132 20	Lasley, H.	49 34
Hannemann, Aug.	26 66	Logo, Rudolph	18 22
Hildreth, Chas.	34 00	Lemke, Aug.	18 45
Ihde, Herman	29 78	Lehnerer, John	21 12
Ingalls, S. H.....	44 22	Lord, J. A.....	25 55
Johnson, F. H. Lbr. Co.	100 00	Little, E.	268 66
Johnson, F. C.....	33 33	Littlemore, J. W.....	58 22
Jamson, J. B.....	32 22	Latham, J. L.....	23 77
Jamson, L.	16 67	Lehmann, W. A.....	23 33
Jorgenson, H. G.....	25 10	Little, Frank	30 00
Jones, S. S.....	280 86	Lester, P. H.....	26 66
Jones, J. L., & Son.....	87 77	Lawrence, Geo.	52 44
Jarmon, T. H.....	30 22	Lubcke, C. H.....	591 33
Jenson, J. P.....	20 88	Lumb, John	309 77
Jacobs, Fred	57 77	Little, Jos.	28 44
Jacobsen, C. J.....	20 88	Lemler, Stephen	30 88
Johnson Bros.	27 77	Libby, J. L.....	291 75
Johnson, E. C.....	210 66	Legler, Geo.	66 66

General Fund Disbursements, 1909.

Lyons, J. M.....	44 00	Ochsner, A. G.....	46 44
Laufenberg, J. C.....	319 10	Oldenburg, W.	449 53
Lee, H. O.....	28 44	O'Keefe, Patrick	162 00
Leonard, W. B.....	126 22	Outhouse, P. A.....	48 88
Laufenberg, P. J.....	64 66	Olsen, Olaf	90 66
Lambert, Mrs. John....	25 55	Olson, Carl	22 66
Leister, Frank	28 44	Overbaugh, R. M.....	30 00
Larey, Ray	33 33	O'Malley, J. R.....	102 00
Loveser, Ray	110 22	Olson, August	206 00
Lapine, John	53 33	Owens, E. E.....	18 88
Lemberger, Ferd.	57 55	Ossman, August	23 33
Meyers, Mrs. L.....	23 33	Ossman, Emil	22 66
McCay, C. J.....	25 77	Oleson, Otto	118 88
McCay & Weinand.....	55 55	Olson, O. H.....	21 55
Marshall, Richard	57 77	Prideau, Steve	245 55
McTavish, Alex.	20 67	Peterson, Wm.	80 00
Main estate	94 88	Pemering, Aug.	19 33
Mauser, John	406 67	Paulman, G. A.....	24 90
Morey, R. G.....	26 66	Pederson, Lena	18 45
Manchester, J. R.....	97 55	Palmer, A. G.....	83 78
Minton, Albert	32 66	Pedley, P. S.....	83 33
McGraw, A. J.....	336 86	Porter, John	66 67
Miller, P. B.....	21 10	Powell, D. W.....	115 78
Mutz, John	186 00	Pierneo, John	65 56
Meyer, Chas.	28 88	Pierstorff, Henry	29 55
Messerschmidt, L.	87 10	Pattison, E. A.....	32 22
Melior, Geo.	28 45	Paddock, E. A.....	27 12
Maswynski, Conrad	30 00	Piever, Clark	130 44
Messerschmidt, Chas.	154 65	Patterson Bros.	220 76
Muckelstone, John	144 00	Pluckholm, John	99 11
Muckelstone, G.	32 88	Polsfust, Aug.	22 22
Marks, H.	23 10	Peterson, Chris.	97 55
Majeski, Geo.	232 22	Patey, Jane	129 55
Manning, Thos.	62 22	Penfield, A. H.....	58 87
Morris, J. L.....	82 88	Pengel, A. P. & P. O....	500 00
Morris, J. D.....	30 66	Pattee, F. G.....	33 33
McCartney, T. G.....	25 55	Philipson, Theo.	20 66
Maly, Henry	26 66	Palmer, Wayne	58 88
Maly, Tony	232 66	Puerner, E. A.....	100 00
Meyer, R. C.....	25 55	Peterson, Isaac	30 66
Mahr, Jacob, & Son....	77 55	Peterson, A. A.....	47 32
Mosely, L. S. & Son....	143 43	Peterson, Salva	47 77
Montague, C. R.....	16 66	Peterson, C. P.....	62 44
Mungie, M. S.....	32 22	Quan, Mrs. Peter....	90 66
Mundlock, Hubert	23 33	Rheinhart, Gust.	23 78
Marshall, W. G.....	31 10	Robers, John	66 67
Mann, S. L.....	86 22	Rogers, H. J.....	80 44
Moore, Michael	30 00	Ruehl, Aug.	416 86
Neuman, I. L.....	32 22	Rhodes, Hiram	25 55
Nelson, A. W.....	25 34	Rappel, Martin	685 49
Niebuhr, Fred	48 00	Randahl, T. K.....	51 55
Naber, Theo.	21 10	Ramsay, R. C.....	31 10
Nelson, Ed.	97 33	Rostoll, J. E.....	24 45
Nauertz, Nick	32 88	Ridall, A. H.....	573 28
Nimetz, Frank	18 96	Rundle, John	143 77
Nesbit Bros.	32 22	Rafferty, Hugh	486 23
Nelson, C. L.....	77 78	Robers, H. A.....	56 44

General Fund Disbursements, 1909.

Richter, T. J.....	31 10	Schultz, O. L.....	33 33
Robins, M. A.....	57 77	Synstegard, C. K.....	455 95
Ripp, Peter.....	30 00	Swenson, C. A.....	25 55
Rick, Theodore.....	29 32	Schlimigen, L.	38 66
Robers, Henry.....	29 10	Stehr, G. W.....	26 22
Rademacher, John.....	91 33	Scribner, F. H.....	55 55
Reimer, F. A.....	25 77	Schultz, O. C.....	179 99
Rice, G. A.....	33 33	Schram, Henry.....	25 55
Reis, Henry.....	28 44	Schumacher, F. W.....	43 10
Roisum, E. O.....	57 33	Swartz, J. J.....	61 77
Rath, Wm.....	30 00	Schroeder, Geo.....	31 55
Rietzow, C.....	123 33	Schimming, Rudolph....	80 00
Roeglin, Wm.....	62 66	Schimming, Robert.....	29 33
Singlebach, Chas.....	33 33	Sweeney, Patrick.....	29 55
Schaefer, Frank.....	384 44	Schultz, H. W.....	31 55
Souter, James.....	33 33	Skoglund, Louis.....	43 44
Sayre, G. H.....	366 66	Sudgen Bros.....	131 10
Sinrud, A. P.....	29 33	Sachs, Geo.....	312 64
Stangel, Mrs. Anna.....	25 77	Schultz, Fred.....	45 12
Sauer, Geo.....	127 10	Stigler, John.....	58 88
Seigert, Anton.....	563 77	Sprain, Geo.....	285 53
Schwartz, Chas.....	11 11	Stohr, Andrew.....	117 78
Stafford, Abel.....	224 88	Stark, F. C.....	263 10
Singer, John.....	32 66	Smith, O. W.....	120 00
Schintker, Wm.....	33 33	Stark, C. H.....	28 00
Steensland, Arthur.....	60 00	Schmitz, J. E.....	88 66
Schultz, H. W.....	33 33	Simon, Anton.....	202 00
Simon, C. C.....	162 43	Spalm, Jos.....	136 44
Stephenson, I.....	81 76	Stangel, Paul.....	56 76
Schneller, J. E.....	321 33	Schultz, Otto.....	32 22
Schneller, Paul.....	28 88	Sake, Fred.....	17 55
Sprecher, Martin.....	31 10	Stumpf, H. J.....	21 10
Stevens Lumber Co.....	33 33	Schaffer, Max.....	32 66
Sterger, John.....	48 20	Sizer, E. M. A.....	33 33
Swan, Thos.....	45 78	Simonsen, S. O.....	22 67
Sawyer, P. H.....	33 33	Taylor, Orey.....	24 22
Severtson, Severt.....	100 00	Tschudy, Fred, & Son...	150 45
Schaefer, R. J.....	33 33	Tenhagen, Jos.....	442 08
Sommerfeldt, Fred.....	60 44	Tovey, James.....	63 33
Schmit Bros.....	253 98	Taylor, F. L.....	22 88
Stokes, Chas.....	20 00	Taylor, O. P.....	50 00
Schenk, L. A.....	27 78	Thronson estate.....	430 88
Swan, J. E.....	81 56	Tipple, H. R.....	206 88
Sawyer-Goodman Co.....	98 88	Tillotson, F.....	30 00
Swartz, Henry.....	32 45	Torrey, J. P., Mgr.....	237 77
Sorenson Bros.....	127 99	Torrey, J. P.....	64 45
Stokes, Chas.....	126 66	Toepfer, O. F.....	147 33
Showers, E. A.....	29 00	Thomas, I. J.....	66 22
Sosinski, Marin.....	23 33	Travis, G. T.....	46 88
Schroeder, Geo.....	26 22	Thompson, T. G.....	211 12
Schroeder, Chas.....	31 10	Tempel, Gustav.....	376 66
Smith, C. E.....	27 78	Thorson, A.....	28 44
Stolen, Nels.....	26 22	Thomas, August.....	18 36
Sherwood, Mrs. Jas.....	22 45	Thorson, A. P.....	25 77
Southwick, W. H.....	63 10	Thomas, Frank.....	33 33
Smith, O. W.....	82 00	Tipple, H. R.....	32 44
Summers, J. J.....	24 22	Test, Chas.....	28 22

General Fund Disbursements, 1909.

Trazdrewski, Aug.	22 88	Weir, R. J.	32 22
Terwilliger, J. W.	27 10	Wilcox, W. O.	31 10
Thompson, Chris.	28 22	Watzke, Carl	168 88
Thompson, T. G.	482 45	Wilkie, Carl	220 44
Thiers, L. M.	92 22	Waffenschmidt, Chris. ...	28 68
Urban, Geo.	49 33	Wagner, Peter	8 00
Umbrecht, E. A.	530 84	Ward, L.	33 33
Voight, Anna	47 12	Weber, L. M.	52 66
Vosburg, Frank	81 10	Wuizenreid, W.	280 45
Vollbrecht, Henry	452 42	Wilkie, Frank	28 22
Valentine, Gordon	1,911 94	Wilkie, Oscar	26 66
Vanderzee, S.	107 33	Whalen, James	22 22
Volenberg, Hans	78 90	Wipperfurth, Frank	335 10
Van Norman & Teckam. . .	66 44	Wietzel, Paul	33 33
Vosen, Hubert	32 66	Witwen, J. P.	24 00
Vass, John	132 22	Weber, Peter	101 77
Vasburg, M. C.	99 99	Wilson & Roberts.	127 77
Voland, Wm.	31 00	Williams, D. A.	300 00
Vlach, Anton	33 33	Wright, W. J.	82 44
Witt, Herman	18 44	Wolf, Bernard	88 00
Weston, G. C.	30 00	Walker, R. C.	32 22
Whitrock, Frank	24 44	Wessel, John	32 11
Williams, C. E.	32 22	Yanna, Mrs. Ben.	30 66
Warner, E. N.	54 66	Yandre, Frank	66 44
Wrabetz & Semb.	25 55	Yonk, John	114 87
Woodward, J. L.	125 34	Yokers, Andrew, Sr.	26 66
Wakem, Frederick	84 00	Yokers, Andrew, Jr.	100 00
Welles, M. C.	30 00	Zarndt, Henry	184 45
Wiegand, L. P.	56 67	Ziegler, Dennis	52 00
Walhabenstein, G. A.	27 33	Zastrow, Herman	30 66
Williams, C. E.	50 66	Zinke, Robert	33 33
Winch, P. G.	117 12		
Wheeler, F. O.	567 77		
			\$65,307 83

STATE TREASURY AGENT.

Pollock, Edward, treasury agent.	\$2,000 00
Madison Postoffice, postage.	36 00
Wisconsin Telephone Co., messages.	51 10
Special Agents:	
Pratt, R. A.	7 50
Brady, W. M.	17 00
Hoffa, J. E.	4 50
Bold, L. C.	7 50
Blackly, W. B.	14 00
Oswald, J. J.	152 50
Calder, Thos.	11 00
Gorman, Thos.	49 50
Monahan, J. F.	2 00
McKone, T.	80 00
Pollock, Jos.	138 00
Fleming, Benj.	39 00
Markham, E. F.	4 00
Collins, A. W.	12 00
Blumburg, Chas.	9 00

General Fund Disbursements, 1909.

Levitan, Sol.....	20 50
Williams, G. D.....	35 00
Shong, F. R.....	31 00
Teasdale, Howard.....	9 50
Dalton, J. W.....	15 00
Judd, A. C.....	11 50
Hubbs, C. L.....	12 00
Kiser, F. H.....	2 00
Greenwood, Jos.....	13 00
Kleeber, L.....	86 50
Risinger, M. E.....	27 00
Pollock, Burne.....	19 00
Millard, P. J.....	23 00
Simpson, H.....	17 00
Strine, Manuel.....	4 50
Miller, G. F.....	6 50
Thurston, T. R.....	7 50
Baker, A. P.....	33 00
Gramlaw, A.....	7 50
Silbaugh, Abner.....	14 00
Sullivan, J. T.....	4 50
Gross, Louis.....	35 50
Trester, Adam.....	9 00
Elliott, Lafayette.....	18 00
Baltzer, M. E.....	9 50
Sherman, P. G.....	4 50
Thiemann, Henry.....	17 00
Weaver, Wm.....	2 00
Karnes, J. H.....	15 00
Gerwing, A. F.....	7 50
Cooper, T. J.....	4 50
Wicken, G. W.....	9 50
Bishop, C. M.....	15 00
Tallman, S. D.....	2 00
Barden, S. W.....	32 00
Zindars, O. W.....	14 00
Fuller, W. P.....	15 00
Sherman, D. W.....	2 00
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	\$3,246 10

FISH AND GAME DEPARTMENT.

American Express Co., expressage.....	\$63 93
United States Express Co., expressage.....	43 54
Wells, Fargo & Co., expressage.....	48 72
Madison Postoffice, postage.....	513 20
Democrat Printing Co., printing.....	2,445 51
Western Union Telegraph Co., messages.....	11 92
Wisconsin Telephone Co., messages.....	275 63
Dane County Telephone Co., messages.....	3 80
C. & N. W. Ry Co., freight.....	26 22
C., M. & St. P. Ry. Co., freight.....	12 70
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	\$3,445 17

General Fund Disbursements, 1909.

OIL INSPECTION.

Democrat Printing Co., printing.....	\$391 21
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SUPERINTENDENT OF PUBLIC PROPERTY.

Regular Pay Roll, Section 170, W. S.

Bennett, C. C., superintendent.....	\$2,000 00
Groves, J. W., asst. superintendent.....	1,500 00
Bresee, L. M., chief clerk.....	1,406 10
Ketchum, L. L., chief engineer.....	1,218 33
Glidden, A. M., asst. engineer.....	1,000 00
Lawrence, Anton, asst. engineer.....	1,000 00
Ketchum, Wesley, asst. engineer.....	900 00
Holmes, A. J., asst. engineer.....	1,000 00
Priest, James, state carpenter.....	1,200 00
Mason, G. H., asst. state carpenter.....	900 00
Runnels, S. H., asst. state carpenter.....	900 00
Harrington, Edw., fireman.....	900 00
Beyler, Chas., fireman.....	900 00
Lynaugh, Peter, fireman.....	900 00
Henwood, W. A., painter.....	900 00
Homme, T. O., asst. painter.....	840 00
Kurz, Michael, shipping clerk.....	900 00
McCoy, J. B., police.....	840 00
Matzdorff, Martin, police.....	840 00
Dodge, S. T., police.....	840 00
Lavin, Matthew, police.....	840 00
Cobb, W. H., police.....	840 00
Lafferty, Robt., police.....	840 00
Baas, S. C., police.....	840 00
Bancroft, George, police.....	840 00
Crampton, N. A., night watchman.....	840 00
Lyons, John, night watchman.....	840 00
Rasmussen, James, elevator operator.....	840 00
Hoffman, John, elevator operator.....	840 00
Ensign, M. L., elevator operator.....	840 00
Quam, Hans, janitor.....	420 00
Higgins, Frank, janitor.....	840 00
Oleson, Chas., janitor.....	840 00
Jenson, K. W., janitor.....	840 00
Elverkrug, O. O., janitor.....	840 00
Howard, C. C., janitor.....	840 00
Wanamaker, C. H., janitor.....	840 00
Ekern, Even, janitor.....	840 00
Miller, Wm., janitor.....	840 00
Lorsch, John, janitor.....	420 00
Bridge, J. C., janitor.....	840 00
Vail, F. L., janitor.....	840 00
Ford, Matthew, janitor.....	840 00
Davies, T. J., janitor.....	840 00
Comeford, Richard, janitor.....	840 00
Jennings, J. G., janitor.....	816 00

General Fund Disbursements, 1909.

Qualley, R. N., carpetman.....	840 00
Bakken, L. T., cuspidor cleaner.....	720 00
Lynn, C. A., laborer.....	180 00
Schermerhorn, John, laborer.....	720 00
Gilbert, J. D., laborer.....	720 00
Prout, Wm., laborer.....	720 00
Doyle, Patrick, laborer.....	720 00
Coulter, Geo., laborer.....	720 00
Peterson, Andrew, laborer.....	720 00
Halseth, E. J., laborer.....	720 00
Marks, Patrick, laborer.....	720 00
Anderson, Erick, laborer.....	720 00
Hart, H. G., laborer.....	720 00
Hughes, J. J., laborer.....	540 00
Briggs, Wm., laborer.....	720 00
Thorsness, Elias, laborer.....	720 00
Nelson, C. R., laborer.....	360 00
DeRenzo, Mary, scrub woman.....	547 50
Wiric, Mary, scrub woman.....	547 50
Roberts, Mary, scrub woman.....	547 50
Hagenbacker, Bertha, scrub woman.....	547 50
Gunderson, Christine, scrub woman.....	547 50
Baldwin, Winnifred, stenographer.....	135 00
Underhill, Myrtle, stenographer.....	225 00
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	\$56,237 93

Extra Pay Roll, Chapter 419, Laws 1901.

Gussman, Chas., carpenter.....	900 00
Shetter, John, laborer.....	720 00
Kayser, W. J., laborer.....	720 00
Oleson, P. C., fireman.....	10 00
Niederer, John, fireman.....	5 00
Höllatz, C. A., fireman.....	105 00
Hart, H. G., fireman.....	6 50
Wagen, Clarence, elevator operator.....	318 00
Underhill, H. Y., laborer.....	22 00
Bates, Thos., laborer.....	30 00
Curkendall, E., laborer.....	58 00
Butler, Chas., laborer.....	26 00
Lake, Ben, laborer.....	19 00
Areschbacker, Chas., laborer.....	19 00
Jordan, Theo., laborer.....	3 00
Hassey, John, laborer.....	19 00
Ayers, Allie, laborer.....	3 00
Anderson, John, laborer.....	110 00
Carlson, Aug., laborer.....	5 00
Duren, A. A., laborer.....	8 00
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	\$3,106 50

General Fund Disbursements, 1909.

Custodian Memorial Hall.

Rood, H. W..... \$1,024 36

Incidental expenses under Section 293, W. S. 1898, and acts amendatory.

Austin, A. E. & Co.....	11 25
Alford Bros.....	11 23
American Multigraph Sales Co.....	58 28
Ajlonny, Saleba.....	60 00
Adkins, Young & Allen Co.....	8 60
Automatic File & Index Co.....	21 00
Averbeck, F. A.....	52 50
Addressograph Co.....	184 62
Allen, W. D., Mfg. Co.....	34 38
American Seating Co.....	478 96
Angell, G. R. & Co.....	76 00
Andrae, Julius & Sons Co.....	8 50
Black, H. A. & Son.....	52 70
Bunde & Upmeyer Co.....	330 30
Brown, C. C.....	5 00
Burdick & Murray Co.....	29 88
Banks Law Pub. Co.....	18 00
Bird & Stadelman.....	19 00
Boehmer, Maligus.....	18 00
Bennett J. A.....	13 90
Bischoff, G. L.....	211 85
Bristol Co.....	483 15
Burroughs Adding Mach. Co.....	950 59
Bradstreet Co.....	100 00
Bates Mfg. Co.....	15 68
Bernard, C. & Son.....	5 75
C. & N. W. Ry. Co.....	196 85
Conklin & Sons.....	369 87
Capital City Paper Co.....	415 55
City of Madison.....	104 52
Capital City Green House.....	192 44
Cantwell Printing Co.....	343 77
Gallaghan & Co.....	1,613 00
C., M. & St. P. Ry. Co.....	171 00
Clark, M. C., Pub. Co.....	3 00
Chicago Directory Co.....	10 00
Channon, H., & Co.....	3 00
Citator Publishing Co.....	3 00
Chapman, T. A., Co.....	394 05
Castle & Doyle.....	5 50
Clow, J. B., & Sons.....	4 03
Cooley, C. F.....	692 81
Carson, Pirie, Scott & Co.....	3 00
Consolidated Time Lock Co.....	65 00
Democrat Printing Co.....	143 09
Dane County Telephone Co.....	679 25
Dearborn Drug & Chemical Works.....	135 63
Deane Steam Pump Co.....	4 16
Dietzgen, Eugene Co.....	32 00

General Fund Disbursements, 1909.

Detroit Leather Specialty Co.....	40 04
Dana, W. B., & Co.....	10 00
Dunn, R. G., & Co.....	50 00
Eugene, M. S.....	150 15
Erickson, Julia.....	148 75
Electrical Supply Co.....	136 50
Eimer & Amend.....	9 00
Electrical World.....	3 00
Elliott Mfg. Co.....	40 22
Electric Railway Journal.....	6 50
Economy Electrical Co.....	80
Frederickson, A. D. & J. V.....	593 57
Felton, A. P.....	1 80
Freeman & Sons Mfg. Co.....	32 35
Felt & Tarrant Mfg. Co.....	400 00
Findorff, J. H.....	81 11
Flood, T. H., & Co.....	7 00
Foot, Pierson & Co.....	136 00
Farlin, E. G.....	29 41
Fairbanks Morse & Co.....	3 00
Gould, Wells & Blackburn Co.....	98 42
Greig, John, estate.....	184 00
Gallagher, John, & Co.....	47 50
Grimms Book Bindery.....	179 10
General Electric Co.....	139 55
Gimbel Bros.....	5,779 51
Germo Mfg. Co.....	21 00
Gaylord Bros.....	1 80
Gamm, W. J.....	5 25
Houghton, Mifflin & Co.....	3 31
Herring, Hall, Marvin Co.....	41 20
Hartwig, Ida.....	202 75
Hollister Drug Co.....	4 75
Haswell Furniture Co.....	1,706 91
Huels, F. W.....	5 75
Hoeveler, Theo.....	2 50
Hohmann & Mauer Mfg. Co.....	16 00
Hall & McChesney.....	34 00
Harloff, P. F.....	8 97
Haak, Wm. Jr.....	25
Howe Scale Co.....	15 00
Hoffman, B., Mfg. Co.....	13 00
Halbach, J. P.....	4 95
Helios Mfg. Co.....	1 00
Illuminating Engineering Pub. Co.....	4 25
Illinois Central Ry. Co.....	1 86
Jarvis, C. W.....	318 50
Jonas Bros.....	5 35
Jenkins Bros.....	10 78
King & Walker Co.....	26 05
Knauber Lithographing Co.....	500 00
Kroncke Hardware Co.....	73 98
Keeley, Neckerman & Kessenich Co.....	297 61
Kraft, Geo.....	2 25
Knox, S. H. & Co.....	60

General Fund Disbursements, 1909.

Kaiser Bros	93 71
Keys, Wm.	1 00
Kiefer, Haessler Hdw. Co.	18 00
Keuffel & Esser Co.	6 40
Lewis, Hugh	100 00
Landis, Albert	2 50
Lauterbach, L.	1 35
Mahaney, Chas.	107 50
Moseley, J. E.	1,803 49
Meyer, Henrietta	156 50
Miller, H. C., & Co.	50 25
Michie Co.	18 00
Madison Gas & Electric Co.	919 91
McPherson, P. B.	5 00
Mueller Co.	87 33
Mayers, A. A.	79 12
Mautz Bros.	613 92
Metropolitan Advertising Co.	2 00
McGraw Pub. Co.	13 00
Macmillan Co.	1 64
Moline Incandescent Lamp Co.	36 25
Marsh & Co.	5 00
Mechanical Accountant Co.	128 00
Monarch Electric & Wire Co.	42 64
Martin, Julius	3 00
Madison Tea Co.	12 26
Maryland Meter Co.	5 00
Mitchell, J. N.	6 00
Newberry & Peper.	116 21
Nelson & Polk.	76 24
Nelson, O. M.	18 00
New York Store.	12 40
Nickles, R. J.	2,545 20
Nelson, M. L.	81
Ohashi, H., & Co.	12 80
Oakey Bros.	4 00
Orvis, W. H.	2 00
Owens, Wm.	323 96
O'Malley & Castle.	14 50
Oleson, Berger	19 60
Oliver Typewriter Co.	7 63
Parsons Printing & Stationery Co.	145 31
Pyle, Jas., & Sons.	148 35
Payne, G. W.	2 50
Poor's R. R. Manual Co.	10 00
Parkinson-Marling Lumber Co.	487 73
Pritzlaff, John, Hardware Co.	484 40
Parker Penn Co.	110 40
Plaener, F. C.	2 00
Peper, J. W.	33 41
Piper Bros.	1 75
Pittsburg Meter Co.	8 75
Purcell Bros.	1 50
Polk, R. L., & Co.	60 00
Remington Typewriter Co.	830 41
Rauschenberger, John, Co.	108 98

General Fund Disbursements, 1909.

Reynolds, E. S.....	24 25
Railroad World	4 00
Red Cross Hygienic Co.....	45 00
Railway Review	4 00
Ridgeway Dynamo & Engine Co.....	11 00
Railway Equipment & Pub. Co.....	8 25
Reiner, Henry	42 75
Schadauer, J. F., & Co.....	1 65
Smith Premier Typewriter Co.....	133 72
Schweinem, Elizabeth	149 25
Smith, L. C., & Bros., Typewriting Co.....	267 48
Sumner & Morris.....	328 32
Sargent, E. H., & Co.....	32 55
Seehausen, Wehrs & Co.....	85 38
Smith, A. C.....	34 60
Small & Stevens Co.....	9 40
Steckert, G. E., & Co.....	7 68
Scheler Bros.	5 77
Standard Adding Machine Co.....	12 60
Schoelkopf, L. F.....	50
Siekert & Baum Sta. Co.....	216 25
Spectator Co	18 00
Starck Cabinet Mfg. Co.....	4 51
State Journal Printing Co.....	2 25
Schwaab Stamp & Seal Co.....	4 00
Smiley, B. E.....	6 50
Shepard, Frank, Co.....	3 00
Standard Mirror Co.....	36 00
Strong, Carlisle & Hammond Co.....	2 79
Schultz & Post.....	8 40
Trask, Albertine	144 89
Trainor, Wm.	53 75
Thomas, Polk	10 25
Thuringer & Co.....	104 70
Telephony Pub. Co.....	3 00
Underwood Typewriter Co.....	177 10
Van Deusen & Son.....	16 50
Wisconsin Telephone Co.....	959 01
Wayman, Victor	178 53
Weaver & Dettloff.....	70 23
Western Electric Co.....	18 81
Wright Directory Co.....	12 00
Wolff, Kubly & Hirsig.....	43 55
Wisconsin Netting Co.....	6 50
Whitall Tatum Co.....	3 01
Wright Mfg. Co.....	1 88
Wehrmann, Chas.	51 75
Wolff, C. F., & Son.....	24 00
West, H. H., & Co.....	105 12
Wadhams Oil Co.....	13 50
Wis. Workshop for the Blind.....	17 37
Western Electric Instrument Co.....	257 85
Wadsworth, M. H.....	21 55
Williamson Pen Co.....	108 00

 \$34,300 76

General Fund Disbursements, 1909.

Miscellaneous.

American Express Co., expressage.....	\$162 95
United States Express Co., expressage.....	158 44
Wells, Fargo & Co., expressage.....	1 89
Madison Postoffice, postage.....	3,141 40
Democrat Printing Co., printing.....	411 81
Wisconsin Telephone Co., messages.....	65 80
Dane County Telephone Co., messages.....	45
Western Union Telegraph Co., messages.....	1 90
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	\$3,944 64

Paper.

Bouer, E. A., Co.....	\$26,122 93
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Fuel for Capitol.

Cooley, C. F.....	\$22,572 00
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Stationery.

Moseley, J. E.....	\$1,181 46
West, H. H., Co.....	1,357 08
Knauber Lithographing Co.....	1,428 59
Parsons Printing & Stationery Co.....	9 40
Siekert & Baum Stationery Co.....	3,721 90
Bunde & Upmeyer Co.....	669 48
Bouer, E. A., Co.....	1 40
Gray, T. S., & Co.....	30 90
Schaum Engraving Co.....	100 80
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	\$8,501 01

Chapter 497, Laws 1907.

King & Walker Co.....	\$12 00
Mueller Co.	1,367 73
Owens, Wm.	343 89
Nelson, Geo.	2,000 00
Frederickson, A. D. & J. V.....	106 55
Schultz & Post.....	461 47
Electrical Supply Co.....	57 33
Sumner & Morris	30 77
Wiedenbeck, Doebelin & Co.....	282 98
Kupfer, Theodore	107 10
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	\$4,769 82

Insurance of Capitol.

State Insurance Fund, premiums.....	\$993 60
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General Fund Disbursements, 1909.

BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.....	\$2,865 14
Moody, F. B., asst. state forester, sal. and exp.....	2,226 29
Castle, M. A., clerk.....	800 00
Owen, T. J., cruiser, per diem and exp.....	636 47
Doriot, Calvin, cruiser, per diem and exp.....	49 20
Johnson, H. A., cruiser, per diem and exp.....	2,017 12
O'Gara, R. T., cruiser, per diem and exp.....	710 96
Jacobs, Peter, cruiser, per diem and exp.....	2,197 57
Lucius, Jos., cruiser, per diem and exp.....	363 05
Shelp, T. H., cruiser, per diem and exp.....	1,436 50
Brooks, C. R., cruiser, per diem and exp.....	118 75
American Express Co., expressage.....	12 57
United States Express Co., expressage.....	3 60
Democrat Printing Co., printing.....	409 09
Western Union Telegraph Co., messages.....	39 91
Postal Telegraph Co., messages.....	65
Wisconsin Telephone Co., messages.....	3 65
Streissguth Petran Engraving Co., cuts, etc.....	144 36
	\$14,034 88

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., adjutant general, sal. and exp.....	\$2,060 40
Salsman, J. G., asst. adjutant general, sal. and exp....	1,848 50
Russell, C. H., pension clerk.....	1,380 00
Driver, E. S., secy. to adjutant general, sal. and exp....	1,211 50
Williams, J. M., clerk.....	1,000 00
Priestly, M. W., record and filing clerk.....	1,200 00
Edwards, J. B., asst. surgeon general, sal. and exp.....	670 90
Bergh, M. C., paymaster, exp.....	42 57

Examinations:

Bryant, J. R.....	5 20
Webster, B. N.....	3 20
Foster, Frederick.....	3 20
Farr, J. F.....	22 40
Winchester, W. H.....	14 00
Spaun, M. G.....	19 60
Welch, T. A.....	12 80
Beebe, C. M.....	32 00
Stoddard, C. H.....	24 40
Edwards, J. B.....	33 80
Wahle, H.....	20 00
Thompson, I. F.....	4 80
Frew, J. W.....	45 60
Wing, W. S.....	13 20
Atwood, J. B.....	6 40
Spencer, L. E.....	10 00
Redlings, T. J.....	11 20

General Fund Disbursements, 1909.

McArthur, D. S.....	22 00
Sattre, O. M.....	4 80
Voorhus, C. W.....	5 20
Hodges, F. L.....	18 80
Webb, E. P.....	2 40
Scheer, G. H.....	15 20
Marquardt, C. H.....	2 80
Cronyn, W. J.....	22 80
Scott, J. R.....	11 60
American Express Co., expressage.....	37 17
United States Express Co., expressage.....	68 32
Wells, Fargo & Co., expressage.....	2 15
Madison Postoffice, postage.....	680 00
Democrat Printing Co., printing.....	721 42
Western Union Telegraph Co., messages.....	18 33
Postal Telegraph Cable Co., messages.....	25
Wisconsin Telephone Co., messages.....	38 25
Esser, Louis, & Co., medals.....	64 00
King, Chas., inspecting.....	600 00
Lamb, C. F., premium on bonds.....	65 00
Army and Navy Journal, subscription.....	6 00
First Regiment:	
Co. A., pay roll.....	1,066 35
Co. A., allowance.....	1,085 00
Co. B., pay roll.....	1,021 31
Co. B., allowance.....	860 00
Co. C., pay roll.....	1,017 60
Co. C., allowance.....	875 00
Co. D., pay roll.....	1,009 90
Co. D., allowance.....	1,045 00
Co. E., pay roll.....	1,037 10
Co. E., allowance.....	1,090 00
Co. F., pay roll.....	1,026 27
Co. F., allowance.....	1,050 00
Co. G., pay roll.....	1,071 37
Co. G., allowance.....	850 00
Co. H., pay roll.....	1,018 34
Co. H., allowance.....	890 00
Co. I., pay roll.....	1,058 04
Co. I., allowance.....	890 00
Co. K., pay roll.....	1,078 37
Co. K., allowance.....	1,075 00
Co. L., pay roll.....	1,027 77
Co. L., allowance.....	890 00
Co. M., pay roll.....	999 35
Co. M., allowance.....	880 00
Field staff and band, pay roll.....	1,504 49
Adjutant's allowance.....	430 00
Major's allowance.....	150 00
Colonel's allowance.....	100 00
Hospital Corps, allowance.....	319 92

General Fund Disbursements, 1909.

Second Regiment:

Co. A., pay roll.....	1,078 37
Co. A., allowance.....	880 00
Co. B., pay roll.....	1,083 04
Co. B., allowance.....	880 00
Co. C., pay roll.....	978 13
Co. C., allowance.....	875 00
Co. D., pay roll.....	939 15
Co. D., allowance.....	840 00
Co. E., pay roll.....	1,092 26
Co. E., allowance.....	890 00
Co. F., pay roll.....	1,093 55
Co. F., allowance.....	890 00
Co. G., pay roll.....	1,082 91
Co. G., allowance.....	890 00
Co. H., pay roll.....	1,048 70
Co. H., allowance.....	890 00
Co. I., pay roll.....	1,041 06
Co. I., allowance.....	850 00
Co. K., pay roll.....	985 98
Co. K., allowance.....	840 00
Co. L., pay roll.....	934 59
Co. L., allowance.....	850 00
Co. M., pay roll.....	947 79
Co. M., allowance.....	825 00
Field staff and band, pay roll.....	1,549 33
Adjutant's allowance.....	430 00
Major's allowance.....	150 00
Colonel's allowance.....	100 00
Hospital corps allowance.....	456 12

Third Regiment:

Co. A., pay roll.....	1,090 83
Co. A., allowance.....	890 00
Co. B., pay roll.....	1,038 44
Co. B., allowance.....	880 00
Co. C., pay roll.....	1,090 83
Co. C., allowance.....	890 00
Co. D., pay roll.....	1,085 59
Co. D., allowance.....	890 00
Co. E., pay roll.....	1,080 92
Co. E., allowance.....	890 00
Co. F., pay roll.....	1,085 19
Co. F., allowance.....	890 00
Co. G., pay roll.....	1,095 19
Co. G., allowance.....	865 00
Co. H., pay roll.....	1,070 37
Co. H., allowance.....	870 00
Co. I., pay roll.....	1,078 37
Co. I., allowance.....	890 00
Co. K., pay roll.....	1,085 59
Co. K., allowance.....	885 00
Co. L., pay roll.....	1,055 21
Co., L., allowance.....	890 00
Co. M., pay roll.....	1,071 04

General Fund Disbursements, 1909.

Co. M., allowance	890 00
Field staff and band, pay roll.....	1,544 04
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	100 00
Fuelling, Edw., com. sergeant, pay roll.....	11 00
Tenth Separate Battalion:	
Co. A., pay roll.....	1,074 52
Co. A., allowance	890 00
Co. B., pay roll.....	1,061 70
Co. B., allowance	875 00
Co. C., pay roll.....	1,071 95
Co. C., allowance	865 00
Co. D., pay roll.....	1,078 37
Co. D., allowance	850 00
Field staff allowance.....	205 76
Adjutant's allowance	50 00
Major's allowance	50 00
Hospital corps allowance.....	511 30
Troop A. First Cavalry, pay roll.....	1,102 78
Troop A. First Cavalry, allowance.....	5,190 00
Troop A. First Cavalry, extra allowance.....	1,000 00
First Battery Field Artillery, pay roll.....	2,057 09
First Battery Field Artillery, allowance.....	5,390 00
Special detail, pay roll.....	891 94
Detail and competition, pay roll.....	1,812 95
Team, national match, pay roll.....	835 34
Officers school, pay roll.....	750 00
Medical corps, allowance.....	180 00

Chapter 498, Laws 1907.

Light Horse Squadron Armory Ass'n., appropriation.....	2,000 00
	\$119,486 13

Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, sal. and exp..	\$1,028 50
Williams, C. R., asst. quartermaster general, sal. and exp.	1,545 37
Burroughs, E. S., sergeant.....	720 00
Wilkinson, Leo, laborer.....	720 00
Wells, M. M., clerk.....	720 00
Warriner, B. L., stenographer.....	660 00
American Express Co., expressage.....	247 71
United States Express Co., expressage.....	217 20
Davis, F. L., postmaster, postage.....	452 40
Democrat Printing Co., printing.....	329 96
Western Union Telegraph Co., messages.....	10 20
Wisconsin Telephone Co., messages.....	18 00
Hagel, J. R., services.....	215 79

General Fund Disbursements, 1909.

Pearson, Frank, maps.....	19 20
Badger Mfg. Co., lost property.....	252 45
Williams, C. R., lost property.....	374 69
Williams, C. R., camp expenses.....	1,784 63
Williams, C. R., national competition.....	799 70
Williams, C. R., labor pay roll.....	2,889 80
Williams, C. R., labor, fire loss.....	196 90
Williams, C. R., supplies.....	3,451 18
C., M. & St. P. Ry. Co., transportation.....	1,264 06
C. & N. W. Ry. Co., transportation.....	466 51
Illinois Central Ry. Co., transportation.....	9 99
Wisconsin Central Ry. Co., transportation.....	138 67
C., St. P., M. & O. Ry. Co., transportation.....	717 83
Green Bay & Western Ry. Co., transportation.....	14 15
C., M. & St. P. Ry. Co., freight.....	430 39
C., St. P., M. & O. Ry. Co., freight.....	1,324 62
Eberhart, G. P., deed.....	56 00
Eberhart, W. F. & A. G., labor.....	254 60
Orange Drainage District, drainage.....	240 00
Moss, Capt. J. A., manuals.....	140 62
Pearson, Frank, blue prints.....	48 00
State Insurance Fund, premiums.....	965 52

Supplies:

Marinette Fuel & Dock Co.....	332 15
Hoppe, F. A.....	243 00
Biersach & Niedermeyer.....	75 74
Siebold, C. H.....	145 87
Yahr & Lange Drug Co.....	30 25
Gold Medal Camp Furniture Co.....	260 90
Hoffman & Billings Mfg. Co.....	16 52
Siekert & Baum Sta. Co.....	69 18
Tomah Mfg. Co.....	136 55
Wisconsin Paste & Paint Co.....	99 00
O'Neil Oil & Paint Co.....	107 79
Esser, Louis, & Co.....	46 50
Donavin & Co.....	199 95
Henderson-Ames Co.....	109 30
Eberhart, Otto.....	68 79
Alsbacher, L. I.....	41 50
Falconer, R. C.....	39 48
Frohman, G. M.....	664 31
Gleason, L. E., & Son.....	117 51
Vote-Berger Co.....	104 79
Drake Bros. Co.....	12 12
Horton, C. H.....	150 45
Target Supply Co.....	16 50
Winchester Repeating Arms Co.....	131 24
Goll & Frank Co.....	16 07
Medberry-Findeison Co.....	68 88
Home Mfg. Co.....	48 00
Whereat, I. G.....	10 05
Schwaab Stamp & Seal Co.....	12 68
Marvin, Michels & Bradley.....	6 90
Winder Target Supply Co.....	379 00

General Fund Disbursements, 1909.

Remington Typewriter Co.....	4 05
Gurley, W. & L. E.....	72 75
Aiken Engineering Co.....	25 00
International Metal Ceiling Co.....	90 96
Milwaukee Artistic Metal Ceiling Co.....	28 00
	\$26,706 43

STATE HISTORICAL SOCIETY.

Alzheimer, Elizabeth, housemaid.....	\$384 00
Adams, E. C., assistant.....	660 00
Allen, H. L., assistant.....	600 00
Atwood, M. J., assistant.....	262 60
Butts, Bennie, messenger.....	600 00
Bradley, I. S., librarian, sal. and exp.....	1,631 40
Beecroft, D. G., superintendent's clerk.....	730 81
Brown, C. E., museum chief.....	1,000 00
Beecroft, L. J., assistant.....	126 16
Brisbois, Barbara, attendant.....	88 70
Beecroft, L. J., periodical room chief.....	432 00
Dale, Bridget, housemaid.....	116 00
Foster, M. S., reading room chief.....	900 00
Gunkle, Tillie, housekeeper.....	516 78
Hean, C. S., newspaper room chief.....	180 00
Hean, Isabel, assistant.....	360 00
Jacobsen, Anna, cataloguer.....	657 45
Jones, Hazel, attendant.....	85 55
Kellogg, L. P., assistant.....	450 00
Kindschi, Walter, janitor.....	39 38
Kindschi, Walter, attendant.....	164 16
Kehoe, Chas., night watch.....	255 00
Lincoln, C. C., janitor.....	724 00
Link, L. P., attendant.....	160 40
Lewis, Kate, cataloguer.....	564 20
Leclerc, Louise, cleaner.....	44 75
Link, Adolph, attendant.....	23 70
Mausbach, Anna, housemaid.....	384 00
McCraner, Flora, extra help.....	32 25
Morhoff, Mary, extra help.....	37 50
McCulloch, Lucien, attendant.....	81 60
Nelson, Magnus, janitor.....	840 00
Nelson, Gertrude, housemaid.....	382 15
Nelson, Carl, janitor.....	1 50
Nunns, A. A., superintendent's secretary.....	350 00
Nunns, A. A., assistant librarian.....	850 00
Oakley, M. M., assistant librarian.....	300 00
Parkinson, Eve, periodical room chief.....	180 00
Parkinson, Eve, newspaper room chief.....	540 00
Robson, Irving, janitor.....	720 00
Richards, C. A., assistant.....	470 10
Schmelzer, Elizabeth, housemaid.....	123 10
Schuman, Mildred, extra help.....	37 50
Shillander, A. A., assistant.....	90 20
Schulte, I. E., assistant.....	50 00

General Fund Disbursements, 1909.

Thwaites, R. G., secretary and supt., sal. and exp.....	2,280 06
Tilton, A. C., document room chief.....	1,189 56
True, E. I., assistant.....	216 00
Tiernan, Wm., assistant.....	65 80
Warnecke, Nelia, attendant.....	257 48
Welsh, I. A., cataloguer chief.....	726 58
American Express Co., expressage.....	596 83
Alford Bros., laundry.....	96 00
Andrews, C. C., books.....	41 98
American Hist. Soc., dues.....	3 00
Alvord, C. W., services.....	16 30
American Book Co., books.....	15 00
Allen, E. T., books.....	15 00
Appleton, Robt. & Co., books.....	6 00
A. L. A. Pub. Board, books.....	10 83
American Library Assn., dues.....	4 00
Adams, W. F., books.....	40 40
Boston Book Co., books.....	29 40
Brown, C. E., lettering.....	13 15
Bibliographical Society of Am., dues.....	3 00
Burrows Bros. Co., books.....	9 25
Bassett, H. K., books.....	10 00
Bunin, N. B., services.....	4 60
Banning, P. W., books.....	5 00
Blackstone, J. W., books.....	5 00
Bartlett, W. W., photographs.....	5 00
Benton, J. H., books.....	5 00
Bohrmt, John, services.....	41 40
Butler, A. W., book.....	3 00
Bigelow, H. M., pictures.....	32 80
Browning, E. F., books.....	7 20
C. & N. W. Ry. Co., freight.....	52 81
City Treasurer, sprinkling.....	35 66
Champlain Society, books.....	20 00
C., M. & St. P. Ry Co., freight.....	112 24
Cudahy Packing Co., supplies.....	24 00
Clark, A. H., & Co., books.....	115 20
Continental Mfg. Co., supplies.....	8 75
Caspar, C. N., Co., books.....	19 60
Carnegie Institution, books.....	4 00
Carswell Co., books.....	314 00
Conklin & Sons, ice.....	86 40
Conrad, H. C., books.....	10 00
Cooper, C. F., & Co., books.....	74 35
Cadby, J. W., books.....	24 00
Capital City Paper Co., supplies.....	55 00
Democrat Printing Co., printing and binding.....	12,331 74
Dennison Mfg. Co., supplies.....	15 50
Dodd, Mead & Co., books.....	18 00
Derossi, C., books.....	32 00
Dutton, E. P., Co., books.....	40 00
Doolittle, W. T., books.....	4 00
Dupuy, B. H., books.....	6 50
Danziger, Louis, books.....	3 46
Eastman, J. S., repairs.....	199 03

General Fund Disbursements, 1909.

Egypt Exploration Fund, books.....	15 00
Electrical Supply Co., supplies.....	48 13
Emery Record Preserving Co., restoring and binding manuscripts	327 55
Findorff, J. H., repairs.....	533 49
Fradenburgh, J. N., supplies.....	5 00
Ferris & Ferris, drayage.....	36 60
Fleisch, J. A., books.....	5 00
Field, Marshall, & Co., supplies.....	2 55
Free Library Commission, typewriters.....	35 90
Gross, Phillip, Hardware Co., supplies.....	16 60
Gill, Alex, & Co., repairs.....	460 00
Gilbertson & Anderson, repairs.....	3 00
Genealogical Assn., books.....	12 00
Greenlee, R. S. & R. L., books.....	12 00
Gamwell, W. A., books.....	2 15
Griffin, M. I. J., books.....	3 15
Grafton Press, books.....	10 00
Goshen College, books.....	2 00
Henkels, S. V. & Co., books.....	3 50
Hygienic Soap Granulator Co., supplies.....	9 60
Hart, John, books.....	96 20
Hartranft, F. B., books.....	5 07
Holand, H. R., services.....	10 00
Holcomb Mfg. Co., supplies.....	93 23
Houghton, Mifflin & Co., books.....	11 25
Hayden, H. E., books.....	10 50
Heilman, S. P., books.....	2 75
Huntling, H. R., Co., books.....	2 50
History Book Co., books.....	5 00
Hook, C. S., books.....	31 00
Honeyman's Pub. House, books.....	14 00
Hixon, W. W., & Co., books.....	10 50
Herr, T. W., books.....	7 00
Himley, A. E., books.....	3 50
Hennessey & Co., books.....	12 50
Hazen, I. M., books.....	48 42
Illinois Central Ry. Co., freight.....	9 70
Illinois Electric Co., supplies.....	3 17
Iowa Publishing Co., books.....	10 00
Jamestown Official Photo Corp., photographs.....	10 00
Johnson, W. G., & Co., supplies.....	47 62
Johnson Service Co., supplies.....	14 40
Johns Hopkins Press, books.....	2 00
Johnson, Harry, books.....	2 50
Jackson, H. N., books.....	5 00
Keys, Wm., sand.....	1 25
Klein Bros., supplies.....	2 65
Lyon, A. B., books.....	5 00
Library of Congress, cards.....	50 00
Littlefield, G. E., books.....	219 03
Leland, W. G., books.....	28 66
Lewis Historical Pub. Co., books.....	31 67
Liebeck, C. F., books.....	4 43
Libbie, C. F., & Co., books.....	14 61

General Fund Disbursements, 1909.

Library Bureau, books.....	4 00
Lauterbach, L., books.....	1 35
Lyle, W. T., books.....	2 00
Morrison, N. F., books.....	88 20
Meyer News Service Co., clippings.....	25 20
Massachusetts Magazine, sub.....	2 50
Mautz Bros., repairs.....	131 73
McClurg, A. C., & Co., books.....	288 25
Miller, W. H., books.....	5 00
Meeker, F. J., books.....	12 21
Madison Postoffice, postage.....	415 00
Madison Gas & Electric Co., service.....	31 80
Mandel Engraving Co., cuts, etc.....	14 23
MacLean, J. P., books.....	4 00
Munsell's, Joel, Sons, books.....	22 00
Moore, W. H., periodicals.....	343 10
Military History Society of Mass., books.....	2 50
McMillan, W. F., books.....	6 00
Mason, F. C., books.....	3 25
Morse, H. H., books.....	3 00
Mass. Soc. of Mayflower Descendants, books.....	3 00
Moon, R. C., books.....	20 00
Meyer, H. W., books.....	2 00
Mann, A. W., books.....	4 00
Munroe, A. P., books.....	2 50
Madison Tent & Awning Co., repairs.....	35 00
New York Store, supplies.....	38 78
Northern Electrical Mfg. Co., supplies.....	15 52
Nielson, E. C., photographs.....	17 00
Nye, D. F., books.....	5 00
Nickles, R. J., supplies.....	111 50
North, S. N. D., books.....	9 00
Newhall, D. H., books.....	3 25
Ogle, G. A., & Co., books.....	7 50
Oppel, W. A., supplies.....	2 60
Otis Elevator Co., repairs.....	11 10
Pennsylvania German Soc., books.....	5 00
Publishing Society of Minn., books.....	15 00
Passavant, D. L., books.....	31 00
Piper Bros., supplies.....	42 93
Pandex Co., books.....	10 00
Pinney, J. J., books.....	5 00
Publishers Weekly, books.....	3 00
Patterson, J. T., books.....	7 00
Robertson, T. B., Soap Co., supplies.....	21 06
Ricks, Joel, books.....	5 00
Rogers, H. E., newspapers.....	14 90
Rand, McNally & Co., books.....	16 00
Reinsch, P. S., books.....	499 05
Redfield, P. B., books.....	15 00
Remington Typewriter Co., supplies.....	4 40
Randall, G. H., books.....	5 00
Reporter Printing Co., books.....	2 00
Rhoads, S. N., books.....	21 00
Stechert, G. E., & Co., books.....	582 21

General Fund Disbursements, 1909.

Sharpe, W. C., books.....	10 00
Sumner & Morris, supplies.....	32 11
Seabrook, I. D., books.....	26 00
Sotheran, H., & Co., books.....	477 41
Streissguth-Petran Eng. Co., cuts.....	104 08
Snow & Farnham Co., books.....	10 00
Southern Book Exchange, books.....	55 88
Southern Historical Society, books.....	6 00
Saffel, C. C., books.....	38 00
Stowe, W. F., books.....	4 00
Stewart, G. R., books.....	7 00
Sellers, E. J., books.....	3 00
Slocum, C. E., books.....	7 00
Thwaites, R. G., books.....	38 23
Tyrrell, Jos., services.....	19 94
Torch Press, books.....	10 27
Tice & Lynch, books.....	16 86
Treat, C. W., books.....	167 00
United States Express Co., expressage.....	351 65
University of Wisconsin, maintenance.....	227 13
Van Nappen, C. L., books.....	5 50
Western Union Telegraph Co., messages.....	2 06
Warren, G. A., books.....	5 00
Wisconsin Telephone Co., messages.....	1 20
Wyman, Mrs. Lloyd, books.....	5 00
Wahr, Geo., books.....	2 00
Wilson, H. W., & Co., books.....	18 50
Wilson, Lawrence, books.....	2 50
Wilcox, O. N., books.....	5 00
Wells, Fargo & Co., expressage.....	9 00
Yale, R. H., books.....	4 70
Yawkey, Crowley Lumber Co., lumber.....	3 20
Library Bureau, chap. 535, laws 1907.....	6,584 65
Klein Bros., chap. 535, laws 1907.....	834 00
Findorff, J. H., chap. 535, laws 1907.....	1,903 86
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	\$52,949 68

FREE LIBRARY COMMISSION.

Brahaney, Margaret, assistant.....	\$367 50
Brewitt, Theodora, assistant, sal. and exp.....	514 37
Brinkhoff, C. G., stenographer.....	121 15
Carpenter, M. F., instructor, sal. and exp.....	302 18
Curtiss, L. M., stenographer.....	720 00
Corcoran, Mrs. Wm., caretaker.....	322 50
Christenson, Marie, stenographer.....	38 00
Casey, Edwina, stenographer.....	29 20
Carroll, Edna, stenographer.....	99 10
Drake, J. M., instructor, sal. and exp.....	499 93
Diment, Mabel, assistant.....	20 00
Dudgeon, M. S., draughtsman.....	1,500 00
Daly, A. L., stenographer.....	438 36
Elliott, J. E., instructor, sal. and exp.....	348 94
Gaffney, Mabel, assistant.....	415 00

General Fund Disbursements, 1909.

Gratz, Mabel, assistant.....	15 00
Hazeltine, M. E., preceptor, sal. and exp.....	2,094 28
Homewood, Mabel, stenographer.....	420 00
Hartman, Leone, clerk.....	216 16
Hornbeck, Stanley, assistant.....	200 00
Imhoff, O. M., cataloguer.....	1,275 00
Johnson, Irene, stenographer.....	495 00
Keyes, L. S., messenger.....	86 20
Kennedy, H. T., instructor, sal. and exp.....	858 54
Legler, H. E., secretary, sal. and exp.....	3,813 71
Lyons, A. M., assistant.....	6 80
McCarthy, Chas., librarian.....	3,500 00
Mayers, A. L., chief clerk.....	1,090 00
McGregor, Ford, assistant.....	800 00
Matson, Bertha, stenographer.....	449 90
Miller, Z. K., assistant.....	321 26
Nielson, Wm., messenger.....	315 00
Nielson, Amanda, assistant.....	4 16
O'Keefe, Anna, assistant.....	20 00
Pengelly, Ruby, assistant.....	160 00
Ray, M. K., assistant.....	51 31
Ryan, Mary, assistant.....	420 00
Ryan, Wm., draughtsman.....	882 25
Riley, Miles, draughtsman.....	542 35
Stearns, L. E., chief, travelling libraries, sal. and exp..	1,947 58
Sawyer, H. P., instructor, sal. and exp.....	1,287 58
Schaffner, M. A., assistant.....	180 85
Stearns, Helen, asst. cataloguer.....	706 15
Spencer, Blanche, stenographer.....	420 00
Scott, Laura, stenographer.....	1,000 00
Schutz, Chas., messenger.....	169 55
Togstad, Clarence, messenger.....	301 10
Turvill, Helen, assistant.....	406 03
Whare, G. A., clerk.....	320 00
Wrabetz, Voyta, assistant.....	230 00
American Express Co., expressage.....	52 51
Anderson, John, Pub. Co., books.....	48 73
A. L. A. Publishing Board, books.....	160 68
Alford Bros., laundry.....	9 01
Addressograph Co., addresses.....	81
American Economic Assn., subscription.....	12 00
American Assn. for Labor Legislation, books.....	23 00
Ahern, M. E., lectures.....	28 70
Averbeck, F. A., services.....	1 00
Anderson, C. W., services.....	25 00
Boston Book Co., books.....	30 17
Baker & Taylor Co., books.....	34 66
Brumder, George, books.....	1 75
Burroughs Bros. Co., books.....	24 00
Boston Herald Co., books.....	8 00
Brown, C. E., lettering.....	6 00
Bartlett, W. W., photographs.....	5 00
Baillie, Herbert, books.....	9 62
Brownell, L. J., services.....	1 11
Bruncken, Ernest, lecture.....	10 00

General Fund Disbursements, 1909.

Brett, W. H., lectures.....	57 70
Bascom, E. L., lectures.....	20 00
Brayton, Robert, services.....	12 00
Carnegie Institution, books.....	10 75
Collyer, B. B., magazines.....	4 00
Callaghan & Co., books.....	18 75
Chivers, Cedric, books.....	19 00
Cairns, W. B., lecture.....	10 00
Century Co., books.....	30 00
Democrat Printing Co., printing and binding.....	3,103 66
Democrat Printing Co., supplies.....	34 30
Dane County Telephone Co., messages.....	12 00
Dickey, J. R., books.....	4 50
Darling, G. R., lectures.....	150 00
Elm Tree Press, book.....	10 50
Elemendorf, Theresa, lectures.....	35 00
Edwards, R. H., lectures.....	10 00
Fairbanks, A., & Co., books.....	20 83
Findlay & Co., supplies.....	1 55
Fairbanks, Morse & Co., supplies.....	16 00
Fenton, Margaret, services.....	10 00
Ferris, E. S., drayage.....	7 00
Fairchild, S. C., lecture.....	45 10
Frederickson, A. D. & J. V., supplies.....	6 45
Gundelach, August, supplies.....	97 00
Grumiaux News & Sub. Agency, magazines.....	77 58
Hallyer, Frederick, books.....	41 00
Houghton, W. S., books.....	2 68
Haswell Furniture Co., supplies.....	20 00
Harloff, P. F., supplies.....	4 70
Huntling, H. R., Co., books.....	20 44
Hagman, W. P., books.....	1 50
Hadley, Chalmers, lecture.....	18 48
International Tax Assn., subscription.....	2 25
Imhoff, H. J., services.....	150 00
Jones, Mrs. B. W., lectures.....	20 00
Kornhauser & Co., supplies.....	1 82
Kroncke, H. G., Hdw. Co., supplies.....	1 91
Lord, I. E., lecture.....	20 00
Library Bureau, subscription.....	15 00
Ladd, N. M., Co., books.....	6 88
League of Library Com., dues.....	33 00
Lathrop, H. B., lecture.....	10 00
Loeser, Frederick, & Co., books.....	8 50
Matthews, Shaller, lecture.....	25 00
Madison Postoffice, postage.....	909 12
Madison Free Library, maintenance.....	763 67
McClurg, A. C., & Co., books.....	1,090 58
Milwaukee Free Press, subscription.....	5 00
Moseley, J. E., books and supplies.....	1,871 06
Meyer News Service Co., clippings.....	60 00
McConachie, L. G., services.....	900 00
Municipal Engineering Co., subscription.....	2 00
Madison Gas & Electric Co., service.....	18 08
Mautz Bros., supplies.....	6 70

General Fund Disbursements, 1909.

Macpherson, M. R., lecture.....	57 23
Multum in Parvo Binder Co., supplies.....	4 80
Menasha Wood Split Pulley Co., boxes.....	81 90
Munroe, D. C., lecture.....	10 00
Municipal Journal & Engineer, subscription.....	3 00
Malkan, Henry, books.....	1 54
Morris Book Shops, books.....	4 45
Mack, J. G. D., lecture.....	10 00
Mason, E. E., lecture.....	10 00
N. E. Union School of Printing, books.....	3 25
National Municipal League, books.....	13 80
Neuhaus, Alma, books.....	1 13
Oregon Library Com., books.....	4 00
Olcott, F. J., lecture.....	29 45
Publishers Weekly, advertising and books.....	44 60
Postal Telegraph Co., messages.....	21 15
Piper Bros., supplies.....	7 30
Parsons Printing & Sta. Co., supplies.....	42 55
Price, W. H., lecture.....	10 00
Parmelee, E. G., refund.....	28 00
Root, A. S., lecture.....	20 25
Remington Typewriter Co., machines.....	435 00
Review of Reviews, subscription.....	3 00
Stechert, G. E., & Co., books.....	41 70
Social Science Library Bureau, books.....	2 00
Smith, C. C., services.....	6 60
Superintendent of Public Property, books.....	30 00
Smith, W. M., lecture.....	10 00
School of Printing, books.....	5 00
Streissguth-Petran Eng., Co., cuts, etc.....	1 65
Schubert, J. C., photographs.....	9 00
Salisbury, G. E., lecture.....	11 80
Smith, M. A., lecture.....	17 30
State Journal Printing Co., subscription.....	5 00
Turner, F. J., lecture.....	10 00
United States Express Co., expressage.....	24 04
University Club, expenses.....	3 85
Union Library Assn., books.....	34 82
Wisconsin Telephone Co., messages.....	40 40
Western Architect, subscription.....	1 50
Wanamaker Co., books.....	11 53
Western Union Telegraph Co., messages.....	24 80
Wilson, H. W., Co., books.....	84 76
Wisconsin Spectator, subscription.....	2 00
Wells, Fargo & Co., expressage.....	1 60
State Insurance Fund, premiums.....	37 16
	\$42,349 69

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Birge, E. A., director, sal. and exp.....	\$617 56
Buetow, W. C., draughtsman.....	411 69
Balsey, F. M., services.....	114 08
Bates, F. E., services.....	23 10

General Fund Disbursements, 1909.

Cox, G. H., geologist.....	500 00
Colladay, E. B., services.....	50 30
Cenfield, F. H., services.....	51 45
Christopher, R. T., services.....	53 33
Diemer, M. E., services.....	57 36
Deming, R. E., services.....	7 80
Fisher, S. M., services.....	17 70
Glaetli, John, services.....	28 25
Gilman, E. D., services.....	22 95
Gleason, M. G., services.....	5 50
Hotchkiss, W. O., geologist, sal. and exp.....	2,962 49
Hall, E. B., assistant, sal. and exp.....	805 54
Hirst, A. R., engineer, sal. and exp.....	2,785 78
Halbert, C. A., services.....	15 81
Huels, F. W., assistant, sal. and exp.....	367 97
Hall, R. D., services.....	97 17
Jackson, H. H. T., services.....	273 44
Juday, Chancey, biologist, sal. and exp.....	1,160 18
Kuelling, H. J., assistant, sal. and exp.....	1,246 13
Kleinheinz, Adelaide, services.....	10 25
Kemmerer, George, services.....	69 09
Lenher, Victor, services.....	10 00
Le Grand, A. J., services.....	98 32
Lorenz, E. H. J., services.....	12 00
Martin, Laurence, service.....	727 00
Maxon, J. G., services.....	49 10
Moore, A. L., services.....	15 00
Mott, W. R., services.....	18 00
Marshall, Ruth, services.....	75 00
Richardson, W. D., services.....	28 00
Rigden, E. J., services.....	29 00
Smith, L. M., services.....	80 00
Sanford, F. G., clerk.....	275 00
Torkelson, M. W., engineer, sal. and exp.....	2,124 59
Thwaites, F. T., assistant, sal. and exp.....	710 75
Tomlinson, W. H., services.....	32 97
Vorhies, C. T., services.....	100 90
Weidman, S., geologist, sal. and exp.....	2,202 52
Wagner, George, services.....	36 23
Wells, W. C., stenographer.....	630 00
American Express Co., expressage.....	285 00
Busch & Lomb Optical Co., supplies.....	7 50
Cantwell Printing Co., supplies.....	25 00
Carpenter, G. B., & Co., supplies.....	54 60
Dietzgen, Eugene, Co., supplies.....	79 06
Democrat Printing Co., printing.....	2,694 09
Eastman, J. S., supplies.....	2 15
Fass, Joseph, & Co., supplies.....	30 50
Findorff, J. H., supplies.....	9 00
Gebhardt, Carl, supplies.....	3 00
Hoen, A., & Co., maps.....	1,767 00
Haswell Furniture Co., supplies.....	84 75
Hollister Drug Co., supplies.....	12 30
Haak, William, Jr., supplies.....	28 84
Keuffel & Esser Co., supplies.....	4 48

General Fund Disbursements, 1909.

Kemmerer, George, photographs.....	64 00
Lutman, B. F., supplies.....	9 80
Madison Tent & Awning Co., supplies.....	6 50
Madison Engraving Co., cuts.....	1 03
North Western Lithographing Co., maps.....	261 17
National Distilling Co., supplies.....	29 17
Oshkosh Gas Light Co., supplies.....	20 00
Parsons Printing & Stationery Co., supplies.....	87 60
Polk, R. L., & Co., book.....	6 00
Smithsonian Institution, exchanges.....	68 70
Sargent, E. H., & Co., supplies.....	42 77
Streissguth-Petran Engraving Co., cuts, etc.....	30 05
United States Express Co., expressage.....	169 18
University Co-operative Co., supplies.....	19 68
Whitall-Tatum Co., supplies.....	53 20
Wolf, Kubly & Hirsig, supplies.....	12 70
Wisconsin Central Ry. Co., freight.....	16 24
Wells, Fargo & Co., expressage.....	2 71
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	\$24,997 37

GRAIN AND WAREHOUSE COMMISSION.

Johnson, H. A., commissioner.....	\$1,200 00
Kimball, Byron, commissioner.....	1,100 00
Macfadden, W C., commissioner.....	933 33
Kernan, James, commissioner.....	266 67
Crumpton, W. H., commissioner.....	100 00
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	\$3,600 00

STATE BOARD OF AGRICULTURE.

Treasurer State Board of Agriculture, state aid less insurance	\$8,097 04
American Express Co., expressage.....	203 50
United States Express Co., expressage.....	133 45
Wells, Fargo & Co., expressage.....	2 23
Madison Post Office, postage.....	479 02
Democrat Printing Co., printing.....	3,234 12
Western Union Telegraph Co., messages.....	10 56
Postal Telegraph Cable Co., messages.....	5 01
Wisconsin Telephone Co., messages.....	42 35
Dane County Telephone Co., messages.....	1 25
Streissguth-Petran Engraving Co., cuts.....	523 29
State Insurance Fund, premiums.....	1,902 96
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	\$14,634 78

BOARD OF IMMIGRATION.

Cambell, A. D., secretary, sal. and exp.....	\$2,341 76
Kissel, I. E., stenographer.....	120 97
Berry, Rose, stenographer.....	624 00
American Express Co., expressage.....	272 27
United States Express Co., expressage.....	246 36

General Fund Disbursements, 1909.

Wells, Fargo & Co., expressage.....	19 03
Madison Post Office, postage.....	247 00
Democrat Printing Co., printing.....	830 00
Wisconsin Telephone Co., messages.....	134 44
Manz Engraving Co., cuts, etc.....	137 60
Moseley, J. E., supplies.....	35 35
Roump, A. B., services.....	9 55
Sankar, L. J., services.....	573 63
Kuryer Publishing Co., printing.....	30 00
Keystone Type Foundry, supplies.....	14 40
Osgood Co., printing.....	52 54
Herald Printing Co., printing.....	40 00
Madison Engraving Co., cuts, etc.....	64 38
Commercial West, subscription.....	8 00
Delaney, A. E., services.....	8 75
Blied, F. C., & Co., printing.....	18 75
Chippewa Valley Pub. Co., printing.....	25 00
Hadden, A. A., printing.....	140 00
Geffuegel Zuechter Pub. Co., printing.....	10 00
Parsons Printing & Stationery Co., supplies.....	20 10
Cantwell Printing Co., printing.....	1,263 75
Kortmeyer Printing Co., printing.....	28 75
Capital City Paper Co., paper.....	10 42
Haswell, Furniture Co., supplies.....	70 25
Sumner & Morris, supplies.....	4 50
Keeley, Neckerman & Kessenich, supplies.....	6 00
Stanley, F. G. & C. A., lumber.....	7 50
Evening Telegram Co., advertising.....	16 50
	<hr/>
	\$7,431 55

BOARD OF CONTROL.

Conover, A. D., member, sal. and exp.....	\$2,742 06
Dresser, L. B., member, sal. and exp.....	2,742 82
Frisby, A. J., member, sal. and exp.....	2,547 08
Grimmer, Elmer, member, sal. and exp.....	2,562 10
Grotophorst, H., member, sal. and exp.....	2,577 42
Tappins, M. J., secretary, sal. and exp.....	2,638 85
Lerum, A. C., chief clerk.....	1,500 00
Lerdall, H. T., 1st asst. chief clerk.....	1,100 00
Bart, W. F., 2nd asst. chief clerk.....	900 00
Barnard, J. E., clerk.....	800 00
Dunn, F. R., stenographer.....	533 35
Rideout, F. R., stenographer.....	266 65
American Express Co., expressage.....	51 98
United States Express Co., expressage.....	44 22
Wells, Fargo & Co., expressage.....	1 10
Madison Postoffice, postage.....	876 00
Democrat Printing Co, printing.....	660 26
Western Union Telegraph Co., messages.....	165 79
Postal Telegraph Cable Co., messages.....	178 67
Wisconsin Telephone Co., messages.....	445 45
Dane County Telephone Co., messages.....	20
Manning, T. F., examination.....	10 00

General Fund Disbursements, 1909.

White, M. J., examination.....	20 00
Fowle, F. F., examination.....	30 00
Mitchell, A., examination.....	10 00
Hart, H. H., books.....	16 00
Falbe, John, transporting patients.....	136 54
McClurg, A. C., & Co., books.....	3 55
Sawyer, W. E., books.....	2 90
American Thresherman, subscription.....	2 00
University of Chicago Press, books.....	1 80
Milwaukee Free Press Co., subscription.....	10 00
Hearn, A. S., subscription.....	1 50
McGraw Pub. Co., subscription.....	3 00
American Contractor Publishing Co., subscription.....	5 00
Mining World, subscription.....	4 00
Milwaukee Sentinel Co., subscription.....	5 00
State Journal Printing Co., subscription.....	5 00
Charities Publishing Co., subscription.....	1 00
National Conference of Charities & Correction, proceed- ings.....	153 75
Johnson, G. E., subscription.....	6 00
System Co., subscription.....	2 00
Northwestern Miller, subscription.....	3 00
Children's Charities, subscription.....	1 00
Metropolitan, The, subscription.....	1 50
Gage Publishing Co., subscription.....	4 00
	<hr/>
	\$23,772 54

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$168,101 20
Northern Hospital for Insane.....	154,978 26
School for Deaf.....	90,128 72
School for Blind.....	49,680 94
Industrial School for Boys.....	85,761 78
State Prison.....	277,971 79
State Public School.....	56,525 83
Home for Feeble-Minded.....	224,491 70
State Reformatory.....	103,288 18
Tuberculosis Sanatorium.....	60,093 55
	<hr/>
	\$1,271,021 95

WISCONSIN WORKSHOP FOR BLIND.

Dunk Tank Works.....	\$28 00
Henning, John.....	97 50
Kusterman, Oscar.....	1,611 62
Kojis, John.....	484 00
Milwaukee Western Fuel Co.....	77 50
Patz, Peter.....	488 00
Schroeder, William.....	690 75
Wilmanns, F. M.....	1,284 00
Wiese, Henry.....	48 00
Zauna, Michael.....	604 00
Zinn, Charles, & Co.....	1,687 50
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	\$7,100 87

General Fund Disbursements, 1909.

WISCONSIN VETERANS' HOME.

State Insurance Fund, premiums.....	\$942 11
Treas. Wis. Veterans' Home, chap. 248, laws 1893, less insurance	4,057 89
Treas. Wis. Veterans' Home, care of inmates, etc.....	109,427 70
	<hr/>
	\$114,427 70

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS, CHAPTER 343,
LAWS 1907.

Anderson, L. J.....	\$420 00
Berry, M. J.....	77 80
Bothe, William, & Son.....	74 53
Blair, Robert	254 85
Breese, L. B.....	300 00
Boston Store	20 47
Burdick & Allen.....	82 00
Coakley, Daniel	12 50
Currie Brothers	172 55
Curtis, D. B.....	185 15
Carroll, G. A.....	163 77
Downey & Kruse Co.....	58 79
Ellis & Coogan.....	113 57
Emslie, John	24 84
Friend, L. R.....	338 68
Gross, Phillip, Hardware Co.....	62 96
Hoffman & Billings Mfg. Co.....	4 23
Hennecke, C., Co.....	17 00
Heiligenthal, V. W.....	2 20
Hills, H. V., Co.....	55 00
Iverson, J. C., Co.....	18 25
James, Peter.....	420 00
Jaeckel, O. C.....	367 50
Kunath, R	2 00
Manthy-Sieker Co	141 39
Moran, Cornelia	35 00
Niedecken, H., Co.....	15 30
Nutting, H. K.....	19 35
Parks, I. C.....	90 00
State Insurance Fund.....	395 55
Stacy, F. M.....	270 00
Singer Sewing Machine Co.....	178 00
Thiele, Henry, Co.....	8 32
Watts, George	9 36
Weden, H., & Sons Co.....	7 65
	<hr/>
	\$4,418 56

General Fund Disbursements, 1909.

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:

Brown	\$6,769 93
Calumet	37 07
Door	1,043 79
Iron	345 79
Kewaunee	711 98
Langlade	188 71
Manitowoc	64 92
Oconto	2,516 53
Shawano	336 72
Taylor	165 36
Wood	197 11
State-at-Large	176 40

 \$12,554 31

Chippewa County Asylum:

Chippewa	\$3,616 91
Ashland	1,030 96
Barron	1,994 62
Bayfield	1,579 04
Burnett	172 99
Clark	351 67
Douglas	2,154 40
Iron	165 49
Jackson	171 71
Oneida	177 86
Pepin	897 53
Polk	179 94
Price	1,938 73
Rusk	2,294 04
Sawyer	265 57
Taylor	1,019 34
Vilas	78 51
Washburn	470 33
Wood	163 56
State-at-Large	692 97

 \$19,416 17

Columbia County Asylum:

Columbia	\$4,340 79
Adams	192 17
Green Lake	166 44
Jackson	173 90
Juneau	524 19
Marquette	827 05
Portage	401 17
State-at-Large	2,553 65

 \$9,179 36

Dane County Asylum:

Dane	\$8,802 00
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Dodge County Asylum:

Dodge	\$7,412 67
Clark	171 86
Lincoln	174 86
Shawano	347 20
State-at-Large	522 55

 \$8,629 14

Dunn County Asylum:

Dunn	\$5,136 21
Ashland	340 77
Barron	1,750 15
Bayfield	243 05
Buffalo	311 23
Burnett	490 79
Clark	51 42
Douglas	892 26
Jackson	170 51
Oneida	169 00
Pepin	1,019 74
Pierce	1,189 20
Polk	553 07
Portage	200 21
Price	340 82
St. Croix	172 41
Taylor	792 17
Washburn	325 14
Wood	170 26
State-at-Large	1,072 39

 \$15,390 80

Eau Claire County Asylum:

Eau Claire	\$5,056 50
Ashland	876 56
Barron	690 50
Bayfield	2,619 20
Buffalo	790 56
Clark	1,029 70
Douglas	3,305 02
Iron	386 54
Jackson	179 46
Langlade	175 76
Lincoln	430 36
Marquette	352 20
Polk	349 70
Price	698 35
Taylor	2,123 38
Vilas	174 90
Washburn	12 75
Wood	175 51
State-at-Large	1,749 67

 \$21,177 62

General Fund Disbursements, 1909.

Fond du Lac County Asylum:		Price	161 95
Fond du Lac.....	\$5,981 36	Polk	835 24
Ashland	17 44	Shawano	172 31
Calumet	182 84	Washburn	163 01
Door	365 70	State-at-Large	3,608 41
Green Lake	1,852 28		
Langlade	182 86		\$12,795 80
Manitowoc	182 86		
Marquette	933 00	Jefferson County Asylum:	
Oconto	182 86	Jefferson	\$7,919 93
Oneida	182 86	Ashland	168 86
Ozaukee	365 70	Burnett	169 96
Portage	765 14	Lincoln	180 62
Shawano	182 86	Taylor	171 11
Vilas	182 86	Waushara	339 80
Waushara	514 72	State-at-Large	1,013 99
State-at-Large	1,099 71		
			\$9,964 27
	\$13,175 05		
Grant County Asylum:		La Crosse County Asylum:	
Grant	\$6,566 55	La Crosse	\$9,680 79
Crawford	1,796 96	Barron	325 10
Lafayette	167 76	Bayfield	172 41
State-at-Large	487 92	Buffalo	1,036 58
		Douglas	352 05
	\$9,019 19	Jackson	154 35
		Pierce	326 87
		State-at-Large	175 25
			\$12,223 40
Green County Asylum:		Manitowoc County Asylum:	
Green	\$4,177 07	Manitowoc	\$5,380 93
Buffalo	173 96	Calumet	871 90
Douglas	357 97	Door	2,042 06
Jackson	326 37	Kewaunee	1,210 29
Juneau	2,034 82	Langlade	509 56
Kenosha	873 09	Oconto	344 75
Lafayette	2,434 45	Ozaukee	3,191 62
Pierce	172 21	Shawano	169 66
Polk	340 22	Vilas	171 96
State-at-Large	101 15	Waushara	45 94
		State-at-Large	5,385 18
	\$10,991 31		
			\$19,323 85
Iowa County Asylum:		Marathon County Asylum:	
Iowa	\$3,720 00	Marathon	\$5,120 19
Adams	173 91	Ashland	1,481 51
Ashland	239 38	Barron	517 73
Buffalo	333 53	Bayfield	516 08
Burnett	160 31	Buffalo	169 76
Crawford	508 74	Clark	1,378 99
Douglas	159 36	Florence	175 41
Grant	114 86	Iron	705 99
Iron	167 76	Jackson	670 14
Jackson	251 82	Juneau	93 70
Lafayette	1,220 36		
Monroe	127 43		
Oconto	174 81		
Pierce	502 61		

General Fund Disbursements, 1909.

Langlade	1,074 02	Outagamie County Asylum:	
Lincoln	1,529 02	Outagamie	\$6,564 43
Marquette	350 07	Bayfield	169 21
Oconto	1,029 32	Calumet	697 02
Oneida	786 27	Door	1,165 02
Polk	95 45	Kewaunee	1,309 24
Portage	2,769 10	Langlade	420 41
Sawyer	170 86	Lincoln	521 61
Shawano	1,195 75	Oconto	1,097 32
Taylor	56 58	Oneida	345 75
Vilas	288 10	Portage	695 92
Waushara	171 86	Pierce	175 21
Wood	2,341 06	Rusk	44 56
		Shawano	877 33
	\$22,683 96	Taylor	169 21
		State-at-Large	1,082 78
			\$15,335 02
Marinette County Asylum:		Racine County Asylum:	
Marinette	\$3,683 50	Racine	\$7,690 50
Ashland	349 19	Clark	132 89
Bayfield	147 04	Iron	167 66
Calumet	170 76	Jefferson	99 89
Clark	492 24	Kenosha	5,202 28
Dane	174 77	Kewaunee	177 38
Douglas	171 51	Marinette	100 64
Door	335 37	Oneida	167 28
Dunn	22 06	Rock	141 02
Iron	806 43	State-at-Large	1,995 83
Jackson	402 35		\$15,875 43
Juneau	159 81	Richland County Asylum:	
Kewaunee	334 95	Richland	\$3,244 29
Langlade	662 02	Adams	512 78
Lincoln	511 15	Ashland	52 73
Oconto	1,138 62	Buffalo	323 60
Oneida	54 04	Crawford	3,202 86
Price	162 46	Jackson	169 71
Portage	479 79	Juneau	871 93
Shawano	800 92	Lafayette	175 76
Vilas	417 80	Marquette	171 71
Waushara	194 71	Pierce	340 80
Wood	70 72	Vilas	169 61
State-at-Large	1,770 91	Waushara	693 37
	\$13,518 17	Wood	351 20
		State-at-Large	7,082 08
Milwaukee County Asylum:			\$17,362 43
Milwaukee	\$17,861 36	Rock County Asylum:	
Monroe County Asylum:		Rock	\$7,731 21
Monroe	\$4,339 93	Brown	174 84
Adams	178 50	Lafayette	1,193 32
Clark	343 72		
Jackson	12 00		
Juneau	379 45		
State-at-Large	170 80		
	\$5,424 40		

General Fund Disbursements, 1909.

Marquette	705 90	Trempealeau County Asylum:	
Washburn	176 84	Trempealeau	\$4,764 00
State-at-Large	2,340 57	Buffalo	1,030 40
	<hr/>	Clark	1,119 92
	\$12,322 63	Jackson	2,342 66
St. Croix County Asylum:		Pepin	363 08
St. Croix	\$4,614 43	Portage	2,991 53
Ashland	565 55	Wood	670 74
Barron	1,999 42	State-at-Large	676 56
Bayfield	736 58		<hr/>
Buffalo	339 29		\$13,958 94
Burnett	879 33	Vernon County Asylum:	
Douglas	2,567 13	Vernon	\$4,949 79
Eau Claire	41 24	Adams	819 64
Marquette	168 23	Barron	509 54
Pepin	167 53	Buffalo	169 84
Pierce	2,233 20	Burnett	509 54
Portage	633 10	Clark	1,019 10
Polk	2,713 38	Crawford	1,305 38
Sawyer	168 20	Douglas	339 70
Taylor	167 40	Jackson	849 26
State-at-Large	1,696 93	Juneau	1,262 72
	<hr/>	Pepin	509 54
	\$19,690 94	Polk	389 20
Sauk County Asylum:		Wood	70 64
Sauk	\$5,537 57	State-at-Large	3,131 28
Barron	168 66		<hr/>
Burnett	170 81		\$15,836 17
Juneau	1,854 35	Walworth County Asylum:	
Monroe	78 43	Walworth	\$4,272 43
Pepin	179 16	Barron	172 96
Pierce	533 33	Douglas	168 06
Sawyer	181 36	Door	66 59
Washburn	347 10	Jefferson	167 51
State-at-Large	567 64	Kenosha	171 36
	<hr/>	Lafayette	164 41
	\$9,638 41	Langlade	165 76
Sheboygan County Asylum:		Marquette	170 06
Sheboygan	\$9,188 36	Milwaukee	15 44
Calumet	572 84	Portage	160 81
Door	144 45	Sawyer	144 74
Fond du Lac	91 20	Waushara	3 44
Green Lake	62 97	State-at-Large	3,325 43
Iron	227 92		<hr/>
Langlade	73 06		\$9,169 00
Ozaukee	253 53	Washington County Asylum:	
Pierce	69 94	Washington	\$3,654 00
Portage	338 70	Ashland	177 61
Price	168 86	Calumet	850 28
Shawano	457 78	Forest	171 46
Waushara	144 00	Kewaunee	170 26
Wood	169 36	Langlade	182 96
State-at-Large	2,147 22	Lincoln	349 90
	<hr/>	Marquette	258 90
	\$14,110 19		

General Fund Disbursements, 1909.

Oshkosh	1,100 00	Sparta	1,017 08
Platteville	947 50	Stevens Point	1,320 83
Racine	2,757 08	Superior	1,757 50
Rice Lake	881 66	Wausau	1,051 67
Sheboygan	1,371 22		
			\$39,836 66

PREVENTION OF SAN JOSE SCALE, CHAP. 529, LAWS 1907.

Spencer Lens Co.....	\$17 70
Richards, Morris	439 80
Sandsten, E. P.....	74 51
Rogers, A. J.....	150 51
Milward, J. G.....	16 32
Graham, Bertha	11 40
Tracy, Gibbs & Co.....	57 09
Moore, J. G.....	17 88
Sheehy, Etta	135 00
Detjen, L. R.....	47 95
Keyes, E. W., postmaster.....	10 62
	\$978 78

INSPECTOR OF APIARIES.

France, N. E., per diem and exp.....	\$445 55
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ACADEMY OF SCIENCES, ARTS AND LETTERS.

American Express Co.....	\$16 21
United States Express Co.....	34 01
Mandel Engraving Co.....	201 23
Democrat Printing Co.....	1,163 12
C., M. & St. P. Ry. Co.....	33 87
Wagner, George	8 45
C. & N. W. Ry. Co.....	2 39
Streissguth-Petran Engraving Co.....	28 55
Heliochrome Printing Co.....	103 40
Wells, Fargo & Co.....	75
	\$1,591 98

COMMISSIONERS OF PUBLIC PRINTING.

Telegram Publishing Co.....	\$48 60
La. Crosse Tribune Co.....	42 30
State Journal Printing Co.....	58 40
Democrat Printing Co.....	61 10
Germania-Herald Association.....	57 00
Evening Wisconsin Co.....	61 10
Milwaukee Free Press Co.....	70 20
	\$398 70

General Fund Disbursements, 1909.

MEMORIAL HALL, CHAP. 166, LAWS 1907.

Mautz Brothers	\$21 75
Democrat Printing Co.....	33 85
Ridgway, I. A.....	6 00
Eaton, E. B.....	3 00
National Tribune Co.....	4 15
McKay, W. J.....	4 90
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	\$73 65

STATE BOARD OF ARBITRATION.

Humphrey, John, per diem and exp.....	\$1,523 95
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STATE BOARD OF CANVASSERS.

Howitt, Harvey, special messenger.....	\$17 01
Galloway, A. W., special messenger.....	8 70
Nagler, L. B., special messenger.....	49 50
Cobban, A. J., special messenger.....	51 98
Comerford, W. H., special messenger.....	15 70
State Journal Printing Co., publishing returns.....	602 55
	<hr/>
	\$745 44

STATE BAR EXAMINERS.

Jackson, A. A., per diem and exp.....	\$384 47
Rusk, L. J., per diem and exp.....	472 20
Richmond, T. C., per diem and exp.....	288 66
Glicksman, Nathan, per diem and exp.....	264 36
Democrat Printing Co.....	85 52
Oakey, W. E.....	5 00
North, J. R., per diem and exp.....	186 76
	<hr/>
	\$1,686 97

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

Treas. Wis. Cheesemakers' Ass'n.....	\$600 00
Democrat Printing Co., report.....	396 71
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	\$996 71

WISCONSIN HORTICULTURAL SOCIETY, CHAP. 408, LAWS 1907.

Treas. Wis. Horticultural Society.....	\$8,000 00
Democrat Printing Co., report.....	1,282 98
Streisguth-Petran Engraving Co.....	62 73
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	\$9,345 71

General Fund Disbursements, 1909.

WISCONSIN DAIRYMEN'S ASSOCIATION, CHAP. 421, LAWS 1901.

Treas. Wis. Dairymen's Ass'n.....	\$7,000 00
Democrat Printing Co., report.....	783 18
	<hr/>
	\$7,783 18

WISCONSIN TOBACCO GROWERS' & DEALERS' ASSOCIATION,
CHAP. 410, LAWS 1907.

Treas. Wis. Tobacco Growers' & Dealers' Ass'n.....	\$300 00
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WISCONSIN CRANBERRY GROWERS' ASS'N, SEC. 1479—a, W. S.
1898.

Treas. Wis. Cranberry Growers' Ass'n.....	\$250 00
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WISCONSIN BUTTERMAKERS' ASS'N, CHAP. 461, LAWS 1907.

Treas. Wis. Buttermakers' Ass'n.....	\$600 00
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GOVERNOR'S CONTINGENT FUND.

Munson, O. G., private secretary.....	\$1,200 00
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WISCONSIN ARCHEOLOGICAL SOCIETY.

Democrat Printing Co.....	\$455 18
Clark Engraving Co.....	11 92
Streissguth-Petran Engraving Co.....	11 94
Schaum Engraving Co.....	29 71
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	\$508 75

BOUNTY ON WILD ANIMALS.

Sundry persons	\$23,853 00
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STATE PARK BOARD, CHAP'S 495 AND 560, LAWS 1907.

Browne, E. E., exp.....	28 08
McFetridge, W. H., exp.....	10 86
Nolen, John, services and exp.....	397 91
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	\$436 85

TAX TITLE LANDS PURCHASED, CHAP. 491, LAWS 1907.

Goodyear Lumber Co.....	\$10,000 00
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General Fund Disbursements, 1909.

INTER-STATE PARK COMMISSION.

Anderson, Alvin	\$59 12	Love, L. S.....	30 00
Bishop, Joseph	20 25	Leaf, A.	51 00
Blanding, Frank	13 00	Larson, H.	27 60
Bobenmoier, L.	1 00	Lovelace, C. H.....	1 25
Berg, Martin	9 00	Miller, Will	29 13
Brown, Frank	214 80	Mattson, G. B.....	46 00
Berger, Jacob	1,600 00	Mattson, Harry	21 60
Burnham, G. G.....	25 00	McKenzie, Frank	22 00
Booth, J. L.....	84 00	McCourt, W. H.....	33 00
Berger, Chas.	44 20	Nason, Dwight	40 00
Brockley, John	13 00	Olcott, Fred	1,058 19
Brender, Albert	21 60	Palmer, E. A.....	88 00
Bender, Otto	20 00	Potter, Harry	43 50
Clayton, Ben.	34 36	Peterson, C. J.....	14 00
Clayton, Howard	9 00	Perkins, P. H.....	139 63
Christianson, P. A.....	4 00	Potter, Hibbard Photo	
Comer, Rognael	2 00	Co.	121 80
Comer, John	13 34	Peterson, P. J.....	72 00
Donnelly, T. A.....	5 73	Peck, Thos., treas.....	10 05
Downs, H. C.....	19 20	Rafter, Joseph	39 13
Doty, Warren	41 00	Roos, Chas.	20 25
Eng, Chas.	27 00	Reynolds, Howard	14 00
Erickson, Swen	72 80	Stetzer, Wm.	98 00
Engbretson, John	2 00	Stierner, F. J.....	18 00
French, A. H.....	54 23	Sanborn, M. H.....	24 00
Hill, Wm.	43 25	Sanborn, Frank	31 00
Hollenbaugh, George	62 50	Truesdale, Collis	1 50
Hoglund, A. J.....	2 46	Thompson, G. H.....	16 60
Isaacson, Alfred	1 15	Turnbull, Chas.	32 00
Johnson, C. A.....	56 60	Walker, Arthur	16 00
Keene, Lon	48 00	Wild, G. W.....	79 57
Kufal, Tony	11 00	Wallquist, Gust.	42 20
Lee, Fred	65 00		
			\$4,980 64

SHILOH MONUMENT COMMISSION.

Riverside Printing Co., report, chap. 53, laws 1907..... \$865 00

VICKSBURG MONUMENT COMMISSION, CHAP. 304, LAWS 1903.

Montello Granite Co., monuments, markers, etc..... \$10,243 50

VICKSBURG NATIONAL MILITARY PARK COMMISSION,
CHAP. 541, LAWS 1907.

Bird, H. P.....	\$189 35
Weissert, A. G.....	135 23
Ridgway, I. A.....	51 00
Ferry, G. B.....	80 00
Evening Wisconsin Co.....	16 83
Sauer, H., Co.....	3 00
Weidman, Samuel	97 00

General Fund Disbursements, 1909.

Harrison Granite Co.....	1,000 00
Beil, Carl	300 00
Blake, C. G.....	100 00
Lowe, J. R.....	100 00
Schwarz, Rudolph	200 00
Ross, A. R.....	300 00
Inglis, Mrs. D. N.....	25 00
Lukeman, A & Casey, E. P.....	100 00
Sievers, F. W.....	100 00
Atkins, A. H.....	200 00

\$2,997 41

DEWEY MONUMENT COMMISSION, CHAP. 93, LAWS 1899 AND
CHAP. 370, LAWS 1905.

Chandler, J. P., expenses.....	\$11 48
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BADGER FIREMEN'S ASSOCIATION, CHAP. 215, LAWS 1907.

Treas. Badger Firemen's Ass'n.....	\$75 00
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CLAIMS AGAINST UNITED STATES GOVERNMENT, CHAP'S. 269
AND 295, LAWS 1899.

Sturdevant, L. M., sal. and exp.....	\$3,507 30
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WATERWAYS COMMISSION, CHAP. 429, LAWS 1907.

Reid, R. S., sal. and exp.....	\$6,469 93
Reid, L. T., sal. and exp.....	616 30
Democrat Printing Co.....	116 83

\$7,203 06

COUNTY AGRICULTURAL SOCIETIES.

Adams County Agricultural Society.....	\$1,198 52
Ashland County Agricultural Society.....	853 00
Bayfield County Fair Association.....	384 00
Boscobel Agricultural & Driving Park Association.....	821 12
Barron County Agricultural Society.....	1,675 92
Buffalo County Agricultural Society.....	1,700 00
Burnett County Agricultural Society.....	148 18
Blakes Prairie Agricultural Society.....	794 20
Baraboo Valley Agricultural Society.....	1,700 00
Berlin Industrial & Agricultural Society.....	1,105 10
Calumet County Agricultural Society.....	391 92
Columbia County Agricultural Society.....	1,700 00
Central Wisconsin State Fair Association.....	1,068 40
Clark County Agricultural Society.....	1,324 32

General Fund Disbursements, 1909.

Crawford County Agricultural Society.....	54 30
Central Agricultural & Driving Park Association.....	1,063 60
Cumberland Agricultural & Driving Park Association..	965 80
Dodge County Agricultural Society.....	1,700 00
Dane County Agricultural Society.....	1,684 60
Door County Agricultural & Horticultural Society.....	513 22
Dunn County Agricultural Society.....	1,349 52
Eau Claire County Agricultural Society.....	1,700 00
Elroy Fair Association.....	1,096 92
Eastern Monroe County Agricultural Society.....	1,700 00
Evansville, Rock County Agricultural Society.....	1,142 20
Forest County Agricultural Society.....	172 50
Fond du Lac County Agricultural Society.....	1,700 00
Fox River Fair & Driving Association.....	880 96
Green County Agricultural Society.....	1,675 71
Grant County Agricultural Society.....	789 64
Hillsboro Agricultural & Driving Association.....	1,596 54
Inter-County Fair.....	855 64
Jefferson County and Rock River Valley Agricultural So- ciety	1,700 00
Juneau County Agricultural Society.....	1,607 40
Jackson County Agricultural Society.....	544 92
Kilbourn Inter-County Fair Association.....	1,410 00
Kickapoo Valley Agricultural and Driving Park Ass'n....	919 60
Lodi Union Agricultural Society.....	843 60
Lafayette County Agricultural Society.....	1,684 12
La Crosse Inter-State Fair	4,741 66
Lincoln County Agricultural Society.....	1,099 20
Langlade County Agricultural Society.....	1,010 40
La Crosse County Agricultural Society.....	653 80
Marathon County Agricultural Society.....	1,700 00
Marquette County Agricultural Society.....	655 88
Northern Wisconsin State Fair.....	5,000 00
New London Agricultural and Industrial Association...	629 20
New Richmond Park & Agricultural Society.....	535 20
Outagamie County Agricultural Society.....	354 10
Ozaukee County Agricultural Society.....	811 56
Oconto County Agricultural Society.....	739 36
Oneida County Agricultural Society.....	877 00
Oneida Agricultural Society.....	343 96
Pepin County Agricultural Society.....	1,393 60
Platteville Fair Association.....	1,700 00
Polk County Fair.....	666 40
Portage County Agricultural Society.....	469 00
Price County Agricultural Society.....	717 68
Pierce County Central Fair and Stock Exchange.....	924 24
Rusk County Fair Association.....	712 28
Richland County Agricultural Society.....	1,700 00
Sheboygan County Agricultural Society.....	1,201 80
Sauk County Agricultural Society.....	1,169 28
Southwestern Wisconsin Fair and Agricultural Society..	1,182 16
Stevens Point Fair Association.....	1,317 92
Sawyer County Agricultural Society.....	283 60
Seymour Fair and Driving Park Association.....	514 20
Shawano County Agricultural Society.....	419 28

General Fund Disbursements, 1909.

Taylor County Mechanical and Agricultural Society....	338 94
Trempealeau County Agricultural Society.....	605 32
Vernon County Agricultural Society.....	1,700 00
Walworth County Agricultural Society.....	1,700 00
Waupaca County Agricultural Society.....	1,268 80
Waushara County Agricultural Society.....	547 80
Washington County Agricultural Society.....	1,155 40
Watertown Inter-County Fair.....	1,246 72
	\$86,401 21

CAPITOL BUILDING COMMISSION, CHAP. 537, LAWS 1907.

Andres, F., & Co., stone and marble work, west wing....	\$88,869 13
American Express Co., expressage.....	30 20
Alphons-Custodis Chimney Construction Co., chimney, power plant.....	12,472 90
American Contractor Co., advertising.....	198 70
Bitter, Karl, sculpture, west wing.....	5,000 00
Bitter, Karl, sculpture, east wing.....	5,000 00
Blashfield, E. H., mural painting, assembly chamber....	15,000 00
Blake, J. T., intake, etc.....	16,000 00
Babcock & Wilson Co., boilers, heat, light and power plant.....	14,060 00
Boning, Jennie, typewriting.....	93 98
Burdick & Allen, printing report.....	96 10
C., M. & St. P. Ry. Co., freight.....	52 75
C. & N. W. Ry. Co., freight.....	12 69
Cooper, Willis, services in secretary's office.....	320 00
Chamberlain Metal Weather Strip Co., weather strip, west wing.....	500 00
Cantwell Printing Co., printing.....	179 09
Doran, M. M., moving earth from east to west wing....	500 00
Doran, M. M., grading, west wing.....	17 00
Dietzgen, Engene, & Co., prints and power house draw- ings.....	97 31
Downey & Kruse Co., heating and ventilating, east wing.	5,907 50
Frederickson, A. D. & J. V., carpenter work, west wing..	37,872 65
Frederickson, A. D. & J. V., structural work, east wing..	49,291 35
Frederickson, A. D., & J. V., copper for east wing.....	2,500 00
Frederickson, A. D. & J. V., passage between west wing and old building.....	1,601 42
Frederickson, A. D. & J. V., temporary and miscellaneous work, west wing.....	911 03
Garnsey, E. E., decoration of west wing.....	16,300 00
Grant Marble Co., stone and marble work, interior east wing.....	21,721 87
Harloff, P. F., electrical work, west wing.....	9,181 20
Halbert, C. A., engineering services, heat, light and power plant.....	869 00
Heinigke & Bowen, art glass, west wing.....	3,318 00
Ingram, O. H., expenses.....	138 28
Icke, John, surveying.....	7 00
Improvement Bulletin, advertising.....	98 20
Johnson, G. H. D., expenses.....	99 46

General Fund Disbursements, 1909.

Kelly, H., & Co., plumbing, west wing.....	6,694 50
Kelly, H., & Co., plumbing, east wing.....	7,580 69
King & Walker Co., testing apparatus.....	30 17
Kaestner & Co., elevators, west wing.....	8,960 00
Keys, William, work heating plant.....	4 50
Kirchoffer, W. G., surveying.....	5 00
Kiefer-Haessler Hardware Co., hardware, west wing....	3,315 00
Lochner, Peter, labor on water connection, west wing....	5 00
McDonald, John, excavating at heat, light and power plant	811 40
McCarthy, T. C., heat, light and power plant.....	74,800 00
McCarthy, T. C., structural work, west wing.....	40,466 52
Mitchell, J. W., tunnel and wrecking, east wing.....	43,118 72
Mitchell, J. W., foundation, east wing.....	2,408 75
McNulty Brothers, mason work, west wing.....	59,504 66
McNulty Brothers, mason work, east wing.....	10,272 67
Modern Steel Structural Co., steel work, east wing.....	52,236 65
Modern Steel Structural Co., steel work, west wing....	70 42
Mead, D. W., engineering services, heat, light and power plant	3,232 50
Miller, A. H., testing cement.....	20 00
McCullough, F. M., testing cement.....	12 50
Murphy Iron Works, stokers, heat, light and power plant	4,670 00
Milwaukee Free Press Co., advertising.....	16 40
Mitchell-Vance Co., electrical fixtures, west wing.....	25,724 40
Marks, M. J., drayage.....	2 25
Nelson, George, excavating for tests.....	25 50
Nelson, George, terrace wall.....	4,625 00
Nordberg Mfg. Co., engines, heat, light and power plant	13,000 00
National Safe & Lock Co., vault doors, west wing.....	287 40
Northern Electrical Mfg. Co., electrical equipment power plant	25,000 00
Owens, William, storm water sewer, west wing.....	295 00
Porter, L. F., expenses and bills paid.....	309 37
Porter, L. F., salary as secretary.....	3,500 00
Pittsburg Testing Laboratory, steel inspection.....	345 26
Post, G. B., & Sons, architect's services.....	12,500 00
Post, G. B., & Sons, extra copies of prints.....	257 45
Postal Telegraph Co., telegrams.....	57 47
Pawling & Harnischfeger, crane at heat, light and power plant	875 00
Rochette, Parzini & Grandelis, models, interior west wing	4,674 00
Remington Typewriter Co., typewriter.....	81 00
Sanitary Devices Mfg. Co., piping, west wing.....	177 60
State Journal Printing Co., advertising.....	213 90
Schraum, B., labor on water connection, west wing....	5 00
Sater, E. E., temporary wiring, west wing.....	99 15
United States Express Co., expressage.....	528 03
Vulcan Iron & Steel Works, iron work, west wing.....	17,694 45
Van Cleve, J. A., expenses.....	77 75
Wilkins, Charles, & Co., heating and ventilating, west wing	25,009 51
Woodbury Granite Co., granite work, west wing.....	33,455 00
Woodbury Granite Co., granite work, east wing.....	151,313 00

General Fund Disbursements, 1909.

Wisconsin Iron & Wire Works, gallery railing and fronts of elevators	144 20
Wolff, Kubly & Hirsig, merchandise.....	6 50
Wisconsin Telephone Co., service.....	10 50
	\$946,846 46

COMMISSIONERS OF FISHERIES.

American Express Co....	\$23 73	Conklin & Sons.....	34 00
Addison, John	259 00	C. & N. W. Ry. Co....	1,342 07
Alford Bros.	15 34	Cooper & Hughes Lbr. Co.	78 16
Ashland Lime, Salt & Ce- ment Co.	63 20	Cooley, C. F.....	35
Anstad, Hans	18 00	C., B. & Q. Ry. Co....	90
American Fisheries Soc..	56	Co-operative Coal & Ice Co.	130 16
Austin, A. E., & Co....	5 50	Curtiss, F. W.....	30 82
Askue, Joseph	2 00	Clow, Chas.....	16 00
Albert, O. P., Co.....	13 00	Davis, W. E.....	65 00
Bayfield Co. Press.....	2 75	Durkee, Ben.	1,005 86
Bolger Bros. Merc. Co...	71 86	Dufva, H. E.....	569 51
Badinger, C. A.....	5 00	Denison, J. H.....	10 00
Boomer, A. G.....	21 88	Democrat Ptg. Co....	367 66
Bard & Hotz.....	66 45	Doyon & Rayne Lbr. Co.	3 92
Burtis, Ralph M., Co....	72 93	Dane Co. Tel. Co.....	38 25
Bayfield Light, Power & Water Plant	30 82	Durkee, Cassie	36 50
Booth, A., & Co.....	11 95	Davy, W. H.....	1 65
Bartell, G. H.....	192 75	Drives & Struck.....	2 00
Berfield, J. M.....	1 75	Dobins, Geo.	5 20
Boehm, Chas.	2 75	Durkee, J. M.....	30 00
Bente, Chas.	15 00	Elgar, Chas.	232 00
Barr, Chas.	7 00	Excelsior Shoe Store....	8 00
Brissee, Frances	3 50	Edwards, Olaf	18 00
Bayfield Lumber & Wood Co.	6 36	Erickson, Martin	18 00
Brower, H. F.....	54 00	Eagle Tel. Co.....	23 70
Brissee, James	11 15	Eckstein, A. H.....	12 00
Boutin, Ed.	18 00	Englund, Olof	7 39
Boileau, J. R., treas....	15 29	Eagen, J. M.....	13 50
Birge, E. A.....	55 87	Fleckenstien, Frank	80 45
Byrne, Edw.	20 25	Foy, James	666 95
Brenske, A. O.....	5 00	Franzinzi, Lafe	58 00
Bryant, Lester	42 44	Frost, Q. W.....	1 50
Bayfield, Town of.....	6 99	Fizell & Nelson.....	16 40
Bell, W. H.....	1 00	Fishing Gazette	1 00
Braddock, C. F.....	5 00	Flarity, Tim.	29 00
Bliss, Fred	19 00	Frederickson, A. D. & J. V.	4 61
Billington, George	24 60	Findlay & Co.....	1 40
Brewster, Jed	14 00	French Battery & Carbon Co.	2 16
Benedict, E. L.....	86 64	Gunther, John	160 00
Bacon, Walton	36 00	Gallagher, Albert	1,222 94
Benedict, O.	51 50	Gratz, Rose B.....	4 00
Butler, Chas.	11 23	Green Telephone & Elec- tric Mfg. Co.....	8 50
Counter, Geo.	91 00	Gilquist, Andrew	383 74
Clayton, J. M.....	13 85		
C., M. & St. P. Ry. Co.	732 35		

General Fund Disbursements, 1909.

Gallagher, John	3 00	Johnston, Mrs. C. W....	3 00
Gordon, Lea	1 75	Johnston, E. R.....	59 55
Groves & Sons.....	75 00	Jones, W. E.....	32 00
Garbrecht & Herman....	14 00	Johnson, Jacob, Fish Co.	40 50
Greenwood, James	18 00	Kelley, T. J.....	10 00
Groll, E. H.....	100 00	Kendall, T. H.....	5 00
Giles, H., & Son.....	13 75	Kunz, W. E.....	201 10
Hartmeyer & Braun.....	1,137 07	Keyes, E. W. (P. M.)..	332 20
Hyland, W. J.....	2 50	Kranzfelder Bros.	12 20
Hudjiak, Clint	10 50	Keupper, H. J.....	4 00
Hughes, W.....	46 06	Kahn, D. A.....	134 46
Holtman, B. F.....	772 16	Keeley, Neckerman & Kessenich Co.	15 25
Hayden, M. J.....	10 00	Kells, Wm.	20 37
Henshall, J. A.....	2 12	Kennedy, Ray	111 82
Houke, R. W.....	3 50	Kellogg Bros. Lbr. Co...	21 23
Herrington, F. C.....	10 00	Loomis, Jos.	63 00
Hoffman Feed Co.....	70	Lowerre, R. W.....	345 00
Hansen, Fred	18 00	Lorleberg, H., Co.....	8 90
Hansen, Peder	18 00	Lord, Chas.	10 00
Heimerl, Louis	7 00	Layland, Robert	64 00
Halbach, J. P.....	1 40	Loper & Loper.....	169 50
Hyttel, Olson & Hyttel..	12 00	Lowe & Sprague.....	89 68
Herman & Ernst.....	58 95	Leaman, Will	25 00
Hahn, C. J.....	7 41	La Belle, Frank	20 00
Hotz Bros.	68 79	Lakeside Hotel	22 50
Hillis, N. H.....	3 00	Licker, Ed.	2 00
Hewitt, Fred.....	152 01	Meyer, Frank	23 60
Helms, Bert	24 00	Melcher Lumber Co.....	191 47
Hayer, Oscar	18 00	Maag, John	1,238 72
Holtz, Herman	19 00	Murphy, John	10 00
Hanneman, Fred.....	40 00	Minocqua Livery Co.....	372 00
Halvorson, Carl	3 00	Maag, Valentine	833 00
Haslem, John	52 45	Meade, F. E.....	600 00
Hyllis, N.	4 00	Mayers, A. A.....	104 36
Harthine, John	5 00	Monroe, A.	3 50
Hawks Nursery Co.....	25 75	Maxon, J. G.....	59 76
Hanson, Thomas	8 50	Morris, Jas.	80 00
Hagberg, John	132 67	Minocqua Hotel Co.....	53 40
Herrick, Myron	18 75	Murray, R. C.....	6 25
Holt, O. A.....	3 75	Milke, Henry	67 05
International Harv. Co...	2 05	Minocqua Tel. Co.....	7 50
Jefferson Brick & Tile Co.	132 40	Membrue, Guy	1 75
Jacques, F. B.....	91 70	Moseley, J. E.....	19 38
James, Morgan	10 00	Moe, Louis	16 00
Jones, D. W.....	69 00	Minocqua Hdw. Co.....	88 56
Jenks, L. A.....	92 75	Mautz Bros.	5 25
Jones, R. K.....	3 00	Mielke, John	23 00
Johnson, C. H.....	5 00	Meigher, George	20 00
Jorgenson, G. W.....	13 00	Madole, Geo.	19 00
Jones, Angelina D.....	100 00	McKenna, John	10 00
Jackson, H. H. T.....	68 98	McKee, E. J.....	106 00
Jossart, D., & Son.....	57 65	McNutt, Bert	12 00
Johnson, E. R. J.....	8 00	McCaffery, Wm.	16 00
Jenkinson, D. L.....	6 25	McHenry, G. A.....	5 30
Johnson, Henry	18 00	Nevin, Wilmot	60 00
Jacobson, Wm.	37 25	Nevin, Jas.	3,116 43
Jacques, Chas.	19 80	Nixon, Wm.	8 00
Johnston, Wilsey	105 65		

General Fund Disbursements, 1909.

Nelson, M. L.....	24 85	Sykes, Arthur	1,606 05
Nelson, B. E.....	5 00	Smith, V. M.....	10 00
Nelson & Polk.....	10 75	Schroeder, W. E.....	10 00
Nelson, J. V.....	18 00	Studley, E. H.....	10 00
North Western Fuel Co..	87 83	State Insurance Fund....	117 45
Nourse, Harvey	15 75	Stelter, H.	1 75
Nelson, R. J.....	11 50	Seiler & Wilhelm.....	1 50
O'Connell, H.	10 19	Schelvan, L. H.....	5 00
O'Brien & Scanlon.....	62 25	Stark, Frank	46 63
Owens, E. H.....	3 60	Shephard, O. L.....	29 75
O'Leary, E.	46 12	Smith, A. C.....	4 15
Ober, H. H.....	5 00	Shumway, M.	69 19
Oshkosh Water Works Co.	784 15	Sutton, J. W.....	8 00
Oberholtzer, H. J.....	116 33	Sayles, A. B.....	8 65
O'Brien, J. H.....	72 75	Shelvan & Shornan.....	7 50
Pritchard, F. C.....	538 29	Smart, C. A., & Co.....	14 50
Powers, Alex.	30 00	Streissguth-Petran En- graving Co.	55 10
Phinney, G. D.....	60 00	Smith & Deadman.....	2 00
Pritchard, Evan	409 63	Sumner & Crampton.....	2 45
Peterson, Holger	58 50	Scott Taylor Co.....	12 24
Persons, Alonzo	98 75	Shutty, John	1 60
Prothero, Lewis	80 25	Suhl, Barbara	18 00
Parish, F. C.....	10 00	Shimeall, H. V.....	8 45
Patterson, Matt.	777 91	Sherburne, W. E.....	1 60
Pieser, B. A.....	38 00	Statz, Henry	1 75
Phillips, J. S.....	5 00	Spanbauer, John	16 00
Postal Tel. Cable Co....	2 70	Townsend, Wm.	8 00
Pedreth, Wm.	7 75	Tracy, Gibbs & Co.....	30 50
Purcell, Frank	124 72	Turnquist, Aug.	6 06
Puehler, Henry	1 00	Tomaschefsky, Gus.	10 25
Piper Bros.	10 77	United States Exp. Co...	18 51
Pelenar, Joe	1 50	Upton, B. E., & Son....	39 50
Pritchard, Ted	99 38	Vroman, Hiram	27 50
Pritchard, Jerome	18 00	Vorheies, C. T.....	121 23
Parker, Ira, & Sons Co..	20 00	Vance, Jas.	146 25
Peterson, P. C.....	5 91	Wieland, L. C., Est. of.	29 75
Pitt, Henry	17 00	Wargrela, Anton	39 38
Peterson, Tom	3 50	Wis. Tel. Co.....	217 29
Pierce, J. C.....	24 00	Western Union Tel. Co...	24 69
Purcell, Thomas	6 75	Wahlquist, Andrew	600 00
Quinn, W. P.....	1 00	Wahlquist, Fred	544 47
Rogers, F. W.....	3 94	Wachsmuth, Henry	11 00
Ripple, Robert	1,056 12	Wausenburger, R. C.....	3 50
Radloff, Frank	135 63	Williams, Geo.	16 15
Ramsdale, F. C.....	820 62	Woodruff Hdw. Store....	2 50
Reed, A. I.....	10 00	Webster, B. O.....	258 50
Rogers, T. B.....	10 00	Warner, Max	4 00
Ramsdale, Fred.	43 76	Wegner Fuel Co.....	6 05
Riley, J. E.....	12 00	Winneconne Lbr. Co.....	24 09
Ruder, Wm.	7 00	Welson Cove Hdw. Co...	9 12
Russell & Krueger	5 75	Woodzicka, Roman	111 00
Ranney, F. G.....	6 85	White, J. M.....	50 00
Sumner & Morris.....	154 30	Yawkey, Bissell Lbr. Co.	12 01
Swift & Co.....	1,314 28	Zalsman, P. G.....	1,057 46
Stamp, Robert	10 00	Zalsman, H. W.....	51 46
Sykes, Henry	53 50		

\$34,648 71

General Fund Disbursements, 1909.

COMMON SCHOOLS.

Examiners State Teachers.

Scott, W. A., per diem and exp.....	\$206 20
Sage, A. H., per diem and exp.....	477 54
Viebahn, C. F., per diem and exp.....	452 98
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	\$1,136 72

Wisconsin Teachers' Association.

Democrat Printing Co., report.....	\$694 59
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Miscellaneous.

School Fund Income, chap. 313, laws 1903, (less sal. and exp. rural school inspector).....	\$196,620 90
School Fund Income, interest on certificates of indebtedness	109,459 00
	<hr/>
	\$306,079 90

STATE UNIVERSITY.

Agricultural Experiment Station.

Clark Engraving Co.....	\$26 40
Democrat Printing Co.....	3,122 00
Electro-Tint Eng. Co.....	113 00
Geisler, F. W.....	42 50
Gilman, E. D.....	1 20
Lautz, G. H.....	9 10
Mandel Engraving Co.....	14 20
Millar, A. V.....	3 00
Madison Engraving Co.....	13 32
McMullen, C.....	15 00
Nielson, E. C.....	132 50
Nadeau, O. E.....	13 70
Pitman, J. M.....	4 25
Schaum Engraving Co.....	73 01
Streissguth-Petran Eng. Co.....	65 36
	<hr/>
	\$3,648 54

Miscellaneous.

Democrat Printing Co.....	\$3,144 88
Mandel Engraving Co.....	16 85
Streissguth-Petran Engraving Co.....	247 36
University Fund Income, buildings, etc., sec. 3, chap. 428, laws 1907.....	262,225 24

General Fund Disbursements, 1909.

University Fund Income, women's building, sec. 4, chap. 428, laws 1907.....	135,402 79
University Fund Income, temporary transfers, sec. 2, chap. 428, laws 1907.....	202,000 00
University Fund Income, Washburn observatory, sec. 391, W. S. 1898.....	3,000 00
University Fund Income, university extension, chap. 413, laws 1907.....	20,000 00
University Fund Income, agricultural institutes, chap. 318, laws 1907.....	19,200 70
University Fund Income, interest on certificates of indebtedness.....	7,770 00
Agricultural College Fund Income, interest on certificates of indebtedness.....	4,242 00
	\$657,249 82

NORMAL SCHOOLS.

Democrat Printing Co.....	\$527 31
Normal Fund Income, institutes, chap. 371, laws 1901..	7,000 09
Normal Fund Income, River Falls normal, chap. 350, laws 1907.....	7,500 00
Normal Fund Income, La Crosse normal, chap. 299, laws 1907.....	153,500 00
Normal Fund Income, Superior normal, chap. 350, laws 1907.....	39,500 00
Normal Fund Income, Milwaukee normal, chap. 175, laws 1905, and chap. 505, laws 1907.....	73,000 00
Normal Fund Income, Oshkosh normal, chap. 350, laws 1907.....	25,000 00
Normal Fund Income, balance of tax remitted in 1906..	79,000 00
Normal Fund Income, interest on certificates of indebtedness.....	36,099 00
	\$421,126 31

COUNTY TRAINING SCHOOLS FOR TEACHERS.

Buffalo	\$2,414 76	Vernon	2,308 34
Dunn	3,500 00	Waupaca	2,433 82
Eau Claire	3,500 00	Barron	3,099 85
Langlade	2,651 70	Marathon	3,164 68
Lincoln	3,500 00	Polk	2,814 38
Manitowoc	2,963 72	Sauk	3,500 00
Marinette	3,500 00	Wood	3,500 00
Rusk	3,117 42		
Richland	3,255 20		
			\$49,223 87

General Fund Disbursements, 1909.

MANUAL TRAINING IN HIGH SCHOOLS.

Appleton	\$350 00	Superior	350 00
Bayfield	350 00	Viroqua	350 00
Eau Claire	350 00	Washburn	350 00
Mayville	350 00	Wausau	350 00
Waukesha	350 00	Marinette	250 00
Stanley	350 00	Menasha	350 00
Menomonie	350 00	Janesville	250 00
Omro	350 00	Grand Rapids	250 00
Oshkosh	350 00	Fond du Lac.....	250 00
Racine	350 00		
Stevens Point	350 00		
			\$6,600 00

TEACHERS' COUNTY INSTITUTES, CHAP. 476, LAWS 1905.

Adams	\$81 69	Marathon	211 65
Ashland	57 55	Marinette	101 18
Barron	163 02	Marquette	79 83
Bayfield	95 61	Milwaukee	150 38
Brown	98 40	Monroe	193 03
Buffalo	110 46	Oconto	108 61
Burnett	76 12	Oneida	64 98
Calumet	87 26	Outagamie	134 60
Chippewa	143 88	Ozaukee	82 61
Clark	194 94	Pepin	50 12
Columbia	183 80	Pierce	149 45
Crawford	110 46	Polk	138 31
Dane	302 69	Portage	125 32
Dodge	218 15	Price	114 18
Door	69 62	Racine	101 18
Douglas	77 97	Richland	148 52
Dunn	143 88	Rock	215 36
Eau Claire	100 25	Rusk	79 83
Florence	28 77	St. Croix	170 80
Fond du Lac.....	177 30	Sauk	182 87
Forest	42 70	Sawyer	53 84
Grant	312 83	Shawano	142 95
Green	136 46	Sheboygan	163 38
Green Lake	85 40	Taylor	107 68
Iowa	153 16	Trempealeau	149 45
Iron	52 91	Vernon	178 23
Jackson	128 10	Vilas	40 84
Jefferson	199 58	Walworth	176 37
Juneau	154 10	Washburn	84 47
Kenosha	66 83	Washington	125 32
Kewaunee	77 97	Waukesha	137 38
La Crosse	80 76	Waupaca	169 87
Lafayette	153 74	Waushara	128 10
Langlade	74 26	Winnebago	109 54
Lincoln	74 26	Wood	116 03
Manitowoc	188 44		
			\$8,999 56

General Fund Disbursements, 1909.

FREE HIGH SCHOOLS.

Abbotsford	\$371 39	Cuba City	371 39
Albany	371 39	Cumberland	371 39
Algoma	371 39	De Forest	1,620 00
Alma	371 39	Darien	371 39
Alma Center	371 39	Darlington	371 39
Almond	371 39	Deerfield	371 39
Amery	371 39	Delavan	371 39
Amherst	371 39	De Pere	371 39
Antigo	371 39	Dodgeville	371 39
Appleton	371 39	Durand	371 39
Arcadia	371 39	Eagle River	1,112 50
Argyle	371 39	East Troy	371 39
Ashland	371 39	Eau Claire	371 39
Athens	371 39	Edgerton	371 39
Augusta	371 39	Elkhorn	371 39
Avoca	367 68	Elroy	371 39
Bayfield	1,345 00	Ellsworth	371 39
Baldwin	371 39	Evansville	371 39
Bangor	371 39	Florence	1,647 50
Baraboo	371 39	Fairchild	371 39
Barron	371 39	Fennimore	371 39
Beaver Dam	371 39	Fond du Lac	371 39
Belleville	371 39	Fort Atkinson	371 39
Belmont	371 39	Fountain City	371 39
Beloit	371 39	Fox Lake	371 39
Benton	371 39	Friendship	250 69
Berlin	371 39	Galesville	371 39
Biramwood	371 39	Glenbeulah	371 39
Black Earth	371 39	Glenwood	371 39
Black River Falls	371 39	Grand Rapids	371 39
Blair	371 39	Grantsburg	371 39
Blanchardville	371 39	Green Bay (east)	371 39
Bloomer	371 39	Green Bay (west)	371 39
Bloomington	371 39	Green Lake	371 39
Boscobel	371 39	Greenwood	371 39
Boyd	362 11	Hayward	1,326 00
Brandon	371 39	Hixton	770 00
Brillion	371 39	Hammond	371 39
Brodhead	371 39	Hartford	371 39
Burlington	371 39	Hazel Green	371 39
Colby	1,012 50	Highland	371 39
Crandon	1,226 25	Hillsboro	371 39
Cadott	371 39	Horicon	371 39
Cambria	371 39	Hortonville	371 39
Cambridge	371 39	Hudson	371 39
Cashton	371 39	Humbird	371 39
Cassville	371 39	Hurley	371 39
Cedarburg	371 39	Iron River	787 50
Chetek	371 39	Independence	371 39
Chilton	371 39	Iowa	371 39
Chippewa Falls	371 39	Janesville	371 39
Clinton	371 39	Johnson Creek	371 39
Clintonville	371 39	Jefferson	371 39
Cobb	371 39	Juneau	371 39
Columbus	371 39	Kaukauna	371 39

General Fund Disbursements, 1909.

Kendall	371 39	Oconto Falls	371 39
Kenosha	371 39	Omro	371 39
Kewaskum	371 39	Onalaska	371 39
Kewaunee	371 39	Ontario	371 39
Kiel	371 39	Oregon	371 39
Ladysmith	371 39	Osceola	371 39
La Farge	371 39	Patch Grove	607 50
Lake Geneva	371 39	Palmyra	371 39
Lake Mills	371 39	Pardeeville	371 39
Lancaster	371 39	Park Falls	371 39
Linden	371 39	Pepin	371 39
Lodi	371 39	Peshtigo	371 39
Lone Rock	371 39	Pewaukee	371 39
Loyal	371 39	Phillips	371 39
Manawa	922 50	Pittsville	371 39
Marion	675 00	Plainfield	371 39
Marshall	950 00	Platteville	371 39
Melrose	630 00	Plymouth	371 39
Middleton	770 00	Portage	371 39
Minocqua	1,147 50	Potosi	371 39
Montfort	1,011 50	Port Washington	371 39
Mt. Hope	540 00	Poynette	371 39
Manitowoc (south)	371 39	Prairie du Sac	371 39
Markesan	371 39	Prairie du Chien	371 39
Marinette	371 39	Prentice	371 39
Marshfield	371 39	Prescott	371 39
Mauston	371 39	Princeton	371 39
Mayville	371 39	Randolph	371 39
Mazomanie	371 39	Reedsburg	371 39
Medford	371 39	Rewey	371 39
Mellen	371 39	Rhineland	371 39
Menasha	371 39	Rib Lake	371 39
Menomonee Falls	371 39	Rice Lake	371 39
Merrill	371 39	Richland Center	371 39
Merrillan	371 39	Ripon	371 39
Milton	371 39	River Falls	371 39
Milton Junction	371 39	Rosendale	371 39
Mineral Point	371 39	Reeseville	267 40
Mondovi	371 39	Seneca	859 00
Monroe	371 39	Shell Lake	998 75
Montello	371 39	South Wayne	427 50
Mosinee	371 39	Sauk City	371 39
Mt. Horeb	371 39	Sextonville	371 39
Mukwonago	371 39	Seymour	371 39
Muscoda	371 39	Sharon	371 39
North Crandon	742 50	Shawano	371 39
Necedah	371 39	Sheboygan	371 39
Neenah	371 39	Sheboygan Falls	371 39
Neillsville	371 39	Shullsburg	371 39
New Holstein	371 39	Soldiers Grove	371 39
New Lisbon	371 39	South Milwaukee	371 39
New London	371 39	Sparta	371 39
New Richmond	371 39	Spooner	371 39
Norwalk	371 39	Spring Green	371 39
Oakfield	371 39	Spring Valley	371 39
Oconomowoc	371 39	St. Croix Falls	371 39
Oconto	371 39	Stanley	371 39

General Fund Disbursements, 1909.

Stevens Point	371 39	Waterloo	371 39
Stockbridge	371 39	Watertown	371 39
Stoughton	371 39	Waukesha	371 39
Sturgeon Bay	371 39	Waupaca	371 39
Sun Prairie	371 39	Waupun	371 39
Tigerton	670 00	Wausau	371 39
Thorp	371 39	Wautoma	371 39
Tomah	371 39	West Allis	371 39
Tomahawk	371 39	Wauwatosa	371 39
Trempealeau	371 39	West Bend	371 39
Two Rivers	371 39	West De Pere.....	371 39
Union Grove	371 39	Westfield	371 39
Unity	290 82	West Salem	371 39
Verona	770 00	Weyauwega	371 39
Viola	371 39	Whitehall	371 39
Viroqua	371 39	Whitewater	371 39
Waterford	961 87	Wilmot	371 39
Wausaukee	762 50	Wilton	371 39
Waunakee	962 50	Winneconne	371 39
Washburn	2,032 50	Wittenberg	371 39
Washburn	5,963 18	Wonewoc	371 39
Waldo	371 39		
Walworth	371 39		
			\$121,695 51

GRADED SCHOOLS.

Adell	\$200 00	Belle Center	200 00
Advance	200 00	Bennett	200 00
Afton	200 00	Big Falls	200 00
Albion	200 00	Black River Falls.....	200 00
Amherst Junction	200 00	Blue Mounds	200 00
Angelo	200 00	Blue River	200 00
Aniwa	200 00	Boaz	200 00
Arcadia	200 00	Boltonville	200 00
Arkansaw	200 00	Boyceville	200 00
Arkansaw	200 00	Branch	200 00
Arlington	200 00	Bristol	200 00
Arthur	200 00	Brokaw	200 00
Atlanta	200 00	Brookfield	200 00
Auburndale	200 00	Brookside	200 00
Augusta	200 00	Browntown	200 00
Auroraville	200 00	Bryant	200 00
Allen's Grove	200 00	Bundy	200 00
Ablemans	300 00	Burnett	200 00
Abrams	300 00	Bagley	300 00
Amberg	300 00	Balsam Lake	300 00
Antigo	300 00	Baraboo	300 00
Appollonia	300 00	Barneveld	300 00
Arbor Vitae	300 00	Birchwood	300 00
Arena	300 00	Black Creek	300 00
Bailey's Harbor	200 00	Brooklyn	300 00
Bancroft	200 00	Brule	200 00
Baraboo	200 00	Bruce	300 00
Bay City	200 00	Butternut	300 00
Beldenville	200 00	Bloomfield	300 00

General Fund Disbursements, 1909.

Cable	200 00	Edgar	300 00
Campbell	200 00	Eland	300 00
Campbellsport	200 00	East Milwaukee	300 00
Carlton	200 00	Eleva	300 00
Casco	200 00	Elkhart	300 00
Casco	200 00	Elk Mound	300 00
Cataract	200 00	Elnwood	300 00
Cato	200 00	Embarrass	300 00
Cazenovia	200 00	Endeavor	300 00
Centuria	200 00	Ettrick	300 00
Charlestown	200 00	Fairwater	200 00
Clear Lake	200 00	Fenwood	200 00
Cochrane	200 00	Ferryville	200 00
Coloma	200 00	Fillmore	200 00
Columbia	200 00	Fish Creek	200 00
Cumberland	200 00	Forestville	200 00
Cylon	200 00	Franklin	200 00
Cameron	300 00	Franksville	200 00
Campbellsport	300 00	Fremont	200 00
Colfax	300 00	Fulton	200 00
Camp Douglas	300 00	Fall Creek	300 00
Catawba	300 00	Fall River	300 00
Cecil	300 00	Fernwood	300 00
Cedar Falls	300 00	Fifield	300 00
Cedar Grove	300 00	Fontana	300 00
Chelsea	300 00	Footville	300 00
Clear Lake	300 00	Frederick	300 00
Coleman	300 00	Fredonia	300 00
Commonwealth	300 00	Germantown	200 00
Corliss	300 00	Genesee	200 00
Cottage Grove	300 00	Genoa	200 00
Drummond	300 00	Georgetown	200 00
Delafield	200 00	Germania	200 00
Delton	200 00	Gibbsville	200 00
Disco	200 00	Gilmanton	200 00
Doylestown	200 00	Glen Haven	200 00
Dallas	300 00	Glendale	200 00
Deer Park	300 00	Glenwood	200 00
De Forest	300 00	Glenwood	200 00
De Soto	300 00	Gouda	200 00
Dorchester	300 00	Gordon	200 00
Downing	300 00	Grantsburg	200 00
Downsville	300 00	Gotham	200 00
Dunbar	300 00	Grand Rapids	200 00
Dale	200 00	Grandview	200 00
Eastman	200 00	Grantsburg	200 00
Elcho	200 00	Green Bay (5 schools)	1,000 00
Elderon	200 00	Greenleaf	200 00
Eleva	200 00	Gays Mills	300 00
Elk Mound	200 00	Glen Flora	300 00
Ellison Bay	200 00	Glidden	300 00
Elton	200 00	Grafton	300 00
Emerald Grove	200 00	Granton	300 00
Estella	200 00	Gratiot	300 00
Eureka	200 00	Greenbush	300 00
Eagle	300 00	Hull	200 00
Eau Galle	300 00	Hales Corners	200 00

General Fund Disbursements, 1909.

Hanover	200 00	Leadmine	300 00
Hawthorne	200 00	Lena	300 00
Hayes	200 00	Little Chute	300 00
Hebron	200 00	Livingston	300 00
Heineman	200 00	Lowell	300 00
Heller	200 00	Luck	300 00
Hemlock	200 00	Lyndon	200 00
Hingham	200 00	Madison	200 00
Hofa Park	200 00	Manchester	200 00
Holcombe	200 00	Manitowoc	200 00
Hoard	200 00	March	200 00
Hollandale	200 00	Marquette	200 00
Holman	200 00	Merton	200 00
Homestead	200 00	Mifflin	200 00
Honey Creek	200 00	Milwaukee (4 schools)....	800 00
Houlton	200 00	Mindora	200 00
Hustler	200 00	Minong	200 00
Hancock	300 00	Modena	200 00
Hartland	300 00	Monico	200 00
Haugen	300 00	Morrisonville	200 00
Hawkins	300 00	Mosel	200 00
Hazelhurst	300 00	Mountain	200 00
Hersey	300 00	Mt. Hope	200 00
Hilbert	300 00	Mt. Horeb	200 00
Hackley	300 00	Mt. Sterling	200 00
Hixton	300 00	Maiden Rock	300 00
Hustisford	300 00	Manawa	300 00
Ironton	200 00	Marshall	300 00
Ingram	300 00	Mason	300 00
Iron Belt	300 00	Mattoon	300 00
Ithaca	300 00	McFarland	300 00
Jackson	200 00	Melrose	300 00
Jacksonport	200 00	Merrimac	300 00
Junction City	300 00	Middleton	300 00
Kenosha	200 00	Milford	300 00
Kewaunee	200 00	Milladore	300 00
Kingston	200 00	Milwaukee (8 schools)....	2,400 00
Kennan	300 00	Minocqua	300 00
Knapp	300 00	Mishicot	300 00
Lamberton	200 00	Montfort	300 00
Lannon	200 00	Monticello	300 00
Lena	200 00	Mt. Pleasant	300 00
Leopolis	200 00	Nelson	200 00
Lima Center	200 00	Nelsonville	200 00
Limeridge	200 00	Neosho	200 00
Lind	200 00	Neshkoro	200 00
Little Black	200 00	Newburg	200 00
Logansville	200 00	New Diggins	200 00
Lomira	200 00	Norrie	200 00
Lynxville	200 00	North Bend	200 00
London	200 00	North Milwaukee	200 00
Lyons	200 00	Northport	200 00
Lac du Flambeau.....	300 00	Nekoosa	300 00
Lake Nebagamon	300 00	New Auburn	300 00
Laona	300 00	New Glarus	300 00
La Valle	300 00	Niagara	300 00
Layton Park	300 00	North Crandon	300 00

General Fund Disbursements, 1909.

North Fond du Lac.....	300 00	Saukville	200 00
North Freedom	300 00	Schleisingserville	200 00
North Hudson	300 00	Seneca	200 00
North Milwaukee	300 00	Sheboygan (4 schools)....	800 00
Norrie	200 00	Sheboygan Falls	200 00
Orfordville	300 00	Sheboygan Falls	200 00
Osseo	300 00	Shopiere	200 00
Owen	300 00	Silver Creek	200 00
Oconto	200 00	Somerset	200 00
Ogdensburg	200 00	Spruce	200 00
Ogema	200 00	Stanley	200 00
Olivet	200 00	Star Prairie	200 00
Oostburg	200 00	Stetsonville	200 00
Otjen	200 00	Steuben	200 00
Oxford	200 00	Stiles	200 00
Packwaukee	200 00	Stitzer	200 00
Paoli	200 00	Stonebank	200 00
Pembine	200 00	Sussex	200 00
Peshigo	200 00	Symco	200 00
Pine River	200 00	Saxon	300 00
Pine River	200 00	Scandinavia	300 00
Plat	200 00	Schofield	300 00
Pleasant Prairie	200 00	Sherry	300 00
Pleasant Prairie	200 00	Shiocton	300 00
Polar	200 00	South Wayne	300 00
Poplar	200 00	Spencer	300 00
Pound	200 00	Stockholm	300 00
Port Edwards	300 00	Stratford	300 00
Poynette	200 00	Stephenson	200 00
Poy Sippi	200 00	Taylor	200 00
Pulcifer	200 00	Tisch Mills	200 00
Patch Grove	300 00	Trevor	200 00
Plover	300 00	Tripoli	200 00
Plum City	300 00	Troy Center	200 00
Port Wing	300 00	Two Rivers	200 00
Prairie Farm	300 00	Theresa	300 00
Racine	200 00	Thiensville	300 00
Racine	200 00	Three Lakes	300 00
Random Lake	200 00	Tigerton	300 00
Random Lake	200 00	Tony	300 00
Richfield	200 00	Turtle Lake	300 00
Ridgeland	200 00	Union Center	200 00
River Falls	200 00	Valley Junction	200 00
Reseburg	200 00	Valton	200 00
Rochester	200 00	Verona	200 00
Rock Elm	200 00	Waukesha	200 00
Rockdale	200 00	Waunakee	200 00
Rome	200 00	Welcome	200 00
Rosholt	200 00	West Kewaunee	200 00
Reedstown	300 00	West La Crosse.....	200 00
Red Granite	300 00	West Lima	200 00
Reedsville	300 00	Windsor	200 00
Ridgeway	300 00	Wolf Creek	200 00
Rio	300 00	Woodford	200 00
Roberts	300 00	Woodruff	200 00
Royalton	300 00	Wabeno	300 00
Salem	200 00	Warrens	300 00

General Fund Disbursements, 1909.

Waterford	300 00	Wild Rose	300 00
Waukau	300 00	Williams Bay	300 00
Wauzeka	300 00	Wilson	300 00
Westboro	300 00	Withee	300 00
Westby	300 00	Woodville	300 00
Weyerhauser	300 00	Wyocena	300 00
Whitefish Bay	300 00		
			\$103,300 00

MINING TRADE SCHOOL, CHAP. 573, LAWS 1907.

Brinsmade, R. B., pres..	\$320 70	Loy, L. W.....	190 76
Badger Machine Co.....	16 67	Meyer, Chas.	101 79
Butler, G. S., & Co.....	97 52	Madison Democrat	10 45
Burg, C. H.	12 00	Meidart, F.	33 75
Barnes, W. & J.....	31 50	Mining World	28 50
Burns, E. E.....	10 00	Morrow, H. B.....	750 00
Beck, Geo.	66 00	Miller, L. H.....	4 50
Central Scientific Co.....	366 56	Mining Science Co.....	20 00
Dobson, Geo.	444 00	Nehls, A. H., & Co.....	35 03
Dennis, John	5 05	Northern Electric Co.....	111 00
Davis Compound Co.....	20 50	New Coal Co.....	447 56
Dugdale, F. H.....	17 50	Peterson, John	63 80
Daigger, A., Co.....	70 00	Platteville Lumber & Fuel Co.	442 08
De Witt, O. E.....	19 40	Platteville Normal	15 00
Dugdale, R. I.....	60 80	Patch, C. E.....	32 10
English, Ed.	57 40	Platteville Garage & Ma- chine Co.	16 29
Fawcett, J. E., Co.....	16 30	Platteville, city of.....	40 71
Fox, Geo., & Son.....	8 71	Platteville Electric Light Co.	218 13
Foot Mineral Co.....	363 09	Platteville, Rewey & El- lenboro Tel. Co.....	5 00
Gilmore, C. E.....	5 30	Reed, J. A.....	43 15
George, H. C.....	1,712 82	Rose, J. M.....	83 80
Galena Iron Works.....	210 16	Rindlaub, W. M.....	83 00
Gribble, C. H.....	32 65	State Insurance Fund....	210 00
Huntington, Earl	13 00	Schambou, H.	18 00
Hodge, Ben.	306 00	Stephens, Charlie	5 00
Heiser, G. S.	37 90	Stilwell, L. W.....	40 00
Howard, Chas.	7 00	Sergeant, E. H., Co.....	33 35
Henry, J. A.	9 20	Shepherd, Thos.	75
International Book Co....	28 42	Thomas, R. C.....	14 00
Imperial Brush Co.....	10 85	Trego, F. H.....	14 00
Jarrett & Hodge Co.....	16 00	Wiley, John, & Sons....	5 09
Johnson Service Co.....	15 16		
Kirkpatrick, Geo.	500 00		
Kleinhamer, H.	42 50		
Koster, H. C.....	100 00		
Light & Power Co.....	77 70		
Loughton, F. D.....	24 00		
			\$8,268 95

General Fund Disbursements, 1909.

 AGRICULTURAL EXPERIMENT ASSOCIATION, CHAP. 43,
 LAWS 1907.

Akin, Clyde	\$14 00	Klumb, Oscar	1 00
Bibbs, Idalyn	150 00	Longley, H. N.	14 16
Bohl, J. N.	25 91	Lachmund, Robert	3 00
Bussey, W. P.	12 47	Lee, L. J.	50
Brueckner, J.	4 00	Leonard, William	50
Bohl, Anton	70 50	Lloyd, E. B.	50
Bonzelet, J. P.	4 50	Mandel Engraving Co....	27 59
Barston, James	5 00	Moore, R. A.	73 72
Briggs, E. F.	4 00	Menges Pharmacies	3 60
Christie, G. I.	37 40	Michels, Henry	15 66
Cantwell Printing Co....	36 50	Meekin, H. W.	27 75
Conley, Emma	11 68	Milwaukee Bag Co.	97 64
Chatterton, R. W.	3 00	Moore, H. G.	3 00
Colladay, W. E.	3 00	Moore, V. V.	37 50
Democrat Printing Co....	1,071 38	New York Store.....	15 06
Dreger, E. L.	2 00	Nielson, E. C.	7 70
Ellickson, A. C.	3 50	Ochsner, A. C.	5 00
Fehlandt, Elsie	14 90	Parsons Printing & Sta-	
Freeman, G. A.	5 02	tionery Co.	7 55
Frauenheim, O. R.	7 00	Puls, John	1 00
Ford, J. F.	50	Royston, Thomas	2 00
Funk, E. D.	21 66	Stone, A. L.	30 07
Grebe, F. P.	48 35	Schiller, Claude	1 00
Gillette, R. A.	100 00	Swoboda, F. G.	3 00
Greengo, A. L.	2 00	Sorenson, Hilbert	17 00
Howitt, Chas.	100 75	Toole, W. A.	10 00
Hendrick, S. F.	4 00	Universiy Co-op. Co....	3 75
International Harv. Co...	90 00	Usher, Earl	5 00
Illian, W. L.	6 00	Voight, Alvin	50
Jonas Bros.	5 44	Wis. Experiment Station.	560 00
Joyce, Geo.	1 00	West, H. P.	52 63
Joos, F. B.	4 50	Waukesha Canning Co...	18 00
Keyes, E. W. (P. M.)..	200 00	Wagner, A. L.	13 50
Krueger, H. E.	68 06	Zerbel, L. R.	23 14
Kuehn, Charles	50		
Klann, Adolph	2 50		
			\$3,223 04

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC ECONOMY.

Dunn county	\$4,000 00
Marinette county	4,000 00
Marathon county.....	4,000 00
Winnebago county	4,000 00
	\$16,000 00

DAY SCHOOL FOR BLIND, CHAP. 551, LAWS 1907.

City Milwaukee	829 16
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General Fund Disbursements, 1909.

AID TO RURAL SCHOOLS, CHAP. 553, LAWS 1907.

No. 2, Town Union, Rock Co.....	\$75 00
No. 3, Town Rutland, Dane Co.....	75 00
	\$150 00

SUPERINTENDENTS OF COUNTY ASYLUMS.

Democrat Printing Co.....	\$117 15
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APPORTIONMENT OF 85 PER CENT OF TAX COLLECTED FROM STREET RAILWAY AND ELECTRIC LIGHT COMPANIES, CHAP. 493, LAWS 1905.

Town Peshtigo	\$10 98	City Oshkosh	2,902 32
City Marinette	2,092 91	Village Omro	88 22
City Merrill	1,076 41	Town Omro	314 65
City Janesville	362 06	Town Neenah	377 99
Town Rock	1,122 79	City Neenah	291 79
City Janesville	451 54	Town Clayton	126 61
Town Beloit	853 43	Town Black Wolf	301 77
City Beloit	458 97	Town Algoma	468 75
City Onalaska	60 97	Town Algoma	77 74
City La Crosse	64 48	Town Black Wolf	754 64
Town Campbell	50 69	City Ashland	1,272 12
City Beloit	606 70	Village Sheboygan Falls..	169 94
Town Lafayette	630 81	Town Sheboygan Falls...	670 40
City Eau Claire.....	4,731 81	Town Sheboygan	590 83
City Chippewa Falls.....	410 84	City Sheboygan	4,176 81
Town Port Washington..	284 74	Town Plymouth	269 09
City Port Washington....	130 04	City Plymouth	92 10
Town Milwaukee	671 34	Town Allouez	301 83
City Milwaukee	1,100 20	Town Ashwaubenon	336 87
Town Mequon	1,084 36	City De Pere	657 82
Town Granville	811 96	City Green Bay	4,416 04
Town Grafton	892 78	Town Howard	100 79
Town Cedarburg	360 30	City Kaukauna	78 19
City Cedarburg	144 17	Town Kaukauna	427 12
Town Farmington	329 42	Town Lawrence	727 66
City Waupaca	453 43	Town Preble	26 69
Town Vaughn	391 42	Town Vandenbroek	70 38
City Superior	6,849 87	Town Wrightstown	197 78
City Appleton	4,059 66	Village Wrightstown	242 61
Town Grand Chute	533 35	City Kenosha	1,565 68
Town Harrison	454 70	Town Two Rivers	217 57
City Kaukauna	333 34	Town Manitowoc	168 29
Village Little Chute.....	541 36	City Two Rivers	154 09
City Menasha	1,199 42	City Manitowoc	683 24
Town Menasha	729 48	City Milwaukee	207,942 18
City Neenah	773 96	Town Wauwatosa	2,655 90
Town Vandenbroek	181 69	Village Whitefish Bay ...	890 40
Town Vinland	452 70	Village West Milwaukee..	494 35
Town Oshkosh	448 66	City West Allis.....	2,604 11

General Fund Disbursements, 1909.

City Wauwatosa	1,848 43	City Cudahy	964 72
Town Waukesha	586 42	Town Caledonia	3,266 29
City Waukesha	1,250 51	Town Weston	114 87
City South Milwaukee...	2,993 93	City Wausau	507 67
Town Somers	1,335 86	Village Schofield	62 45
City Racine	15,091 00	Town Madison	130 50
Town Pewaukee	986 79	City Madison	5,766 16
Town Oak Creek.....	1,744 85	Village Fair Oaks.....	112 97
Village North Milwaukee.	723 06	Town Blooming Grove...	57 39
Town New Berlin.....	2,917 82	City La Crosse.....	4,563 35
Town Muskego	764 78	Village N. Fond du Lac..	657 85
Town Mt. Pleasant.....	1,204 95	Town Friendship	558 23
Town Milwaukee	420 02	Town Fond du Lac.....	163 68
City Milwaukee	222 96	City Fond du Lac.....	3,787 26
Town Lake	1,459 09	City Oshkosh	165 47
Town Greenfield	2,444 91	Town Grafton	668 05
Town Franklin	514 01	Village Grafton	224 73
Village East Milwaukee..	417 15		
Town Delafield	146 71		
			\$332,947 99

 REVIEW OF ASSESSMENTS, CHAP. 474, LAWS 1905.

Gallagher, J. T., Marinette county.....	\$14 76
Gilson, N. S., Marinette county.....	10 51
Haugen, N. P., Marinette county.....	12 85
Curtis, George, Jr., Marinette county.....	10 08
James, A. E., Marinette county.....	12 90
Gilson, N. S., Milwaukee county.....	4 80
Haugen, N. P., Milwaukee county.....	4 28
Curtis, George, Jr., Milwaukee county.....	4 93
James, A. E., Milwaukee county.....	4 13
	<hr/>
	\$79 24

 DISBARMENT PROCEEDINGS, CHAP. 84, LAWS 1903.

State vs. F. B. Lamoreux.

Belden, E. B., exp.....	\$92 25
Welch, C. H., reporter.....	318 15
Foley, W. R., services and exp.....	687 59
Pierrelee, V. T., services and exp.....	142 90
McCully, James, services and fees.....	15 00
Thompson, R. R., services and fees.....	5 00
Seguin, F. J., fees.....	8 10
La Flamboy, L., services.....	23 36
Gyant, Frank, services.....	4 20
Hoffman, Fred, witness fees.....	1 58
Strong, Albert, witness fees.....	1 58

General Fund Disbursements, 1909.

Bourn, Elmer, witness fees.....	1 58
Warner, Horace, witness fees.....	1 58
Nelson, G. B., witness fees.....	1 58
Culver, G. E., witness fees.....	1 58
Dillon, M. E., witness fees.....	4 58
Thompson, D. R., witness fees.....	3 08
Steffes, Mrs. Thomas, witness fees.....	3 08
Tompkins, Claire, witness fees.....	1 58
Ozias, Albert, witness fees.....	4 20
Anderson, A. M., witness fees.....	4 04
Swanson, Christina, witness fees.....	4 04
Bell, F. A., witness fees.....	4 04
Clausen, L. N., witness fees.....	4 04
Benton, Mrs., witness fees.....	2 54
Ruggles, W. M., witness fees.....	1 58
	\$1,342 83

WISCONSIN HISTORY COMMISSION, CHAP. 378, LAWS 1907.

Mathews-Northrup Works.....	\$90 00
Streissguth-Petran Eng. Co.....	5 67
Mandel Engraving Co.....	2 00
Democrat Printing Co.....	1,825 74
	\$1,923 41

PRESIDENTIAL ELECTORS.

Peterson, H. L.....	56 90
Durkee, F. M.....	33 10
Hawley, O. K.....	48 50
De Lap, R. H.....	14 50
Dengler, John.....	29 10
Greenwood, C. F.....	8 10
Lampert, F.....	34 90
Brumder, W. C.....	19 50
Beffel, J. M.....	19 50
Stolper, J. A.....	19 50
Sarles, W. T.....	25 70
Kohl, William.....	30 50
Riordan, D. E.....	85 10
	\$424 90

General Fund Disbursements, 1909.

LEGISLATIVE.

SENATORS,—REGULAR SESSION, 1909.

Barker, H. W.....	\$521 60	Lehr, J. E.....	536 40
Bird, H. P.....	552 00	Lockney, Henry.....	513 00
Bishop, I. T.....	524 00	Lyons, E. H.....	529 60
Blaine, J. J.....	514 00	Marsh, S. M.....	530 40
Bodenstab, H. H.....	517 00	Martin, H. C.....	521 40
Brazeau, T. W.....	534 60	Morris, Thomas.....	526 50
Browne, E. E.....	542 40	Owen, W. C.....	542 80
Burke, Timothy.....	539 00	Page, G. E.....	517 00
Donald, J. S.....	506 00	Pearson, C. L.....	505 50
Fairchild, E. T.....	517 00	Randolph, S. W.....	532 40
Fridd, J. A.....	540 00	Sanborn, A. W.....	532 20
Gaylord, W. R.....	517 00	Stout, J. H.....	541 80
Hazelwood, J. A.....	507 20	Thomas, J. W.....	541 00
Hudnall, G. B.....	565 00	Whitehead, J. M.....	508 00
Husting, P. O.....	514 60	Wright, J. A.....	556 60
James, D. G.....	512 80		
Klecza, J. C.....	517 00		
Krumrey, Henry.....	528 00		
			\$17,453 80

MEMBERS OF ASSEMBLY,—REGULAR SESSION, 1909.

Atwood, G. T.....	\$521 40	Farrell, J. T.....	516 80
Bancroft, L. H., speaker.	1,012 40	Fenelon, James.....	532 40
Ballard, C. B.....	530 70	Fisher, G. U.....	508 00
Barnett, J. R.....	535 40	Georgi, H. E.....	516 80
Berner, E. J.....	516 80	Grosse, John.....	545 20
Biehler, W. J.....	528 00	Haight, E. E.....	506 00
Bradford, C. M.....	530 60	Hambrecht, G. P.....	537 40
Bray, W. M.....	533 00	Hammill, Frank.....	552 50
Brew, G. G.....	517 40	Harras, O. A.....	516 80
Brockhausen, Fred.....	516 80	Hoyt, G. E.....	520 80
Busacker, C. F.....	516 80	Hughes, J. F.....	515 40
Buslett, O. A.....	550 40	Hull, Merlin.....	525 00
Cady, B. A.....	555 60	Ingalls, Wallace.....	520 40
Cady, Virgil.....	507 40	Ingram, C. A.....	544 40
Chapple, J. C.....	569 30	Irvine, W.....	548 00
Chinnock, J. A.....	550 00	Johnson, Axel.....	557 20
Cleary, M. J.....	520 40	Jones, J. R.....	523 40
Comstock, A. B.....	515 00	Kalaher, M. W.....	516 80
Coolidge, D. C.....	547 00	Kamper, J. H.....	525 80
Crowell, O. A.....	532 60	Kay, W. A.....	557 40
Culbertson, C. B.....	543 60	Kempf, E. J.....	527 20
Curtiss, W. M.....	522 40	Keup, E. G.....	530 80
Daub, C. H.....	556 00	Keyes, E. J.....	527 40
Disch, William.....	516 80	Kimball, F. J.....	510 40
Domachowski, J. A.....	516 80	Kindlin, G. W.....	508 80
Dorner, C. H.....	516 80	Kneen, E. J.....	523 40
Egan, Walter.....	567 60	Kubasta, F. W.....	562 00
Erickson, Arnt.....	543 60	Kull, E. O.....	518 00
Estabrook, C. E.....	516 80	Laycock, Henry.....	537 00

General Fund Disbursements, 1909.

Ledvina, L. W.....	535 00	Shaw, Moses	548 00
Lentz, Chas.	526 20	Smith, Frank	500 20
Le Roy, E. W.....	554 00	Smith, Simon	510 80
Leuch, P. F.....	516 80	Stack, J. S.....	567 60
Mains, D. F.....	531 00	Stevens, D. B.....	549 40
Marquardt, A. F.....	558 40	Stewart, T. A.....	502 80
McConnell, J. E.....	526 60	Thomas, J. E.....	513 00
Mortensen, H. J.....	516 00	Towers, J. S.....	506 00
Neitzel, Chas.	533 80	Towne, S. A.....	513 00
Nelson, P. M.....	548 00	Twesme, A. T.....	533 00
Onstad, Otto	505 80	Urquhart, E. L.....	560 20
Peterson, L. W.....	537 00	Viebahn, C. F.....	507 20
Phillips, P. J., Sr.....	536 00	Weber, F. J.....	516 80
Pickart, Christ	532 20	Wehrwein, S. F.....	532 00
Ramsey, T. F.....	516 80	Wellensgard, C. C.....	536 00
Reader, William	560 00	Wells, A. V.....	514 60
Reynolds, Thomas	554 40	Whitman, Platt	513 00
Roethe, H. E.....	515 40	Whittet, L. C.....	505 00
Rollmann, Henry	532 20	Wittig, Ferdinand	539 00
Schmidt, Nicholas	560 40	Zimmerman, F. R.....	516 80
Schwalbach, H. V.....	520 40		
Scott, G. E.....	549 00		
			\$53,488 70

SENATE EMPLOYEES.

Chief Clerk's Department.

Emerson, A. E., opening session.....	\$50 00
Andrews, F. E., chief clerk.....	1,000 00
Smith, R. E., journal clerk.....	785 00
McLaughlin, G. L., asst. journal clerk.....	665 00
Wylie, F. M., bookkeeper.....	805 90
Huntington, J. T., assistant bookkeeper.....	785 00
Worth, C. A., index clerk.....	805 00
Frazier, J. H., proof reader.....	785 00
Wolfenson, L. D., proof reader.....	755 00
Bessey, John, engrossing clerk.....	710 00
Hillyer, R. H., stenographer.....	785 00
Omstead, Fred, stenographer.....	685 00
Sapiro, J. H., stenographer.....	785 00
MacCrossen, C. B., stenographer.....	685 00
Galloway, A. W., stenographer.....	785 00
Mullen, C. E., stenographer.....	705 00
Spencer, F. W., stenographer.....	785 00
Schlegel, R. W., stenographer.....	620 00
Webster, L. B., typewriter clerk.....	628 00
Anderson, W. A., typewriter clerk.....	599 00
Peterson, O. P., typewriter clerk.....	548 00
Welton, C. R., typewriter clerk.....	524 00
	\$15,279 00

General Fund Disbursements, 1909.

Sergeant-at-Arms' Department.

Falconer, R. C., sergeant.....	700 00
Sanderson, T. H., assistant sergeant.....	780 00
Peirce, Elmer, document clerk.....	624 00
Emerich, G. M., postmaster.....	624 00
Goldstrand, Olaf, policeman.....	468 00
Boyle, F. E., night policeman.....	468 00
Eastman, J. A., laborer.....	468 00
Farley, T. J., messenger.....	312 00
Cotey, Harry, messenger.....	312 00
Lampert, Harold, messenger.....	312 00
Grane, L. B., messenger.....	304 00
Cooper, E. G., messenger.....	302 00
Munroe, Roland, messenger.....	284 00
Swarthout, Orville, messenger.....	284 00
Harshaw, Myron, messenger.....	282 00
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	\$6,524 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Shaffer, C. E., opening session.....	\$50 00
Shaffer, C. E., chief clerk.....	1,000 00
Jones, W. W., journal clerk.....	785 00
Pearson, S. E., assistant journal clerk.....	780 00
Summers, S. S., bookkeeper.....	785 00
Dietz, C. H., assistant bookkeeper.....	780 00
Bullock, W. L., index clerk.....	780 00
Schoetz, Max, proof reader and enrolling clerk.....	780 00
Nevins, E. V., proof reader and enrolling clerk.....	760 00
Polk, March, stenographer.....	780 00
Nelson, A. J., stenographer.....	780 00
Hughes, A. J., stenographer.....	755 00
Saposs, D. J., stenographer.....	775 00
Pond, L. T., stenographer.....	785 00
Tretow, A. C., stenographer.....	650 00
Heinrich, A. A., stenographer.....	745 00
Hartley, C. J., stenographer.....	780 00
Pickering, H. G., stenographer.....	681 00
Blanchard, George, stenographer.....	740 00
Shepherd, A. C., stenographer.....	440 00
Robotka, F., stenographer.....	548 00
Lawton, W. A., stenographer.....	532 00
Oeland, L. L., typewriter clerk.....	432 00
Hawker, J. C., typewriter clerk.....	628 00
Lee, H. G., typewriter clerk.....	508 00
Kirk, W. E., typewriter clerk.....	476 00
Nelson, Harry, typewriter clerk.....	148 00
Goldschmidt, W. J., general clerk.....	785 00
Van Matre, R. E., general clerk.....	760 00
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	\$19,228 00

General Fund Disbursements, 1909.

Sergeant-at-Arms' Department.

Irvine, W. S., sergeant.....	\$700 00
Gauerke, J. W., assistant sergeant.....	10 00
Ross, H. V., assistant sergeant.....	590 00
Wright, E. F., assistant sergeant.....	185 00
Cheever, R. W., postmaster.....	496 00
Puls, C. F., postmaster.....	132 00
Hanks, E. A., document clerk.....	608 00
Nelson, C. E., asst. document clerk.....	360 00
Rief, F. J., asst. document clerk.....	96 00
Puls, C. F., postoffice messenger.....	369 00
Jerabeck, J. A., postoffice messenger.....	99 00
Wright, E. F., policeman.....	351 00
Benedict, H. E., policeman.....	111 00
Stevenson, R. S., night policeman.....	465 00
Prehn, A. W., policeman and gallery attendant.....	327 00
Prehn, A. W., night policeman.....	6 00
Brackenwagen, E., laborer.....	462 00
Gauerke, J. W., laborer and gallery attendant.....	327 00
Thompson, K. L., cloak room attendant.....	285 00
Femrite, H. O., messenger.....	180 00
Goldberg, M. A., messenger.....	312 00
Stoddard, Lawrence, messenger.....	312 00
Lamb, Francis, messenger.....	308 00
Hawker, Herman, messenger.....	302 00
Vogt, A. L., messenger.....	268 00
Hembre, Julius, messenger.....	168 00
Slawson, P. E., messenger.....	284 00
Bondi, A. B., messenger.....	130 00
Reif, F. J., messenger.....	220 00
Benedict, H. E., messenger.....	206 00
Boyle, H. E., messenger.....	160 00
Vanderhyden, Walter, messenger.....	274 00
Jerabeck, J. A., messenger.....	208 00
Koss, A. C., messenger.....	134 00
French, W. W., messenger.....	122 00
Carey, Mathew, messenger.....	132 00
Polley, Earl, messenger.....	136 00
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	\$9,835 00

Printing.

Democrat Printing Co., misc. printing.....	\$290 86
Democrat Printing Co., senate bills.....	2,612 88
Democrat Printing Co., assembly bills.....	2,871 30
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	\$5,775 04

Postage.

Keyes, E. W., postmaster.....	\$2,222 05
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General Fund Disbursements, 1909.

Legislative Visiting Committee, Chap. 262, Laws 1909.

Mains, D. F.....	\$150 00
Hughes, J. F.....	150 00
Martin, H. C.....	150 00
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	\$450 00

Chap. 412, Laws 1909.

Irvine, W. S.....	\$114 08
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Chap. 503, Laws 1909.

Elver, E. T.....	\$500 00
Bennett, J. A.....	500 00
Dahman, F. A.....	180 00
Hood, Frank	100 00
Unsell, Gertrude	70 00
James, A. E.....	150 00
Cowles, H. V.....	100 00
Secrist, Horace	50 00
Dillman, Elsie	40 00
Dwinnell, Ida	5 00
Trask, Frances	70 00
Courtier, Le Noir.....	87 50
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	\$1,852 50

Chap. 7, Laws 1909.

Callaghan & Co., copies of Sanborn & Sanborn's supplement to W. S. 1898.....	\$2,160 00
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Chaplains.

MacAdams, George	\$27 00
Ewing, A. A.....	6 00
Gilmore, E. A.....	12 00
Knox, P. B.....	12 00
Reichert, C. F.....	9 00
Siljan, O. G.....	12 00
Updike, E. G.....	15 00
Reed, A. T.....	12 00
Hengell, H. C.....	30 00
Miner, H. A.....	15 00
Salzman, K. O.....	15 00
Gold, H. R.....	18 00
Joslin, G. A.....	18 00

General Fund Disbursements, 1909.

Clifford, C. L.....	18 00
Blakman, E. W.....	15 00
Galloway, J. B.....	3 00
Bostrum, Paul.....	24 00
Allison, M. G.....	15 00
Kroesche, A. C.....	6 00
Edwards, R. H.....	15 00
Devlin, T. C.....	12 00
Brown, George.....	15 30
Eppling, F. J.....	12 00
Foulkes, Thomas.....	156 00
Hunt, G. E.....	12 00
Homuth, F.....	9 00
Haag, Henry.....	9 00
Jandre, J. A.....	12 00
Mac Innis, G. K.....	15 00
Reed, H. W.....	15 00
Roberts, F. L.....	3 00
Symons, E. J.....	15 00
	<hr/>
	\$582 00

Primary Election Investigation Committee, Chaps. 6 and 80, Laws 1909.

Welch, C. H., reporter.....	\$3,655 45
Smith, E. H., reporter.....	3,655 45
Weik, Clyde, stenographer.....	340 00
Rhodes, C. W., index clerk.....	460 25
Barrows, F. S., Jr., clerk.....	361 36
Anderson, Douglas, messenger.....	198 00
Waters, W. E., messenger.....	162 00
Mitchell, Nash, sergeant.....	216 00
Marsh, S. M., expenses.....	2 33

Witness Fees:

Arnold, A. A.....	27 20
Ames, A. R.....	2 00
Beyer, George.....	19 50
Broughton, C. E.....	10 00
Brown, F. B.....	9 20
Cowling, William.....	37 10
Cowie, R. S.....	20 60
Cobanis, F. E.....	13 00
Crawford, Jeff.....	14 20
Cady, S. H.....	23 50
Domachowski, J. A.....	10 20
Dartt, G. W.....	10 10
Essmann, W. L.....	44 50
Eppling, F. J.....	29 60
Eastman, O. A.....	17 00
Frank, J. H.....	17 30
French, C. S.....	16 50
Farrell, J. T.....	10 20
Folett, C. E.....	14 20

General Fund Disbursements, 1909.

Gordon, George	17 30
George, Frank	21 60
Gaveney, J. C.	21 90
Gerhardt, Fred	10 20
Gehbe, F. H.	18 00
Harper, C. A.	2 00
Harney, G. C.	2 00
Hambright, C. M.	12 20
Hill, J. B.	15 30
Hanson, J. T.	46 20
Hulbert, A. I.	25 70
Hess, Fred	24 50
Houser, W. L.	21 00
James, N. L.	18 10
Johnston, C. W.	12 30
Keller, U. C.	37 70
Kampfer, Charles	10 20
Keller, W. C.	27 70
Knell, W. R.	26 40
Kingsley, G. L.	52 70
Koehler, P. J.	32 20
Leuch, P. F.	10 20
Lampert, F.	18 20
Lush, C. K.	16 00
Lindsay, W. W.	15 00
McElroy, W. J.	10 20
McFarland, C. D.	21 70
McGovern, F. E.	24 40
Miller, J. C.	18 30
McGillivray, J. J.	17 60
McGill, L. E.	57 60
McDonough, George	37 50
Mattoon, G. E.	10 80
Morse, R. L.	17 70
Morgan, J. E.	14 90
O'Connor, D. J.	17 00
O'Connor, Edward	12 00
Puelicher, J. H.	14 20
Perry, C. M.	20 20
Powell, W. W.	62 00
Perry, W. M.	18 20
Perrin, S. L.	37 60
Rummel, Jacob	10 20
Reynolds, T. F.	33 60
Riordan, D. E.	42 70
Ramsey, T. F.	10 20
Rogers, E. J.	8 70
Richtman, S. P.	22 30
Roese, A. E.	32 40
Rathbun, G. L.	6 50
Ring, M. C.	21 30
Roberts, D. E.	14 50
Reynolds, Thomas	2 00
Smith, W. L.	23 30
Stringham, M. F.	29 50

General Fund Disbursements, 1909.

Stevens, L. H.....	23 20
Stenjem, N. P.....	8 03
Storrs, A. E.....	11 60
Stevens, C. H.....	9 30
Stout, C. F.....	41 60
Tilton, Lester	27 40
Towne, S. A.	8 50
Tuttle, E. W.....	7 00
Taylor, F. W.....	23 50
Usher, E. B.....	10 20
Upham, H. A. J.....	12 20
Van Cleve, J. A.....	27 50
Van Slyke, A. R.....	20 20
Wyseman, A. J.....	18 10
Whittaker, M. H.....	10 20
Wayland, C. C.....	25 80
Zimmerman, F. R.....	10 20
Sheriff Fees:	
Berry, J. A.	\$ 65
Bauhler, Alex	7 25
Carlson, Gustaf	1 75
Corey, F. L.....	6 21
Collins, S. J.....	45
Derricks, Gustav	1 30
Duncan, William.....	1 75
Dryer, Grant	6 15
Frost, W. R.....	2 85
Flanders, J. T.....	5 70
Frank, H. E.....	10 20
Gibson, E. J.....	5 05
Harcleroad, J. C.....	37 00
Hanson, J. E.....	34 00
Koch, A. G.....	24 80
Kanouse, G. M.....	3 90
Lanning, B. P.....	1 20
Lecomte, Gust	2 65
Leanson, J. F.....	1 30
Seeve, W. J.....	5 95
Scheibel, R. G.....	3 70
Sell, J. L.....	65
Tollefson, J. L.....	45
Van Horn, P. A.....	32 25
Wilkins, A. D.....	45
Willinger, J. C.....	1 60
Winther, F. P.....	3 75
	\$11,077 00

General Fund Disbursements, 1909.

Senate Investigation Committee.

Witness Fees:

Anderson, T. O.....	\$4 00
Puckley, John	24 40
Barber, W. A.....	15 40
Cleary, M. J.....	14 20
Crothers, G. E.....	19 30
Clark, H. C.....	19 20
Craig, J. S.....	39 60
Davies, D. H.....	12 20
Dee, George	43 20
Dartt, G. W.....	12 50
Ellenbecker, Henry	24 00
Edmonds, E. A.....	54 10
Essmann, W. L.....	10 30
Everett, Winter	6 00
Gehbe, F. H.....	18 00
Heyer, A. O.....	15 20
Harvey, John	10 20
Immell, E. L.....	22 10
Ilsey, J. K.....	12 20
Klumb, A. J.....	14 20
Kohl, William	9 30
Keller, U. C.....	7 80
Kelpinski, L. F.....	12 30
Kingsley, G. L.....	16 10
Koehler, P. J.....	10 30
Linehan, J. F.....	10 20
Melkowski, John.....	10 20
Meyer, Richard, Jr.....	12 60
McKee, F. W.....	8 00
McMahon, Edward	18 30
Miller, G. L.....	31 90
Myrick, H. P.....	10 30
O'Connor, William	12 20
O'Connor, Daniel	12 20
Pestilozi, H. R.....	10 20
Peterson, F. J.....	10 30
Peabody, G. F.....	13 18
Powell, W. W.....	6 00
Regan, M. J.....	22 60
Rittleat, Joseph	10 30
Raisler, A. A.....	20 20
Sholts, Margie	3 50
Stewart, J. C.....	10 40
Shape, C. T.....	12 20
Tuttle, E. W.....	9 00
Wayland, C. C.....	15 80
White, R. J.....	14 20
Wells, J. H.....	5 70
Westphal, E. J.....	14 70
Wagner, F. T.....	12 30
Watrous, P. J.....	6 00

General Fund Disbursements, 1909.

Sheriff Fees:

Bunn, J. V.....	6 35
Carlson, Gustaf	1 25
Duncan, William	85
Franke, H. E.....	7 40
Gibson, E. J.	4 25
Gramlow, August	4 65
Hoehne, A. A.....	3 60
Harclerod, J. C.....	8 90
Koch, A. G.....	2 80
Sell, J. L.....	45
Smith, William	17 25
Seeve, W. J.....	4 45
	\$830 78

Publishing Local Laws.

Park Falls Herald.....	\$7 20
News Publishing Co.....	3 00
Racine News Publishing Co.....	1 20
Racine Daily Times.....	4 80
	\$16 20

MISCELLANEOUS.

Dunbar & Wausaukee, excess license fees over taxes levied	\$95 03
Stanley, Merrill & Phillips, excess license fees over taxes levied	853 58
Ahnapee & Western, excess license fees over taxes levied	265 42
Chicago, Harvard & Geneva Lake, excess license fees over taxes levied.....	79 96
Dunbar & Wausaukee, excess license fees over taxes levied	40 33
Hillsboro & Northeastern, excess license fees over taxes levied	226 16
Inheritance tax, refund to G. H. & Lillian Atkins.....	105 51
Inheritance tax, refund to A. A. Chalker, estate John Chalker	87 97
Inheritance tax, Portage Co., chap. 148, laws 1909.....	79 92
Richmond, T. C., services and exp., inheritance tax cases	1,400 44
Richmond, T. C., & Jackman, R. W., services and exp., inheritance tax cases	482 85
Hobbins, J. W., cashier, section 3, chapter 473, laws 1905	23 97
Larkin, E. H., chapter 445, laws 1905.....	4 09
Wells, L. S., chapter 445, laws 1905.....	3 37
Birch, Sanford, chapter 445, laws 1905.....	1 53
Barager, E. R., chapter 445, laws 1905.....	3 21
Sundquist, C. S., chapter 445, laws 1905.....	3 21

General Fund Disbursements, 1909.

Merritt, Joseph, chapter 445, laws 1905.....	3 37
Remer, E., chapter 445, laws 1905.....	3 53
Hicks, J. W., chapter 445, laws 1905.....	3 21
Smith, James, chapter 445, laws 1905.....	24 60
Neander, V. T., chapter 445, laws 1905.....	26 24
Town Alban, Portage Co., noxious weeds, chapter 424, laws 1901	2 50
Agricultural institutes, American Express Co.....	270 65
Agricultural institutes, United States Express Co.....	151 22
Haukeness, Lars, valuation of Pabst art collection, in- heritance tax case.....	45 00
Sawistowsky, J. B., chapter 73, laws 1909.....	62 31
Groves, L. A., chapter 73, laws 1909.....	63 01
Usher, Grace, chapter 140, laws 1909.....	500 00
Appleby, E. L. & E. F., chapter 167, laws 1909.....	1,250 00
McArthur, H., chapter 494, laws 1909.....	500 00
Johnson, F. M., chapter 407, laws 1909.....	22 58
Dahl, A. H., state treasurer, for credit to account of First National Bank of Ladysmith, for attorney's fees paid to Timlin & Glicksman and Glicksman & Gold, in case of State vs. O. E. Pederson, et al., chapter 272, laws 1909	380 35
Foerst, J. P., chapter 275, laws 1909.....	500 00
Anderson, L. J. and William, chapter 250, laws 1909....	150 00
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	\$7,714 62
Total General Fund disbursements.....	<hr/> \$6,555,621 80

School Fund, 1909.

SCHOOL FUND.

Receipts.

Fines:			
Adams	\$61 56	Marathon	828 24
Ashland	1,503 35	Marinette	387 54
Barron	750 12	Marquette	136 23
Bayfield	370 46	Milwaukee	852 60
Brown	545 96	Monroe	1,161 88
Buffalo	171 01	Oconto	420 25
Burnett	22 55	Oneida	454 37
Calumet	85 26	Outagamie	1,414 17
Chippewa	601 30	Ozaukee	264 60
Clark	550 77	Pepin	331 35
Columbia	181 30	Pierce	948 64
Crawford	468 04	Polk	363 92
Dane	2,720 79	Portage	404 56
Dodge	467 14	Price	232 66
Door	429 08	Racine	1,125 04
Douglas	1,156 24	Richland	406 70
Dunn	347 22	Rock	1,046 95
Eau Claire	369 96	Rusk	512 61
Florence	84 94	St. Croix	627 40
Fond du Lac.....	435 13	Sauk	281 28
Forest	380 29	Sawyer	186 24
Grant	1,323 91	Shawano	474 46
Green	1,054 40	Sheboygan	1,218 21
Green Lake	356 38	Taylor	250 80
Iowa	242 29	Trempealeau	181 30
Iron	600 59	Vernon	854 66
Jackson	95 06	Vilas	193 87
Jefferson	694 57	Walworth	536 72
Juneau	282 90	Washburn	159 54
Kenosha	1,496 62	Washington	259 39
Kewaunee	30 38	Waukesha	1,208 66
La Crosse	1,403 49	Waupaca	498 87
Lafayette	321 46	Waushara	235 72
Langlade	400 28	Winnebago	1,881 95
Lincoln	498 78	Wood	635 04
Manitowoc	525 28		
			\$42,005 28

Loans:

Ashland county	\$ 2,666 67
B. S. D. town Morse.....	533 33
Brown county	4,350 00
City Chippewa Falls.....	1,000 00
Chippewa county	2,526 32
B. of E., city of Madison.....	6,000 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

School Fund, 1909.

Oneida county	2,000 00
B. S. D. town Sugar Camp.....	62 00
B. S. D. town Pine Lake.....	18 00
Town Sugar Camp.....	62 00
Town Pine Lake.....	18 00
Portage county	10,000 00
Richland county	1,333 33
Trempealeau county	5,000 00
City Whitewater	150 00
City Menasha	1,000 00
 Bonds:	
Bayfield county	10,000 00
La Crosse county	1,000 00
Mondovi city	600 00
Milwaukee city	10,000 00
Durand city	800 00
Boscobel city	500 00
Wauwatosa city	1,000 00
Tomahawk city	800 00
Grand Rapids city	1,000 00
Highland village	400 00
Westby village	300 00
 Gilbert, F. L., attorney general, escheated estate of Johanna Schmidt	
	526 00
Gilbert, F. L., attorney general, escheated estate of John Stewart	
	149 35
Gilbert, F. L., attorney general, escheated estate of Ann McGee	
	899 46
McMillan, G. W., administrator estate of Heinrich But- tenhoff	
	209 90
Clark, L. H., administrator estate of Walter Crawford..	
	44 85
Ticknor, H. E., administrator estate of Henry Brenner- mann	
	8 59
Davidson, J. O., governor, 5 per cent of net proceeds of sale of lands by United States.....	
	810 36
School district loans.....	164,129 37
Sale of lands	4,396 95
Dues on certificates of sales.....	739 98
 Total School Fund receipts.....	 \$287,723 52

Disbursements.

School District Loans:

No. 5, El Paso, Pierce county.....	\$1,100 00
Jt. No. 6, Bergen and Day, Marathon county.....	700 00
No. 6, Ettrick, Trempealeau county	1,000 00
No. 16, Edson, Chippewa county.....	1,000 00
No. 7, Burlington, Racine county.....	1,200 00
No. 5, Emerald, St. Croix county.....	250 00
No. 4, Elton, Langlade county.....	4,500 00
No. 5, Cleveland, Marathon County.....	10,000 00

School Fund, 1909.

Jt. No. 9, Liberty, Kickapoo and village Viola, Vernon county; Forest and village Viola, Richland county	7,000 00
Jt. No. 10, Arland, Prairie Farm, Dallas and Maple Grove, Barron county.....	265 00
No. 2, Albion, Jackson county.....	400 00
No. 5, Turtle Lake, Barron county.....	250 00
No. 9, Meenon, Burnett county.....	300 00
No. 2, Bern, Marathon county.....	300 00
No. 4, Anderson, Burnett county.....	500 00
Jt. No. 8, Mead, Reseburg and Worden, Clark county	800 00
No. 1, Springbrook, Dunn county.....	1,500 00
Jt. No. 6, Moscow, Iowa county; Blanchard, Lafayette county	800 00
Jt. No. 7, Norrie and Plover, Marathon county; town and village Birnamwood, Shawano county.....	1,700 00
No. 1, Osceola, Polk county.....	1,800 00
No. 2, Scott, Crawford county.....	1,000 00
No. 3, Sumner, Barron county.....	3,000 00
No. 1, Orange, Juneau county.....	1,000 00
No. 4, Peck, Langlade county.....	1,000 00
No. 5, Antigo, Langlade county.....	2,250 00
Jt. No. 6, Cassel and village Edgar, Marathon county	3,500 00
No. 2, Spruce, Oconto county.....	1,500 00
Jt. No. 1, village Little Chute and Vandenbroek, Outagamie county	3,500 00
No. 9, Holcombe, Chippewa county.....	1,500 00
No. 1, South Lancaster, Grant county.....	1,000 00
Jt. No. 5, Peck and Ackley, Langlade county.....	1,600 00
No. 8, Wauwatosa, Milwaukee county.....	4,000 00
Jt. No. 13, Rutland, Brooklyn, Union, Oregon and village Brooklyn, Dane, Green and Rock counties....	10,000 00
Jt. No. 1, Maine and Navarino, Outagamie and Shawano counties	1,200 00
Jt. No. 10, Darien and Sharon, Walworth county....	3,000 00
Jt. No. 3, How and Maple Valley, Oconto county....	1,900 00
No. 8, Minong, Washburn county.....	825 00
Jt. No. 1, Rock, Janesville, Plymouth and Center, Rock county	1,900 00
No. 4, Evergreen, Langlade county.....	1,500 00
No. 9, Jackson, Burnett county.....	600 00
Jt. No. 9, Forest and village Viola, Richland county; Kickapoo, Liberty and village Viola, Vernon county	7,000 00
No. 11, Madison, Dane county.....	3,500 00
Jt. No. 1, St. Croix Falls, Osceola and village St. Croix Falls, Polk County.....	18,000 00
No. 3, Franzen, Marathon county.....	2,500 00
No. 1, Beaver, Clark county.....	1,500 00
Jt. No. 5, Curran and Springfield, Jackson county...	6,000 00
No. 3, Holton, Marathon county.....	1,500 00
Jt. No. 7, Christiana and village Westby, Vernon county	20,000 00
Jt. No. 5, Lincoln and village Amery, Polk county...	11,000 00
Jt. No. 2, Balsam Lake, village Balsam Lake, Polk county	4,500 00

School Fund, 1909.

No. 1, Spring Brook, Washburn county.....	750 00
Jt. No. 5, Glenwood and Springfield, St. Croix county	700 00
No. 5, Village Prairie Farm, Barron county.....	1,000 00
No. 5, Dewey, Burnett county.....	700 00
No. 6, Clinton, Barron county.....	1,500 00
Jt. No. 12, Sterling, Vernon county; Freeman, Crawford county	1,000 00
Jt. No. 3, Stanton and village Knapp, Dunn county..	6,000 00
Jt. No. 3, Osceola and Garfield, Polk county.....	3,000 00
No. 4, Angelica, Shawano county.....	500 00
No. 4, Spruce, Oconto county.....	1,500 00
No. 1, Upham, Langlade county.....	5,000 00
No. 5, Strickland, Rusk county.....	400 00
No. 3, Black Brook, Polk county.....	600 00
Jt. No. 1, Eaton, Warner and city Greenwood, Clark county	2,000 00
Jt. No. 4, Arlington, Dekorra and village Poynette, Columbia county	2,500 00
Jt. No. 2, Belmont and Kendall, Lafayette county..	2,000 00
No. 12, Atlanta, Rusk county.....	700 00
No. 1, Hale, Trempealeau county.....	1,500 00
No. 4, Lamartine, Fond du Lac county.....	850 00
No. 6, Ainsworth, Langlade county.....	1,200 00
No. 2, Underhill, Oconto county.....	500 00
No. 2, Bergen, Marathon county.....	2,200 00
Jt. No. 2, Springwater and Mt. Morris, Waushara county	500 00
No. 3, Dunn, Dunn county.....	2,000 00
Jt. No. 2, Green Grove and Colby, Clark county.....	900 00
Jt. No. 1, Lessor, Hartland, Angelica and Maple Grove, Shawano county.....	500 00
Jt. No. 2, Johnson, Reitbrock, Halsey, Bern and village Athens, Marathon county.....	6,000 00
Jt. No. 4, Hoard and Mayville, Clark county.....	4,000 00
Jt. No. 4, Fine Valley and city Neillsville, Clark county	1,500 00
No. 6, Preble, Brown county.....	600 00
No. 1, Lakeland, Barron county.....	1,200 00
No. 7, Ahnapee, Kewaunee county.....	2,400 00
Jt. No. 9, Primrose, Dane county; New Glarus, Green county	800 00
No. 5, Morrison, Brown county	2,000 00
Jt. No. 6, Auburn, Chippewa county; Grant, Dunn county	2,000 00
Jt. No. 4, Stockholm and Pepin, Pepin county; Maiden Rock, Pierce county.....	500 00
No. 1, Gilmantown, Buffalo county.....	8,000 00
No. 3, Brannon, Price county.....	800 00
No. 4, Crystal Lake, Barron county.....	1,500 00
Jt. No. 13, Lincoln and Grant, Monroe county.....	1,000 00
No. 3, Emerald, St. Croix county.....	400 00
No. 11, Beetown, Grant county.....	5,000 00
Jt. No. 3, Gillett and village Gillett, Oconto county..	9,000 00
No. 4, Hay River, Dunn county.....	1,200 00
No. 2, Bloomfield, Walworth county.....	16,000 00

School Fund Income, 1909.

No. 2, Price, Langlade county.....	2,970 00
No. 1, Holland, La Crosse county.....	800 00
No. 6, Wauwatosa, Milwaukee county.....	4,800 00
No. 1, Moscow, Iowa county.....	2,200 00
No. 2, Aurora, Taylor county.....	4,500 00
Jt. No. 4, Sarona and Long Lake, Washburn county; Bear Lake and Oak Grove, Barron county.....	1,100 00
No. 2, Strickland, Rusk county	900 00
No. 3, Windsor, Dane county.....	2,500 00
Jt. No. 2, Dayton and Akan, Richland county.....	5,000 00
No. 7, Plover, Portage county.....	500 00
No. 7, Crystal Lake, Barron county.....	2,000 00
No. 6, Washington, Rusk county.....	650 00
Jt. No. 4, Underhill and Gillett, Oconto county.....	1,200 00
Jt. No. 4, Lucas and Weston, Dunn county.....	800 00
Jt. No. 5, Dell Prairie and New Haven, Adams county	800 00
	<hr/>
	\$291,260 00
Refund to town Frankfort of Jt. 5, Eau Pleine and Frank- fort, Marathon county.....	\$81 70
Grant county, school fund fines, chapter 147, laws 1909..	59 53
	<hr/>
	\$141 23
	<hr/>
Total School Fund disbursements.....	\$291,401 23

SCHOOL FUND INCOME.

(Rate .00061930794)

Receipts.

Tax:		Green	23,828 97
Adams	3,999 60	Green Lake	12,591 67
Ashland	9,668 27	Iowa	20,754 59
Barron	12,058 87	Iron	3,023 65
Bayfield	9,861 00	Jackson	9,206 36
Brown	29,405 62	Jefferson	31,348 82
Buffalo	10,324 00	Juneau	10,437 12
Burnett	3,224 80	Kenosha	22,449 43
Calumet	14,096 97	Kewaunee	10,363 82
Chippewa	16,449 14	La Crosse	24,362 52
Clark	17,070 65	Lafayette	21,881 82
Columbia	25,693 82	Langlade	8,886 08
Crawford	7,904 42	Lincoln	10,036 09
Dane	70,342 95	Manitowoc	31,689 53
Dodge	43,279 39	Marathon	26,589 06
Door	8,404 15	Marinette	15,595 45
Douglas	24,255 92	Marquette	5,965 82
Dunn	13,028 66	Milwaukee	300,338 92
Eau Claire	15,852 96	Monroe	15,316 37
Florence	1,990 91	Oconto	12,327 14
Fond du Lac.....	42,855 10	Oneida	6,497 18
Forest	4,628 10	Outagamie	32,301 28
Grant	30,816 20	Ozaukee	12,831 68

School Fund Income, 1909.

Pepin	3,807 53	Taylor	7,480 57
Pierce	11,899 45	Trempealeau	12,556 49
Polk	10,319 58	Vernon	15,772 64
Portage	12,387 78	Vilas	5,321 84
Price	6,350 45	Walworth	30,431 01
Racine	39,486 76	Washburn	3,686 44
Richland	11,567 13	Washington	19,998 96
Rock	45,616 86	Waukesha	30,458 06
Rusk	5,115 56	Waupaca	16,785 95
St. Croix	16,062 11	Waushara	10,071 98
Sauk	23,411 67	Winnebago	41,129 91
Sawyer	4,617 23	Wood	15,190 29
Shawano	14,657 16		
Sheboygan	36,974 72		
			\$1,534,993 00

Interest on Loans:

Ashland county.....	\$840 00
B. S. D. town Morse.....	205 35
Brown county	348 00
Chippewa county	631 60
Village Loyal	518 98
B. of E. city of Madison.....	210 00
City Madison	875 00
Village De Forest.....	298 47
City Sturgeon Bay.....	405 42
Town Superior	126 00
Town Superior	567 99
B. S. D. town Florence.....	24 50
Grant county	553 08
City Mineral Point.....	875 00
Village Blanchardville	116 67
Village Blanchardville.....	87 50
Town Bergen	10 59
City Oconto	437 50
City Oconto	787 50
Oneida county	100 00
B. S. D. town Sugar Camp.....	2 17
B. S. D. town Pine Lake.....	63
Town Sugar Camp.....	6 51
Town Pine Lake.....	1 89
Portage county	350 00
Richland county	513 33
Village Viola	274 13
Trempealeau county	350 00
Trempealeau county	840 00
Village Viola	147 62
City Whitewater	91 00
City Menasha	200 00

Interest on Bonds:

Highland village	80 00
Tomahawk city	336 00
Durand city	735 00
Bayfield county	2,412 50

School Fund Income, 1909.

Ashland county	1,000 00
Mondovi city	532 00
Ashland city	1,250 00
Milwaukee city	1,400 00
Elroy city	350 00
La Crosse county	48 90
Superior city	9,520 00
Grand Rapids city	2,160 00
Eau Claire city	1,350 00
West Bend city	300 00
Wauwatosa city	480 00
Boscobel city	220 00
Columbus city	1,125 00
Westby village	75 00
Oconomowoc city	380 00
Chilton city	342 00
Chilton town	783 00
General Fund, interest on certificates of indebtedness..	109,459 00
General Fund, sec. 2, chap. 313, laws 1903, less sal. and exp. rural school inspector	196,620 90
Aid to rural schools, Elk Mounds, refund.....	50 00
Trempealeau county, overpayment returned	366 45
Cary, C. P., refund Dist. No. 5, town Windsor.....	9 10
Interest on school district loans and land certificates...	47,141 71
Interest on bank deposits.....	4,778 42
Gilbert, F. L., attorney general, rent escheated est. John Tenhaaf	512 75
Gilbert, F. L., attorney general, rent escheated est. Johanna Schmidt	90 59
Gilbert, F. L., attorney general, rent escheated est. Louise Hinkforth	49 72
Total School Fund Income receipts	<u>\$1,929,746 39</u>

Disbursements.

Dahlman, Frank, interest refunded	\$1 42
Kintz, Conrad, interest refunded.....	1 15
Sherman, E. A., interest refunded.....	1 04
Burrows, G. B., interest refunded.....	1 15
Town Frankfort of Jt. 5. Eau Pleine and Frankfort, in- terest refunded	22 88
	<u>\$27 64</u>

School Fund Income, 1909.

Apportionment to Counties.

Adams	\$7,137 54	Marathon	48,112 75
Ashland	18,226 19	Marinette	30,521 16
Barron	25,300 03	Marquette	9,704 83
Bayfield	12,201 63	Milwaukee	291,648 89
Brown	41,700 87	Monroe	22,835 10
Buffalo	13,289 56	Oconto	22,688 85
Burnett	8,298 31	Oneida	8,546 37
Calumet	13,560 42	Outagamie	40,046 23
Chippewa	26,715 83	Ozaukee	14,489 01
Clark	26,354 42	Pepin	6,375 07
Columbia	22,766 83	Pierce	17,914 38
Crawford	13,162 11	Polk	17,955 35
Dane	52,994 37	Portage	27,698 93
Dodge	34,954 79	Price	11,018 10
Door	16,079 96	Racine	38,614 61
Douglas	25,534 44	Richland	14,880 47
Dunn	22,129 55	Rock	38,626 00
Eau Claire	28,099 50	Rusk	8,824 06
Florence	2,817 69	St. Croix	21,920 40
Fond du Lac	37,121 55	Sauk	23,483 79
Forest	4,253 84	Sawyer	4,379 02
Grant	28,720 83	Shawano	26,595 10
Green	15,167 49	Sheboygan	42,791 06
Green Lake	12,709 20	Taylor	11,821 53
Iowa	17,172 41	Trempealeau	19,919 55
Iron	5,888 01	Vernon	23,099 12
Jackson	14,646 08	Vilas	3,222 81
Jefferson	25,937 30	Walworth	18,949 97
Juneau	15,881 99	Washburn	7,201 27
Kenosha	20,668 36	Washington	19,097 94
Kewaunee	14,179 48	Waukesha	24,692 31
La Crosse	33,227 31	Waupaca	25,595 87
Lafayette	15,465 44	Waushara	13,990 59
Langlade	14,115 73	Winnebago	44,793 96
Lincoln	16,468 74	Wood	26,809 65
Manitowoc	36,398 23		
			\$1,768,210 18

Aid to Rural Schools in the Following Named Counties, Complying
With Chap. 600, Laws of 1907.

Adams	\$1,000 00	Dodge	1,900 00
Ashland	800 00	Door	1,350 00
Barron	3,900 00	Douglas	1,150 00
Bayfield	1,200 00	Dunn	4,300 00
Brown	2,650 00	Eau Claire	2,050 00
Buffalo	2,150 00	Fond du Lac	1,800 00
Burnett	2,250 00	Grant	5,150 00
Calumet	1,650 00	Green	4,400 00
Chippewa	2,950 00	Green Lake	2,400 00
Clark	3,350 00	Iowa	2,500 00
Columbia	3,300 00	Iron	150 00
Crawford	2,350 00	Jackson	2,700 00
Dane	3,750 00	Jefferson	2,950 00

University Fund, 1909.

Juneau	1,950 00	Racine	1,450 00
Kenosha	800 00	Richland	1,100 00
Kewaunee	1,050 00	Rock	3,550 00
La Crosse	2,500 00	Rusk	1,750 00
Lafayette	2,050 00	St. Croix	4,300 00
Langlade	1,550 00	Sauk	3,500 00
Lincoln	2,100 00	Sawyer	800 00
Manitowoc	2,650 00	Shawano	2,350 00
Marathon	3,850 00	Sheboygan	2,150 00
Marinette	1,750 00	Taylor	2,300 00
Marquette	2,200 00	Trempealeau	3,100 00
Milwaukee	1,050 00	Vernon	4,400 00
Monroe	5,000 00	Vilas	50 00
Oconto	450 00	Walworth	1,550 00
Oneida	400 00	Washburn	1,400 00
Outagamie	3,650 00	Washington	1,250 00
Ozaukee	1,000 00	Waukesha	2,000 00
Pepin	1,400 00	Waupaca	1,250 00
Pierce	4,150 00	Waushara	1,250 00
Polk	3,750 00	Winnebago	1,750 00
Portage	3,300 00	Wood	2,550 00
Price	750 00		
			<u>\$155,250 00</u>

Total School Fund Income disbursements \$1,923,487 82

UNIVERSITY FUND.

Receipts.

Loans:	
City Rice Lake.....	\$500 00
Village Prairie Farm.....	261 25
Town Hixon	250 00
Village Thorp	500 00
Village Thorp	125 00
Town Thorp	210 00
B. of E. city Madison.....	7,100 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 13
Village Benton	150 00
Village Argyle	1,000 00
City Antigo	1,500 00
B. S. D. town Echo	250 00
B. S. D. town Lake	200 00
City Rhinelander	900 00
B. S. D. town Newbold.....	300 00
Town Enterprise	1,000 00
B. S. D. town Grant.....	160 00

University Fund Income, 1909.

Town Green Valley.....	350 00
City Whitewater	540 00
Town Spring Brook.....	50 00
Town Casey	500 00
La Crosse county bonds.....	9,000 00
Dues on certificates of sales.....	109 00
Land sales	65 00
School district loans	891 66
Total University Fund receipts.....	\$22,966 75

Disbursements.

Loans:	
Village Mt. Horeb, Dane county.....	\$8,000 00
B. of E. city Jefferson, Jefferson county.....	5,000 00
B. S. D. town Sugar Camp, Oneida county.....	1,200 00
Total University Fund disbursements.....	\$14,200 00

UNIVERSITY FUND INCOME.

(Rate .00028571407)

Tax:		Kenosha	10,356 91
Adams	\$1,845 19	Kewaunee	4,781 28
Ashland	4,460 40	La Crosse	11,239 50
Barron	5,563 29	Lafayette	10,095 05
Bayfield	4,549 31	Langlade	4,099 54
Brown	13,566 11	Lincoln	4,630 09
Buffalo	4,762 92	Manitowoc	14,619 78
Burnett	1,487 74	Marathon	12,266 72
Calumet	6,503 55	Marinette	7,194 87
Chippewa	7,588 71	Marquette	2,752 30
Clark	7,875 44	Milwaukee	138,559 59
Columbia	11,853 69	Monroe	7,066 12
Crawford	3,646 66	Oconto	5,687 05
Dane	32,452 31	Oneida	2,997 43
Dodge	19,966 69	Outagamie	14,902 01
Door	3,877 21	Ozaukee	5,919 82
Douglas	11,190 32	Pepin	1,756 58
Dunn	6,010 70	Pierce	5,489 74
Eau Claire	7,313 67	Polk	4,760 88
Florence	918 49	Portage	5,715 03
Fond du Lac.....	19,770 95	Price	2,929 74
Forest	2,135 15	Racine	18,216 98
Grant	14,216 87	Richland	5,336 43
Green	10,993 36	Rock	21,045 07
Green Lake	5,809 09	Rusk	2,360 03
Iowa	9,575 01	St. Croix	7,410 16
Iron	1,394 95	Sauk	10,800 84
Jackson	4,247 30	Sawyer	2,130 13
Jefferson	14,462 60	Shawano	6,762 00
Juneau	4,815 10	Sheboygan	17,058 07

University Fund Income, 1909.

Taylor	3,451 12	Waukesha	14,051 65
Trempealeau	5,792 86	Waupaca	7,744 10
Vernon	7,276 62	Waushara	4,646 65
Vilas	2,455 20	Winnebago	18,975 04
Walworth	14,039 17	Wood	7,007 95
Washburn	1,700 72		
Washington	9,226 40		\$708,160 00

Interest on Loans:

City Rice Lake.....	\$140 00
Village Prairie Farm.....	54 86
Town Hixon	8 75
Village Thorp	35 00
Village Thorp	48 12
Town Thorp	22 05
B. of E. city Madison.....	115 50
City Sturgeon Bay.....	210 00
B. S. D. town Brule.....	12 60
B. of E. city Eau Claire.....	326 67
Town Laona	122 50
B. S. D. town Hiles.....	189 00
Town Saxon	17 50
Village Wonewoc	66 82
Village Benton	84 00
Village Argyle	455 00
City Antigo	52 50
B. S. D. town Elcho.....	26 25
B. S. D. town Lake.....	56 00
City Rhinelander	31 50
Town Enterprise	132 22
B. S. D. town Grant.....	22 40
Town Green Valley.....	36 75
City Whitewater	327 60
Town Spring Brook.....	31 50
Town Casey	42 14
City New London.....	350 00

Interest on Bonds:

La Crosse county.....	440 13
Greenwood city	120 00
De Pere city.....	280 00

United States, for agricultural college and experiment station	61,000 00
Interest on bank deposits.....	4,634 63
Interest on land certificates and school district loans...	391 64
Cancelled draft, chap. 473, laws 1905, Miiwaukee National Bank.....	16 87
Cancelled draft, chap. 473, laws 1905, Capital City Bank	60
Fees, farm sales, etc.....	314,298 94
Agricultural College Fund Income, transfer of balance.	13,243 32
General Fund, buildings, etc., sec. 3, chap. 428, laws 1907	262,225 24
General Fund, women's building, sec. 4, chap. 428, laws 1907	135,402 79

Agricultural College Fund, 1909

General Fund, temporary transfers, sec. 2, chap. 428, laws 1907	202,000 00
General Fund, Washburn observatory, sec. 391, W. S. 1898	3,000 00
General Fund, university extension, chap. 413, laws 1907	20,000 00
General Fund, agricultural institutes, chap. 318, laws 1907	19,200 70
General Fund, interest on certificates of indebtedness...	7,770 00

Total University Fund Income receipts..... \$1,755,202 09

Disbursements.

Starr, W. J., interest refunded	\$7 34
Richardson, G. W., interest refunded.....	50
General Fund, temporary transfers returned, sec. 2, chap. 428, laws 1907.....	202,000 00
University of Wisconsin.....	1,526,957 59

Total University Fund Income disbursements..... 1,728,965 43

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:

Barron county	\$3,000 00
City Chetek	300 00
Town Bayfield	500 00
City Greenwood	1,000 00
City Neillsville	133 33
City Sturgeon Bay	1,500 00
City Menomonie	3,000 00
Forest county	200 00
B. S. D. town Crandon.....	500 00
B. S. D. town Crandon.....	1,500 00
Village New Glarus.....	1,000 00
Town Wyoming	500 00
Iron county	1,000 00
Town Saxon	250 00
B. S. D. town Anderson.....	500 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
City Whitewater	810 00
B. of E. city New London.....	1,000 00
Village Winneconne bonds	600 00
Village Westby bonds.....	500 00
La Crosse county bonds.....	30,000 00
Dues on certificates of sales.....	518 00

Total Agricultural College Fund receipts..... \$53,775 61

Agricultural College Fund Income, 1909.

Disbursements.

Loans:		
Jefferson county	\$20,000	00
Town Crandon, Forest county.....	4,000	00
Total Agricultural College Fund disbursements..	\$24,000	00

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:		
Barron county	210	00
City Chetek	168	00
Town Bayfield	52	50
City Greenwood	525	00
City Neillsville	60	66
City Sturgeon Bay.....	157	50
City Menomonie	210	00
B. S. D. town Crandon.....	17	50
B. S. D. town Crandon.....	743	75
Village New Glarus.....	280	00
Town Wyoming	87	50
Iron county	200	00
Town Saxon	17	50
B. S. D. town Anderson.....	52	50
Kewaunee county	700	00
Town Peck	24	50
Town Manitowoc	35	00
City Wausau	875	00
Town Oconto Falls.....	70	00
Town Maine	3	50
Village Westby	70	00
B. S. D. town Hackley.....	105	00
City Elkhorn	780	00
B. of E. city Elkhorn.....	385	00
City Whitewater	491	40
B. of E. city New London.....	280	00
Interest on Bonds:		
La Crosse county	1,467	12
Winneconne village	189	00
Westby village	70	00
General Fund, interest on certificates of indebtedness....	4,242	00
Interest on bank deposits	192	96
Interest on certificates of sales	486	04
Total Agricultural College Fund Income receipts	\$13,248	93

Disbursements.

Starr, W. J., interest refunded.....	\$5	61
University Fund Income, transfer of balance.....	13,243	32
Total Agricultural College Income disbursements	\$13,248	93

University Trust Funds & University Trust Funds Income, 1909.

UNIVERSITY TRUST FUNDS.

Receipts.

Secretary Board of Regents, Johnson fund.....	\$604 36
Secretary Board of Regents, Adams bequest.....	371 19
Secretary Board of Regents, secretary's loan fund.....	80 00
Haack, Gustave, loan.....	200 00
Portland Gold Mining Co., dividend.....	150 00
Jenison, C. M., loan.....	1,200 00
Slightam, W. E., loan.....	1,000 00
Kornhauser, Alexander, interest and payment.....	4,120 00
Harper & Brothers, royalty.....	13 86
Dodd, Mead & Co., royalty.....	1 90
Putnam's, G. P., Sons royalty.....	6 82
Yearstad, Jacob, interest.....	740 00
Wisconsin Building Co., dividend.....	62 50
Cranefield, Frederic, interest.....	50 00
Statz, Anton, payment of loan to J. R. O'Malley.....	7,000 00
Ellickson, Andrew, loan.....	1,000 00
Fair Oaks Land Co., loan.....	9,000 00
University Trust Funds Income, transfers.....	4,657 38
	<hr/>
Total University Trust Funds receipts.....	\$30,258 01

Disbursements.

Central Wisconsin Trust Co., loan.....	\$4,120 00
Fair Oaks Land Co., loan.....	9,000 00
Osmundson, M. J., loan.....	6,000 00
Hanke, H. C., treas., taxes Adams property.....	95 89
Ober, M. T., treas., taxes Adams property.....	22 80
Abbott, C. F., monument and lettering.....	1,115 00
Merry, L. E., guardian E. M. Stanton.....	200 00
University Trust Funds Income, transfers.....	3,562 50
	<hr/>
Total University Trust Funds disbursements....	\$24,116 19

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Northern Hotel Co., interest.....	\$250 00
Jenison, C. M., interest.....	523 40
Dane County Title Co., interest.....	500 00
Carpenter, M., interest.....	180 00
Central Wisconsin Trust Co., interest.....	300 00
Slightam, W. E., interest.....	175 00
Nelson, Charles, interest.....	250 00
Adamson, C. F., interest.....	250 00
Woodard, J. P., interest.....	125 00

Normal School Fund, 1909.

Roffers, William and Henry, interest.....	222 00
McWatty, G. E., interest.....	175 00
Hassard, Mrs. William, interest.....	70 00
Yearstad, Jacob, interest.....	46 49
Clarke, B. B., interest.....	200 00
Fitzgibbons, W. A., interest.....	400 00
Cranefield, Frederic, interest.....	20 00
Statz, Anton, interest J. R. O'Malley loan.....	175 00
Kornhauser, Alexander, interest.....	125 28
Elleckson, Andrew, interest.....	150 00
Smith, A. E., interest B. B. Clarke loan.....	200 00
Secretary Board of Regents, Johnson fund.....	39 50
Secretary Board of Regents, Bryan prize.....	37 50
University Trust Funds transfers.....	3,562 50

Total University Trust Funds Income receipts.. \$7,976 65

Disbursements.

Carpenter, J. H., beneficiary will of M. M. Jackson.....	\$968 47
Feinauer, B. K., Doyon scholarship.....	121 07
Manchester, F. A., Adams fellowship.....	484 23
Kaysner, Stella, Stein scholarship.....	48 43
Price, L. M., Gund scholarship.....	242 11
Reed, M. E., Doyon scholarship.....	121 06
Graff, Einar, Johnson fund.....	50 00
Swenson, Ada, Johnson fund.....	292 12
Jostad, B. M., Johnson fund.....	50 00
Johnson, James, Johnson fund.....	50 00
Nelson, O. T., Johnson fund.....	50 00
Wilke, E. M., Lewis scholarship.....	242 11
Sheafor, J. T., Johnson fund.....	50 00
Sjoblom, A. T., Johnson fund.....	50 00
State Journal Printing Co., advertising.....	3 00
Democrat Printing Co., advertising.....	13 00
University Trust Funds, transfers.....	4,657 38

Total University Trust Funds Income disbursements \$7,492 98

NORMAL SCHOOL FUND.

Receipts.

Loans:	
Town Jacobs	\$1,000 00
City Barron	966 67
Town Hughes	40 90
Town Iron River.....	159 10
B. S. D. town Bayfield.....	600 00
Chippewa county	894 74
Village Bloomer	1,000 00

Normal School Fund, 1909.

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
B. of E. city Madison.....	3,000 00
Dane county	5,000 00
Door county	3,000 00
B. S. D. town Brule.....	333 34
B. S. D. town Solon Springs.....	300 00
Dunn county	2,000 00
Town Menomonie	1,000 00
Eau Claire county.....	4,166 66
Eau Claire county.....	1,250 00
Eau Claire county.....	1,000 00
City Eau Claire.....	1,500 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
Town Emerson	120 00
City Black River Falls.....	500 00
Village Alma Center.....	500 00
Town Finley	100 00
Trustees village Wonewoc.....	833 33
City Elroy	500 00
City Kewaunee	1,900 00
Town West Kewaunee.....	1,000 00
Kewaunee county	2,000 00
Village Blanchardville	650 00
Village Blanchardville	200 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
Trustees village Whitefish Bay.....	300 00
Town Schoepke	150 00
B. S. D. town Schoepke.....	200 00
Town Newbold	200 00
B. S. D. town Gagen.....	410 00
B. S. D. town Piehl.....	90 00
Village Amery	300 00
B. S. D. town Flambeau.....	1,000 00
Town Washington	500 00
Sawyer county	5,000 00
Town Westcott	83 33
Town Richmond	166 67
Shawano county	1,000 00
Village Birnamwood	500 00
Town Navarino	150 00

Normal School Fund, 1909.

B. S. D. town State Line.....	500 00
Washburn county	500 00
Washburn county	1,750 00
Town Shell Lake.....	500 00
City New London.....	1,000 00
Waupaca county	5,000 00
City Waupaca	1,000 00
Village Iola	314 29
Town Cary	600 00
Bonds:	
Stoughton city	3,250 00
Edgerton city	1,000 00
Glenwood town	1,000 00
Antigo city	800 00
Cameron village	300 00
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
Merrill city	2,000 00
La Crosse county.....	10,000 00
School district loans.....	25,664 73
Dues on certificates of sales.....	270 00
Sale of lands.....	400 00
Total Normal School Fund receipts.....	\$130,313 76

Disbursements.

Loans:	
B. S. D. town Marshall, Rusk county.....	4,500 00
B. S. D. town Monico, Oneida county.....	3,500 00
Village Cashton, Monroe county.....	15,000 00
City Cumberland, Barron county.....	25 000 00
Town Bayfield, Bayfield county.....	8,000 00
City Mondovi, Buffalo county.....	3,100 00
Town Mondovi, Buffalo county.....	4,700 00
Richland county	20,000 00
B. of E. city Stanley, Chippewa county.....	18,000 00
Total Normal School Fund disbursements.....	\$101,800 00

Normal School Fund Income, 1909.

NORMAL SCHOOL FUND INCOME.

Receipts.

(Rate .00009279575.)

Tax:			
Adams	\$599 29	Marathon	3,984 05
Ashland	1,448 67	Marinette	2,336 79
Barron	1,803 87	Marquette	893 91
Bayfield	1,477 55	Milwaukee	45,002 13
Brown	4,406 07	Monroe	2,294 97
Buffalo	1,546 93	Oconto	1,847 07
Burnett	483 20	Oneida	973 52
Calumet	2,112 26	Outagamie	4,839 95
Chippewa	2,464 70	Ozaukee	1,922 67
Clark	2,557 83	Pepin	570 51
Columbia	3,849 91	Pierce	1,782 99
Crawford	1,184 38	Polk	1,546 27
Dane	10,540 03	Portage	1,856 16
Dodge	6,484 89	Price	951 54
Door	1,259 26	Racine	5,916 61
Douglas	3,634 45	Richland	1,733 19
Dunn	1,952 19	Rock	6,835 13
Eau Claire	2,375 37	Rusk	766 50
Florence	298 32	St. Croix	2,406 71
Fond du Lac	6,421 32	Sauk	3,507 95
Forest	693 47	Sawyer	691 84
Grant	4,617 43	Shawano	2,196 20
Green	3,570 43	Sheboygan	5,540 21
Green Lake	1,886 71	Taylor	1,120 87
Iowa	3,109 89	Trempealeau	1,881 44
Iron	453 06	Vernon	2,363 34
Jackson	1,379 46	Vilas	797 41
Jefferson	4,697 24	Walworth	4,559 72
Juneau	1,563 88	Washburn	552 37
Kenosha	3,363 77	Washington	2,996 60
Kewaunee	1,552 89	Waukesha	4,563 77
La Crosse	3,650 42	Waupaca	2,515 17
Lafayette	3,278 79	Waushara	1,509 16
Langlade	1,331 47	Winnebago	6,162 81
Lincoln	1,503 79	Wood	2,276 07
Manitowoc	4,748 29		
			\$230,000 00

Interest on Loans:

Town Jacobs	\$140 00
City Barron	304 50
Town Hughes	5 73
Town Iron River	22 27
B. S. D. town Bayfield	189 00
Chippewa county	223 73
Village Bloomer	495 83
Trustees village Thorp	140 00
City Colby	315 00
Town York	21 00

Normal School Fund Income, 1909.

Town Eaton	26 25
City Portage	262 50
City Prairie du Chien.....	240 00
City Madison	787 50
B. of E. city Madison.....	1,225 00
B. of E. city Madison.....	525 00
City Madison	802 09
Dane county	777 78
Door county	1,050 00
City Sturgeon Bay.....	1,400 00
B. S. D. town Brule	105 00
B. S. D. town Solon Springs.....	83 42
City Menomonie	800 00
Dunn county	70 00
Town Menomonie	70 00
City Menomonie	991 67
Eau Claire county.....	1,458 95
Eau Claire county	875 00
Eau Claire county	437 50
City Eau Claire.....	787 50
Eau Claire county.....	280 00
City Fond du Lac.....	280 00
B. S. D. town Crandon.....	210 00
B. S. D. town Waubeno	218 75
B. S. D. town Waubeno	350 09
Grant county	1,400 00
Village Hazel Green	168 00
Town Emerson	28 00
City Black River Falls.....	227 50
City Black River Falls.....	175 00
Village Alma Center	332 50
City Black River Falls.....	330 58
Town Finley	21 00
Trustees village Wonewoc.....	175 00
City Elroy.....	332 50
City Kewaunee	66 50
Town West Kewaunee	35 00
Kewaunee county	70 00
Village Blanchardville	113 75
Village Blanchardville	98 00
Village Argyle	113 71
B. S. D. town Elcho.....	26 25
City Wausau	500 50
Town Wien	10 50
City Marinette	315 00
B. S. D. town Wausaukee.....	105 00
City Marinette	70 09
Marinette county	630 60
Trustees village Whitefish Bay.....	45 00
B. S. D. town Schoepke.....	7 00
Town Newbold	49 00
B. S. D. town Gagen.....	86 10
B. S. D. town Piehl.....	18 90
Village Amery	31 50
B. S. D. town Flambeau.....	105 00

Normal School Fund Income, 1909.

Town Washington	157 50
Town Washington	70 00
Town Westcott	29 16
Town Richmond	58 34
Shawano county	70 00
Shawano county	175 00
Village Birnamwood	262 50
Town Navarino	81 66
Village Galesville	70 00
Village La Farge	525 00
B. S. D. town State Line.....	49 60
Washburn county	612 50
Town Shell Lake.....	315 00
Washburn county	429 72
City New London	100 00
Waupaca county	1,452 50
Waupaca county	175 00
City Waupaca	420 00
Village Iola	72 72
Town Cary	63 00
B. of E. city Grand Rapids.....	1,925 00
Town Arpin	105 00
Town Hiles	105 00
Town Arpin	175 00
City Milwaukee, Light Horse Squadron.....	1,200 00
Interest on Bonds:	
Beaver Dam city.....	80 00
Ashland county	1,250 00
Ashland city	1,100 00
La Crosse city	2,162 50
Edgerton city	25 00
La Crosse county	1,801 55
Glenwood town	210 00
Antigo city	576 00
Merrill city	1,665 00
Stoughton city	1,233 76
Cameron village	73 50
Berlin city	490 00
Shawano city	385 00
Cambridge village	200 00
Columbus city	150 00
Clinton village	275 00
Hudson city	750 00
Mauston city	350 00
Normal schools, fees, etc.....	31,035 49
Interest on land certificates	118 62
Interest on bank deposits.....	3,133 42
Interest on school district loans.....	7,997 20
Cancelled drafts, chapter 473, laws 1905, Milwaukee National Bank	40 80
General Fund, interest on certificates of indebted- ness	36,099 00

Forest Reserve Fund, 1909.

General Fund, institutes, chapter 371, laws 1901....	7,000 00
General Fund, River Falls normal, chapter 350, laws 1907	7,500 00
General Fund, La Crosse normal, chapter 299, laws 1907	153,500 00
General Fund, Superior normal, chapter 350, laws 1907	39,500 00
General Fund, Milwaukee normal, chapter 175, laws 1905 and chapter 505, laws 1907.....	73,000 00
General Fund, Oshkosh normal, chapter 350, laws 1907	25,000 00
General Fund, balance of tax remitted in 1906.....	79,000 00
Total Normal School Fund Income receipts.....	<u>\$736,058 77</u>

Disbursements.

Anderson, J. S., interest refunded	\$1 96
Normal Schools:	
Normal schools (administration)	\$9,065 90
Milwaukee	212,678 00
Oshkosh	113,020 74
Platteville	49,031 32
River Falls	37,928 95
Stevens Point	52,509 26
Superior	69,668 86
Whitewater	46,023 63
La Crosse	155,245 91
Institutes	13,633 52
Total Normal School Fund Income disbursements	<u>\$758,808 05.</u>

FOREST RESERVE FUND.

Receipts.

Land sales, etc.....	\$30,704 99
Interest on bank deposits.....	1,172 35
Total Forest Reserve Fund receipts.....	<u>\$31,877 34</u>

Disbursements.

Yawkey-Bissell Lumber Co., land purchased.....	\$57,656 65
Towne, Everett, fighting fires.....	87 50
Peaslee, Albert, 10 per cent of fine collected.....	13 08
Mast, J. E., 10 per cent of fine collected.....	5 69
Merrill Lumber Co., land purchased.....	200 00
Wisconsin Realty Co., land purchased.....	250 00
Goodyear Lumber Co., land purchased.....	3,466 64

Delinquent Tax, Drainage, and Portage Levee Funds, 1909.

Nauman, D. L., inspector	572 67
Nauman, D. L., head fire warden.....	1,542 60
Spoor, H. L., stenographer.....	228 57
Baldwin, Winifred, stenographer.....	456 00
Knoff, R. E., clerk	18 00
Crane, A. V., clerk.....	292 50
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Total Forest Reserve Fund disbursements.....	\$64,789 90

DELINQUENT TAX FUND.

Receipts.

Taxes on state lands.....	\$97 08
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Disbursements.

Apportionment to Counties:	
Adams	\$70 65
Ashland	1 17
Bayfield	10 45
Burnett	3 60
Chippewa	23 11
Douglas	30 23
Monroe	2 17
Manitowoc	4 87
Oconto	1 98
Portage	6 93
Waukesha	4 87
	<hr/>
	\$160 03

DRAINAGE FUND.

Receipts.

Interest on land certificates.....	\$39 20
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PORTAGE LEVEE FUND.

Disbursements.

Portage Levee Commission:	
Kutzke Brothers	\$510 53
Carroll, William	15 00
	<hr/>
	\$525 53

State Insurance Fund, 1909.

STATE INSURANCE FUND.

Receipts.

Premiums:	
Board of Agriculture.....	\$1,902 96
Mining Trade School.....	210 00
Industrial School for Girls.....	395 55
Free Library Commission.....	37 16
State Superintendent	2 16
Dairy and Food Commissioner.....	6 62
Wisconsin Veterans' Home.....	942 11
State Reformatory	772 20
Tuberculosis Sanatorium	351 00
Home for Feeble Minded.....	1,930 50
State Public School	421 20
State Prison	1,228 50
Industrial School for Boys.....	737 10
School for Blind.....	456 30
School for Deaf.....	526 50
Northern Hospital	1,965 60
State Hospital	1,755 00
Commissioners of Fisheries.....	117 45
Quartermaster General	965 52
Superintendent of Public Property.....	993 60
Oshkosh Normal	548 10
Platteville Normal	567 00
Milwaukee Normal	283 50
River Falls Normal	302 40
Stevens Point Normal	400 68
Superior Normal	567 00
Whitewater Normal	378 00
Normal Schools (administration).....	54
University of Wisconsin	4,914 00
Total State Insurance Fund receipts.....	<u>\$23,678 25</u>

Disbursements.

General Fund, part of capitol fire award appropriated by section 9, chapter 516, laws 1905.....	\$23,500 00
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Hunting License Fund, 1909.

HUNTING LICENSE FUND.

Receipts.

Stone, J. W., confiscations, licenses, etc.....	\$7,078 46
Frear, J. A., non resident licenses.....	10,030 00
True, H. W., confiscations.....	13 00

From Counties:

Adams	\$439 20	Marathon	3,212 10
Ashland	1,605 60	Marinette	1,161 00
Barron	1,819 80	Marquette	580 50
Bayfield	1,362 60	Milwaukee	5,977 80
Brown	1,791 90	Monroe	1,621 80
Buffalo	798 00	Oconto	1,003 40
Burnett	576 90	Oneida	1,279 80
Calumet	589 10	Outagamie	1,668 60
Chippewa	2,093 40	Ozaukee	436 50
Clark	1,909 80	Pepin	261 20
Columbia	1,689 00	Pierce	587 50
Crawford	567 85	Polk	1,179 90
Dane	3,141 90	Portage	1,118 70
Dodge	1,928 70	Price	1,093 50
Door	477 90	Racine	1,169 10
Douglas	1,969 20	Richland	646 25
Dunn	795 60	Rock	2,128 50
Eau Claire	1,449 90	Rusk	1,425 60
Florence	206 00	St. Croix	538 05
Fond du Lac.....	1,916 80	Sauk	1,433 30
Forest	725 40	Sawyer	625 50
Grant	1,848 35	Shawano	1,376 10
Green	2,214 90	Sheboygan	1,417 50
Green Lake	765 90	Taylor	2,183 40
Iowa	1,271 10	Trempealeau	842 15
Iron	493 20	Vernon	1,141 95
Jackson	1,055 50	Vilas	875 70
Jefferson	1,447 20	Walworth	1,543 50
Juneau	875 10	Washburn	658 80
Kenosha	1,136 70	Washington	818 10
Kewaunee	326 60	Waukesha	1,584 00
La Crosse	1,574 35	Waupaca	1,809 85
Lafayette	1,402 20	Waushara	1,074 60
Langlade	1,119 60	Winnebago	2,715 50
Lincoln	1,390 50	Wood	1,636 20
Manitowoc	1,284 30		

\$112,007 46

*Hunting License Fund, 1909.**Disbursements.*

Fish and Game Department.

Stone, J. W., game warden, sal. and exp. \$3,338 00

Per Diem and Expenses:

Ansorge, Herman	\$1,717 62	Lavell, A. A.	1,791 18
Bowman, H. A.	2,300 48	Lund, H. O.	1,554 01
Berg, M. E.	1,554 87	Longdin, S. H.	1,552 76
Brown, F. B.	1,628 40	Little, C. S.	1,743 36
Buckley, John	758 96	Lyons, M. L.	103 22
Burgett, W. W.	1,726 55	Mannell, George	1,556 96
Byer, William	44 05	Mason, R. G.	1,403 81
Bacon, Robert	40 22	McManus, Patrick	1,382 77
Barnhardt, William ...	107 80	Miller, G. L.	882 19
Clark, R. B.	1,112 90	Moore, D. H.	99 19
Christianson, M.	547 00	Noble, Paul	93 93
Cole, W. A.	1,242 89	Oberholtzer, James ...	1,615 00
Craig, J. S.	2,010 65	O'Connor, Edward	1,377 81
Cameron, A. F.	73 30	Oettel, Louis	981 09
Darton, G. W.	1,864 46	Pugh, John	1,317 07
Drafahl, Peter	1,482 06	Perry, William	1,592 12
De Long, J. R.	1,509 54	Rowell, J. C. M.	1,346 49
Devine, Thomas	46 26	Russell, A. G.	1,289 63
Fumelle, M. J.	530 62	Rooth, O. E.	1,725 97
Follett, C. E.	1,598 39	Raeth, Valentine	1,574 90
Foster, J. W.	1,580 24	Richtman, S. P.	1,867 32
Gruebner, H. C.	1,343 44	Robrecht, M. D.	1,330 30
Gratz, A. W.	1,834 10	Randall, F. K.	403 85
Good, C. J.	643 51	Schauer, A. G.	1,666 91
Gerhardt, Fred.	1,865 69	Storrs, A. E.	1,469 20
Gratz, F. E.	58 75	Stuart, J. D.	1,647 58
Hitchon, Robert	2,093 47	Sizer, C. W.	1,410 80
Hildebrand, H. W.	1,135 80	Sholts, O. W.	543 32
Hill, J. B.	1,521 08	Sanderson, H. J.	612 25
Haslam, W. C.	1,485 12	Spencer, Fred.	243 21
Hanson, J. T.	1,247 49	Sholts, O. W., estate..	28 05
Hendrickson, Hans ...	1,217 77	Stone, J. L.	96 47
Hulbert, A. I.	1,483 34	Tuttle, E. W.	1,591 45
Hull, G. F.	1,082 45	True, H. W.	1,317 36
Hegemann, William ...	473 24	Tollefson, Martin	1,289 82
Inmell, E. L.	475 81	Vollbrecht, Herman ...	1,390 43
Johnstone, C. W.	1,486 49	Wilson, Hugh	1,338 17
Johnson, Niels	1,212 62	Waterbury, P. E.	1,510 09
Kolb, G. C.	1,900 99	Williams, William	179 71
Kingsley, G. L.	1,798 01	Winn, A. M.	75 00
Kleist, Michael	1,147 83	Zuehlke, Otto	155 25
Kirkhoff, S. B.	1,500 57		

\$98,972 83

Oil Inspection Fund, 1909.

OIL INSPECTION FUND.

Receipts.

Archer, F. W.....	\$297 70	Lebeis, Caspar	456 70
Anderson, J. R.....	496 10	Le Gendre, H.....	150 28
Berg, O. J.....	530 90	Lytle, C. A.....	392 20
Bronstad, L. C.....	799 20	McGee, James	3,907 50
Brink, C. L.....	516 70	Mitchell, Samuel	540 40
Bell, C. E.....	248 10	Mohr, Chas., Jr.....	729 60
Beach, H. A.....	257 60	Niezbalski, J. C.....	969 60
Berger, Theodore	360 95	Nelson, A. E.....	76 40
Battles, E. J.....	517 90	Omundson, J.	382 30
Baker, J. M.....	425 50	Peters, W. P.....	346 20
Campbell, James ..	141 50	Peterson, E. A.....	448 30
Conrad, C. B.....	1,112 60	Stouthamer, J. H.....	1,920 80
Cook, Ambrose	200 60	Stimers, C. S.....	254 80
Christoph, J. B.....	671 90	Sprague, Ava	913 90
Clayton, B. F.....	212 20	Stupfell, J. B.....	39 30
Charlesworth, F. M....	856 10	Smith, R. P.....	554 90
Dinsmore, Robert	696 90	St. Louis, F. B.....	1,188 90
Engsberg, Conrad	280 60	Schoenfield, W. D.....	1,526 20
Ferris, G. H.....	840 50	Thompson, G. P.....	264 05
Graham, C. L.....	225 30	Wilson, Frank	804 70
Grace, H. E.....	449 80	Washburn, S. E.....	560 90
Groetzing, Nicholas ...	215 70	Wood, C. H.....	635 30
Hicks, J. B.....	177 20	Wightman, W. L.....	269 80
Hanson, Anton	689 80	Wilson, Alexander	449 05
Halder, G. H.....	454 00	Westman, Fred.	699 40
Kohl, H. A.....	231 10	Zelle, Christian	762 80
Lindholm, O. M.....	312 50		
			\$31,463 23

Disbursements.

Oil Inspection Department.

Inspection Fees, etc.:

Archer, F. W.....	\$238 16	Engsberg, Conrad	224 48
Anderson, J. R.....	396 88	Ferris, G. H.....	649 20
Berg, O. J.....	424 72	Graham, C. L.....	180 24
Bronstad, C. C.....	639 36	Grace, H. E.....	359 84
Brink, C. L.....	413 36	Groetzing, Nicholas..	172 56
Bell, C. E.....	198 48	Hicks, J. B.....	141 76
Beach, H. A.....	206 08	Hanson, Anton	551 84
Berger, Theodore	288 76	Halder, G. H.....	363 20
Battles, E. J.....	414 32	Kohl, H. A.....	184 88
Baker, J. M.....	340 40	Lindholm, O. M.....	250 00
Campbell, James	113 20	Lebeis, Caspar	365 36
Conrad, C. B.....	850 24	Le Gendre, H.	120 21
Cook, Ambrose	160 48	Lytle, C. A.....	313 76
Christoph, J. B.....	537 52	McGee, James	1,254 57
Clayton, B. F.....	169 76	Mitchell, Samuel	432 32
Charlesworth, F. M....	647 76	Mohr, Chas., Jr.....	583 68
Dinsmore, Robert	557 52	Niezbalski, J. C.....	775 44

State Fire Marshal Fund, 1909.

Nelson, A. E.....	61 12	Wilson, Frank	643 76
Omundson, J.	305 84	Washburn, S. E.....	448 72
Peters, W. P.....	276 96	Wood, C. H.....	508 24
Peterson, E. A.....	358 64	Wightman, W. L.....	215 84
Stouthamer, J. H.....	1,284 94	Wilson, Alexander	359 25
Stimers, C. S.....	203 84	Westman, Fred.	559 52
Sprague, Ava	731 12	Zelle, Christian	610 24
Stupfell, J. B.....	31 44	Tracy, E. L., sal. and	
Smith, R. P.....	443 92	exp.	2,254 03
St. Louis, F. B.....	907 16	Reversion to General Fund	6,530 42
Schoenfeld, W. D.....	996 65		
Thompson, G. P.....	211 24		
			\$31,463 23

STATE FIRE MARSHAL FUND.

Receipts.

Atlas Assurance Co.	\$119 95
Appleton Mutual Fire Ins. Co.....	18 74
Aachen & Munich Fire Ins. Co.....	92 06
Agricultural Insurance Co.	32 16
American Druggists Fire Ins. Co.....	2 30
Allemannia Fire Ins. Co.....	61 02
American Mfrs. Mutual Fire Ins. Co.....	4 30
Aetna Insurance Co.	196 26
Adirondack Fire Ins. Co.....	16 79
Alma Mutual Fire Ins. Co.....	1 27
American Central Ins. Co.....	231 31
American Ins. Co. of New Jersey.....	352 23
Badger Mutual Fire Ins. Co.....	44 53
British American Ins. Co.....	72 79
Baraboo Mutual Fire Ins. Co.....	2 73
Buffalo Commercial Ins. Co.....	12 02
Beaver Dam City Mutual Fire Ins. Co.....	21 02
Boston Insurance Co.	22 61
Bower City Mutual Fire Ins. Co.....	9 64
Buffalo German Ins. Co.....	44 25
Baldwin Mutual Ins. Co.....	3 29
Calumet Ins. Co.....	53 45
City of Oconomowoc Mutual Fire Ins. Co.....	1 87
Central Mfg. Mutual Ins. Co.....	54 25
Camden Fire Assn.....	74 79
Concordia Fire Ins. Co.	322 08
Citizens Ins. Co. of Missouri.....	126 28
Commerce Ins. Co.....	22 51
Campbellsport Mutual Fire Ins. Co.....	55 63
Commonwealth Ins. Co.	31 56
Commonwealth Fire Ins. Co.....	15 93
Caledonia Ins. Co.	28 50
Cream City Mutual Fire Ins. Co.	10 74
Consolidated Fire & Marine Ins. Co.....	62 96
Commercial Union Fire Ins. Co.....	37 34
California Ins. Co.	8 00

State Fire Marshal Fund, 1909.

Commercial Union Assurance Co.....	205 25
Columbus City Mutual Fire Ins. Co.....	26 03
Capital Fire Ins. Co.....	39 86
Columbia Ins. Co.....	5 76
Connecticut Fire Ins. Co.....	249 93
City of Plymouth Mutual Ins. Co.....	3 90
Continental Ins. Co.....	296 13
County Fire Ins Co. of Pa.....	44 25
Cooper Ins. Co.....	23 20
Clintonville Mutual Fire Ins. Co.....	9 05
Colonial Assurance Co.....	1 97
Citizens Mutual Fire Ins. Co.....	20 25
City of New York Ins. Co.....	52 22
Capital City Mutual Fire Ins. Co.....	19 17
Des Moines Fire Ins. Co.....	12 43
Delaware Ins. Co. of Philadelphia.....	105 96
Detroit Fire & Marine Ins. Co.....	76 20
Dubuque Fire & Marine Ins. Co.....	67 27
Druggists Mutual Ins. Co.....	5 66
De Forest Mutual Fire Ins. Co.....	80 41
Eastern Fire Ins. Co.....	19 69
Economical Mutual Fire Ins. Co.....	1 80
Equitable Fire & Marine Ins. Co.....	104 42
Federal Union Ins. Co.....	05
Farmers Fire Ins. Co.....	41 67
Franklin Fire Ins. Co.....	32 62
Fire Association of Philadelphia.....	309 02
Fond du Lac & Ripon Ins. Co.....	10 75
Firemans Fund Ins. Co.....	197 70
Franklin Fire Ins. Co.....	46 72
Fidelity Fire Ins. Co.....	58 16
Firemen's Ins. Co.....	111 57
Farmers & Merchants Ins. Co.....	50 47
Federal Insurance Co.....	8 89
German Farmers Mutual Ins. Co.....	38 36
Girard Fire & Marine Ins. Co.....	54 29
German Mutual Fire Ins. Co.....	1 93
Grant County Mutual Fire Ins. Co.....	16 37
Greenwood Mutual Fire Ins. Co.....	9 96
German Alliance Ins. Co.....	151 40
German American Ins. Co.....	338 06
German Fire Ins. Co. of Peoria.....	52 93
Granite State Fire Ins. Co.....	16 29
German Fire Ins Co. of Indiana.....	65 60
Germania Fire Ins. Co. of New York.....	272 82
German Mutual Fire Aid Society.....	93
Glens Falls Ins. Co.....	67 46
Green Bay & De Pere Mutual Fire Ins. Co.....	28 89
German Union Fire Ins. Co.....	17 10
Georgia Home Ins. Co.....	35 04
German Evangelical Lutheran Mutual Fire Ins. Co.....	2 55
German Fire Ins. Co. of Pittsburg.....	56 87
Globe & Rutgers Fire Ins. Co.....	125 72
Home Ins. Co. of New York.....	547 79
Hardware Dealers Mutual Fire Ins. Co.....	38 85

State Fire Marshal Fund, 1909.

Hamburg-Bremen Fire Ins. Co.....	109 26
Hortonville Mutual Fire Ins. Co.....	44 03
Hartford Fire Ins. Co.....	943 37
Hanover Fire Ins. Co.....	223 45
Hawkeye Insurance Co.....	45 28
Imperial Fire Ins. Co.....	3 51
Insurance Company of the State of Pennsylvania.....	40 50
Indiana Lumbermen's Mutual Ins. Co.....	11 54
Insurance Company of the State of Illinois.....	143 39
Indiana Millers Mutual Fire Ins. Co.....	16 23
Insurance Company of North America.....	367 84
Iowa County Mutual Fire Ins. Co.....	20 79
Jefferson Fire Ins. Co. of Philadelphia.....	71 30
Kewaskum Mutual Fire Ins. Co.....	40 18
La Crosse Mutual Fire Ins. Co.....	12 76
Lutheran Mutual Ins. Co.....	7 72
Lumber Mutual Fire Ins. Co.....	23 46
Liverpool & London & Globe Ins. Co.....	405 24
Liverpool & London & Globe Ins. Co. of New York.....	28 02
Lumbermens Ins. Co.....	42 74
London & Lancashire Fire Ins. Co.....	190 96
Lumbermens Mutual Ins. Co.....	24 87
London Assurance Corporation.....	96 70
Lumber Insurance Co. of New York.....	22 41
Law, Union & Crown Ins. Co.....	12 11
Lomira Mutual Fire Ins. Co.....	17 31
Louisville Ins. Co.....	8 00
Lodi Mutual Ins. Co.....	44 52
Merchants & Bankers Ins. Co.....	9 47
Mutual Fire Ins. Co.....	48
Milwaukee Fire Ins. Co.....	144 29
Mill Owners Mutual Fire Ins. Co.....	6 87
Mechanics & Traders Ins. Co.....	40 04
Mutual Ins. Co. of Bloomington.....	1 57
Metropolitan Fire Ins. Co.....	36 07
Marion Mutual Fire Ins. Co.....	29 53
Michigan Fire & Marine Ins. Co.....	70 28
Mechanics Ins. Co.....	50 78
Menomonie Mutual Fire Ins. Co.....	3 80
Michigan Millers Mutual Fire Ins. Co.....	21 20
Monarch Mutual Fire Ins. Co.....	5 15
Michigan Commercial Ins. Co.....	228 00
Milwaukee German Fire Ins. Co.....	54 67
Millers National Ins. Co.....	69 09
Mayville Mutual Fire Ins. Co.....	37 21
Manitowoc Mutual Fire Ins. Co.....	8 66
Mutual Fire Ins. Co. of Rice Lake.....	7 30
Millers Mutual Fire Ins. Assn.....	15 63
Milwaukee Mechanics Ins. Co.....	425 40
Milwaukee Mutual Fire Ins. Co.....	1 79
Mercantile Fire & Marine Ins. Co.....	32 17
Northwestern Mutual Fire Ins. Co. of Wisconsin.....	3 00
Niagara Ins. Co.....	215 61
Northwestern National Ins. Co.....	354 06
Norwich Union Fire Ins. Co.....	146 71

State Fire Marshal Fund, 1909.

North River Ins. Co.....	114 25
National Fire Ins. Co.....	328 55
North British & Mercantile Ins. Co. of N. Y.....	30 99
North British & Mercantile Ins. Co. of England.....	329 85
Northern Assurance Co.....	192 19
New Brunswick Fire Ins. Co.....	23 61
National Union Fire Ins. Co.....	146 97
Newark Fire Ins. Co.....	45 52
New Hampshire Fire Ins. Co.....	140 22
National Brewers Ins. Co.....	9 94
Northwestern Creamery Mutual Fire Ins. Co.....	4 33
Northwestern Cheesemakers Mutual Fire Ins. Co.....	8 12
Nassau Fire Ins. Co.....	39 95
Northwestern Mutual Fire Ins. Co.....	13 48
National Manufacturers Mutual Ins. Co.....	12 52
Northwestern Fire & Marine Ins. Co.....	60 68
National Ins. Co. of Pittsburg.....	41 56
National Lumber Ins. Co.....	41 36
Northern Insurance Co.....	53 06
Neshkoro Business Men's & Farmer's Ins. Co.....	1 73
Old Colony Insurance Co.....	59 40
Orient Insurance Co.....	149 65
Phoenix Ins. Co. of Hartford.....	365 63
Portland, Danville, Waterloo and Columbus Mutual Fire Ins. Co.....	13 68
Pennsylvania Fire Ins. Co.....	220 47
Phoenix Assurance Co. of London.....	133 43
Providence-Washington Fire Ins. Co.....	164 14
Pelican Assurance Co.....	20 19
Pennsylvania Lumbermens Mutual Fire Ins. Co.....	13 00
Pittsburg Ins. Co.....	22 52
Portage Mutual Co-operative Ins. Co.....	1 24
Prussian National Ins. Co.....	114 11
Palatine Ins. Co.....	123 55
Phoenix Ins. Co. of N. Y.....	703 12
Poynette Mutual Fire Ins. Co.....	26 76
Queen Insurance Co.....	282 16
Royal Exchange Assurance Co.....	76 17
Rhode Island Ins. Co.....	15 40
Retail Lumber Dealers Mutual Ins. Co.....	12 13
Rochester German Ins. Co.....	144 66
Reliance Insurance Co.....	95 73
Richfield, Hartford and Menomonie Falls Mutual Fire Ins. Co.....	15 66
River Falls City Mutual Fire Ins. Co.....	18 75
Richland County Ins. Co.....	6 67
Reeseville Mutual Fire Ins. Co.....	36 56
Royal Insurance Co.....	413 52
St. Louis Fire Ins. Co.....	10 61
Scottish Union & National Ins. Co.....	148 83
State Fire Ins. Co. of Liverpool.....	15 43
Sun Insurance Office.....	165 94
Svea Fire & Life Ins. Co.....	51 51
Springfield Fire & Marine Ins. Co.....	310 61
Sauk County Mutual Fire Ins. Co.....	3 81

State Fire Marshal Fund, 1909.

Southwestern Wisconsin Mutual Fire Ins. Co.....	2 19
Security Insurance Co.....	171 40
Spring Garden Ins. Co.....	224 62
St. Paul Fire & Marine Ins. Co.....	208 64
Shawnee Fire Ins. Co.....	30 13
Shawano Mutual Fire Ins. Co.....	4 26
Teutonia Ins. Co.....	40 78
Texas National Fire Ins. Co.....	11 70
Toledo Fire & Marine Ins. Co.....	16 37
Theresa Village Mutual Ins. Co.....	52 42
United Firemen's Ins. Co.....	33 14
Union Insurance Co.....	39 54
United American Fire Ins. Co.....	28 37
Village of Sheboygan Falls Mutual Fire Ins. Co.....	47 95
Village of Waukesha Mutual Fire Ins. Co.....	3 20
Westchester Fire Ins. Co.....	179 00
Western Assurance Co.....	140 82
Wisconsin Mutual Fire Assn.....	2 31
Wisconsin Retail Lumber Dealers Ins. Co.....	7 69
Watertown City Mutual Fire Ins. Co.....	50 12
Western Reserve Ins. Co.....	44 83
West Bend Mutual Fire Ins. Co.....	56 05
Williamsburg City Fire Ins. Co.....	147 88
Western Ins. Co.....	28 43
Winona Fire Ins. Co.....	37 21
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	\$18,835 00

Disbursements.

State Fire Marshal's Department.

Purtell, T. M., marshal, sal. and exp.....	\$3,699 76
Sexton, J. M., assistant marshal, sal. and exp.....	2,942 87
Florin, J. E., deputy marshal, sal. and exp.....	2,713 99
End, W. G., deputy marshal, sal. and exp.....	2,287 58
Kiland, G. H., deputy marshal, sal. and exp.....	2,435 74
Summers, S. S., deputy marshal, sal. and exp.....	1,091 54
Vanderboom, E. J., deputy marshal, sal. and exp.....	2,091 41
Good, C. J., deputy marshal, sal. and exp.....	1,543 01
Finnegan, W. E., deputy marshal, sal. and exp.....	661 06
Purtell, Claudien, stenographer.....	900 00
Sundry Persons, reporting fires.....	1,321 43
Olson, H. M., inspections.....	3 50
Meyer News Service Co., clippings.....	66 00
Doty, Martin, services.....	3 00
Parsons Printing & Stationery Co., supplies.....	78 29
Smith, A. M., services.....	3 00
Milwaukee Sentinel, subscription.....	2 10
Madison Postoffice, postage.....	196 20
Wisconsin Telephone Co., messages and rentals.....	408 31
C. & N. W. Ry. Co., freight.....	2 02
Western Union Telegraph Co., messages.....	1 07
Cantwell Printing Co., printing and supplies.....	168 75

State Fire Marshal Fund, 1909.

Republican Observer, printing.....	27 50
Nygren, J. E., services.....	3 00
Hustings, B. A., fees.....	14 11
Smith, L. C., & Co., typewriter.....	46 00
Nolan, F. A., services.....	10 83
Healy, Dan, services.....	3 00
Bennett, G. J., services.....	19 30
Moe, Linda, services.....	5 55
Marx, Catherine, services.....	34 20
O'Connor, P. E., services.....	9 60
National Fire Protective Assn., dues.....	5 00
Armstrong, Fred., fees.....	5 10
Alexander, Margaret, fees.....	2 30
Kroll, Augusta, fees.....	2 62
Kroll, Ernest, fees.....	2 62
Yoerks, Edwin, fees.....	2 54
Baumann, B. E., fees.....	11 29
Stackhouse, W. W., fees.....	5 90
Miller, A. E., services.....	15 00
Gaffney, J. A., fees.....	2 00
Wheeler, F. F., services.....	1 99
Morse, J. E., services.....	21 00
Cohen, J. L., services.....	29 50
Neander, V. T., services.....	14 00
Smyth, J. M., Co., desk.....	37 50
Riordan, J. F., fees.....	11 60
Kono, Mary, services.....	4 70
Eschenbach, M. H., services.....	18 20
Fadner, H., photographs.....	3 59
Bernard, M. M., services.....	1 50
Keam, Charles, services.....	7 00
Priepke, Julius, services.....	5 00
Egan, H. J., services.....	10 30
Galleo, P., services.....	2 50
Whaley, Peter, services.....	1 50
Johnson, G. E., subscription.....	7 20
Beyer, Carroll, services.....	9 24
Western Underwriter, subscription.....	2 50
Veerhulst, P. J., subscription.....	3 65
Laing, H. R., services.....	22 88
Baeye, F. A., services.....	10 00
Morse, Glen, services.....	1 00
Enright, J. H., fees.....	28 76
Bernard, Minnie, services.....	1 75
Bauman, B. E., services.....	21 76
Roump, A. B., services.....	69 59
Prahl, Oscar, services.....	7 00
Broderick, M., services.....	10 83
Beller, Frank, services.....	20 00
Moran, May, services.....	1 00
Hall, M. F., services.....	3 73
Host, O. M., services.....	21 50

State Fire Marshal Fund, 1909.

Refund, Chapter 145, Laws 1909:

American Manufacturers Mutual Fire Ins. Co.....	1 95
Agricultural Ins. Co. of Watertown.....	11 53
Buffalo Commercial Insurance Co.....	1 63
Citizens Insurance Co. of St. Louis.....	19 06
Consolidated Fire & Marine Ins. Co.....	9 18
Commercial Ins. Co.....	3 03
Cosmopolitan Fire Ins. Co.....	10 07
Capital Fire Ins. Co.....	6 96
Detroit Fire & Marine Ins. Co.....	5 41
Eastern Fire Ins. Co.....	107 17
Firemen's Fire Ins. Co. of Newark.....	6 37
Franklin Fire Ins. Co.....	6 88
Fidelity Fire Ins. Co.....	1 53
Farmers Fire Ins. Co.....	2 99
Girard Fire & Marine Ins. Co.....	5 82
Glens Falls Ins. Co.....	5 12
German Alliance Ins. Co.....	15 05
German American Ins. Co.....	48 62
Germania Fire Ins. Co.....	18 05
German Fire Ins. Co. of Peoria.....	15 39
Hamilton Fire Ins. Co.....	8 51
Hamburg Bremen Fire Ins. Co.....	17 41
Insurance Co. of North America.....	33 80
Indiana Millers Mutual Fire Ins. Co.....	2 61
Lumbermens Fire Ins. Co.....	4 93
Louisville Ins. Co.....	2 96
Millers Mutual Fire Ins. Assn.....	26
Michigan Millers Mutual Fire Ins. Co.....	1 87
Michigan Commercial Ins. Co.....	31 94
Mechanics & Traders Ins. Co.....	1 91
Michigan Fire & Marine Ins. Co.....	6 57
Mechanics Fire Ins. Co.....	6 81
Millers' National Fire Ins. Co.....	4 53
New Brunswick Fire Ins. Co.....	3 67
National Lumber Ins. Co.....	3 01
National Fire Ins. Co.....	32 66
Norwich Union Fire Ins. Society.....	21 03
Northern Ins. Co. of N. Y.....	5 64
Ohio German Fire Ins. Co.....	5 61
Pittsburg Ins. Co.....	2 99
Prussian National Ins. Co.....	13 85
Springfield Fire & Marine Ins. Co.....	42 39
Sun Insurance Office.....	36 33
Shawnee Fire Ins. Co.....	2 75
State Fire Ins. Co.....	2 59
Scottish Union & National Ins. Co.....	25 26
Svea Fire & Life Ins. Co.....	15 99
Concordia Fire Ins. Co.....	20 88
Continental Ins. Co.....	32 17
Delaware Fire Ins. Co.....	2 72
Eagle Fire Ins. Co.....	21 09
Home Ins. Co.....	60 18
Star Fire Ins. Co.....	3 94

State Fire Marshal Fund, 1909.

Pennsylvania Fire Ins. Co.....	23 43
Phoenix Ins. Co. of Hartford.....	32 36
Newark Fire Ins. Co.....	3 91
United Firemens Ins. Co.....	6 50
Teutonia Ins. Co.....	3 35
United Assurance Society.....	15 50
United American Fire Ins. Co.....	12 82
Westchester Fire Ins. Co.....	18 20
Williamsburg City Fire Ins. Co.....	15 22
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	\$24,172 51

General Fund Receipts, 1910.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1910.

GENERAL FUND RECEIPTS

	Special Charges.	Tax.*	Suit Tax.
Adams	\$2,461 93	\$2,363 52	\$41 00
Ashland	6,399 76	5,532 21	117 00
Barron	8,244 79	7,169 90	72 00
Bayfield	6,131 71	5,434 65	151 00
Brown	7,334 31	18,059 28	188 00
Buffalo	4,332 86	6,114 15	19 00
Burnett	2,184 19	1,936 02	21 00
Calumet	2,926 21	8,487 21	12 00
Chippewa	3,674 15	9,736 64	73 00
Clark	6,023 09	9,712 59	114 00
Columbia	2,513 47	14,845 68	122 00
Crawford	5,961 14	4,531 52	53 00
Dane	9,630 35	41,768 24	247 00
Dodge	4,499 66	25,195 72	89 00
Door	5,232 67	5,226 68	36 00
Douglas	11,190 93	14,611 40	105 00
Dunn	2,599 82	7,793 41	20 00
Eau Claire	3,480 17	9,524 58	152 00
Florence	903 41	1,240 53	17 00
Fond du Lac.....	5,354 59	24,747 65	88 00
Forest	543 77	3,131 61	68 00
Grant	4,682 68	18,028 17	200 00

* Interest on certificates of indebtedness, \$157,570.00; free high schools, \$125,000.00; graded schools, \$120,000.00; capitol building, \$450,000.00; Northern hospital, \$50,000.00.

General Fund Receipts, 1910.

	Special Charges.	Tax.*	Suit Tax.
Green	2,128 25	14,043 33	55 00
Green Lake	2,972 73	7,299 91	36 00
Iowa	1,587 27	12,345 25	65 00
Iron	3,859 10	2,145 20	30 00
Jackson	5,657 73	5,380 80	54 00
Jefferson	3,553 12	18,028 53	37 00
Juneau	6,577 02	6,030 84	93 00
Kenosha	7,386 76	13,373 52	88 00
Kewaunee	3,620 73	6,276 83	15 00
La Crosse	5,403 12	14,247 62	173 00
Lafayette	5,069 15	12,941 21	59 00
Langlade	4,840 03	5,433 64	134 00
Lincoln	4,963 85	5,966 15	25 00
Manitowoc	5,308 23	18,580 82	76 00
Marathon	4,754 06	15,846 28	117 00
Marquette	5,226 28	9,033 88	148 00
Marquette	2,939 59	3,577 55	47 00
Milwaukee	23,597 87.	173,525 39	2,213 00
Monroe	2,732 84	9,032 82	96 00
Oconto	8,120 82	7,185 23	110 00
Oneida	3,465 42	4,046 54	63 00
Outagamie	3,974 42	18,921 54	124 00
Ozaukee	5,254 60	7,537 72	37 00
Pepin	2,277 22	2,250 94	14 00
Pierce	5,253 78	7,104 37	52 00
Polk	6,020 02	6,519 95	66 00
Portage	11,144 47	7,380 23	74 00
Price	3,943 81	3,807 55	78 00
Racine	4,248 26	23,251 90	117 00
Richland	1,406 57	6,839 97	94 00
Rock	5,503 29	26,686 90	164 00
Rusk	3,469 08	3,348 80	91 00
St. Croix	3,440 89	9,382 78	66 00
Sauk	3,002 82	13,810 78	130 00
Sawyer	762 23	2,863 02	38 00
Shawano	6,670 57	8,775 02	103 00
Sheboygan	6,472 41	21,725 34	105 00
Taylor	4,695 54	4,360 55	39 00
Trempealeau	2,016 96	7,799 61	51 00
Vernon	3,603 20	9,333 24	162 00
Vilas	1,200 52	3,236 75	30 00
Walworth	3,082 48	17,922 10	85 00
Washburn	2,001 73	2,148 74	59 00
Washington	2,170 75	11,740 63	41 00
Waukesha	3,445 62	17,679 72	98 00
Waupaca	3,942 03	10,043 00	125 00
Waushara	3,417 57	5,899 15	48 00
Winnebago	7,138 21	23,484 05	219 00
Wood	6,948 15	9,182 95	112 00
	\$336,576 83	\$902,570 00	\$8,101 00

General Fund Receipts, 1910.

INHERITANCE TAX.

Adams	\$27 84	Lincoln	90 62
Ashland	87 50	Manitowoc	2,648 21
Barron	14 55	Marathon	11,045 95
Bayfield	6 04	Marinette	4,169 87
Brown	7,937 71	Marquette	24 93
Burnett	128 90	Milwaukee	82,261 90
Calumet	3,086 09	Monroe	1,337 04
Chippewa	688 46	Oneida	178 05
Clark	127 04	Outagamie	32,905 56
Columbia	3,259 25	Ozaukee	24 89
Crawford	80 15	Pierce	126 41
Dane	26,160 16	Polk	398 62
Dodge	1,900 17	Portage	2,008 56
Door	166 03	Racine	10,626 73
Douglas	818 26	Richland	370 03
Dunn	268 99	Rock	3,062 13
Eau Claire	2,086 01	St. Croix	2,600 52
Fond du Lac	1,970 41	Sauk	3,043 77
Forest	10 41	Shawano	30 43
Grant	3,521 10	Sheboygan	7,514 99
Green	1,816 60	Trempealeau	558 89
Green Lake	1,386 64	Vernon	457 84
Iowa	4,044 47	Walworth	7,354 39
Iron	141 42	Washington	3,597 88
Jackson	183 42	Waukesha	23,206 93
Jefferson	1,074 49	Waupaca	446 24
Juneau	961 39	Waushara	127 83
Kenosha	799 08	Winnebago	8,835 82
Kewaunee	171 17	Wood	494 58
La Crosse	5,919 02	Deceased non-resi-	
Lafayette	862 52	dents	4,287 36
Langlade	24 71		
			\$283,566 97

RAILROAD COMPANIES.

Ahnapee & Western	\$2,816 49
Abbotsford & Northeastern	1,190 02
Ashland, Odanah & Marengo	534 53
Bayfield Transfer	238 09
Big Falls	157 55
Chicago, Milwaukee & St. Paul	980,953 10
Chicago & Lake Superior	55 00
Chicago, Lake Shore & Eastern	2,571 94
Chicago, Burlington & Quincy	161,557 45
Chicago, St. Paul, Minneapolis & Omaha	313,294 94
Chicago & Northwestern	1,014,979 13
Chicago & Milwaukee Electric	15,593 09
Chicago, Harvard & Geneva Lake	294 80
Chippewa River & Northern	306 86
Chippewa Valley & Northern	309 35

General Fund Receipts, 1910.

Davis, J. R. Lumber Co.....	561 22
Dunbar & Wausaukee.....	862 40
Drummond & Southwestern.....	773 50
Duluth, South Shore & Atlantic.....	14,177 54
Elgin, Joliet & Eastern.....	2,700 76
Fairchild & Northeastern.....	1,209 33
Great Northern.....	87,905 24
Green Bay & Western.....	22,782 37
Grand Trunk Ry. System.....	2,391 32
Hazelhurst & Southeastern.....	279 76
Hillsboro & Northeastern.....	181 38
Iola & Northern.....	146 29
Illinois Central.....	11,253 24
Kewaunee, Green Bay & Western.....	5,232 89
Lake Superior Terminal & Transfer.....	4,144 19
La Crosse & South Eastern.....	3,799 14
Lincoln & Oneida Co.....	226 84
Laona & Northern.....	450 13
Marathon Co.....	711 99
Minneapolis, St. Paul & Ashland.....	90 75
Minneapolis, St. Paul & Sault Ste. Marie.....	131,013 85
Mineral Point & Northern.....	2,353 77
Mattocn.....	635 25
Marinette, Tomahawk & Western.....	634 67
Northern Pacific.....	32,900 78
Northwestern Coal.....	964 08
Oshkosh Transportation Co.....	907 35
Robbins Lumber Co.....	497 10
Roddis Lumber & Veneer Co.....	249 53
Stanley, Merrill & Phillips.....	2,268 41
Superior & Southeastern.....	553 63
Tomahawk & Eastern.....	628 60
Whitcomb & Morris.....	98 42
Winona Bridge.....	1,928 15
Wisconsin & Northern.....	5,671 01
Wisconsin Central.....	322,060 58
Waupaca, Green Bay.....	429 04
Wisconsin & Michigan.....	4,526 34
Wisconsin, Ruby & Southern.....	81 00
Wisconsin-Northwestern.....	309 47
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	\$3,163,443 70

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Co.....	\$5,771 53
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FREIGHT LINE COMPANIES.

American Ref. Transit Co.....	\$11 52
Armour Car Lines.....	303 80
Cudahy Milwaukee Ref. Line.....	187 21
Chicago, New York & Boston Ref. Co.....	39 59

General Fund Receipts, 1910.

Cudahy Packing Co.....	43 02
Cold Blast Transportation Co.....	9 49
Doud Stock Car Co.....	8 55
Libby, McNeill & Libby.....	10 64
Live Poultry Transportation Co.....	2 16
Milwaukee Ref. Transit Co.....	27 03
Mather Stock Car Co.....	9 20
Merchants' Despatch Transportation Co.....	453 15
Morris & Co.....	51 10
National Car Line Co.....	70 46
Street's Western Stable Car Line.....	102 53
St. Louis Ref. Car Co.....	5 26
Shipper's Refrigerating Car Co.....	2 97
Swift Ref. Transportation Co.....	170 08
Union Tank Line Co.....	2,064 80
Union Ref. Transit Co.....	132 46
	\$3,705 02

EXPRESS COMPANIES.

American Express Co.....	\$5,903 32
Adams Express Co.....	697 28
Northern Express Co.....	366 75
United States Express Co.....	261 75
Western Express Co.....	228 62
Wells, Fargo & Co.....	1,943 24
	\$9,400 96

STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Ashland Light, Power & Street Ry .Co.....	\$1,543 16
Beloit Traction Co.....	708 71
Chippewa Valley Ry., Light & Power Co.....	8,858 90
Chicago & Milwaukee Electric Ry. Co.....	1,143 08
Duluth Street Ry. Co.....	8,858 90
Eastern Wisconsin Ry. & Light Co.....	7,544 35
Green Bay Traction Co.....	8,287 36
Janesville Street Ry. Co.....	422 94
Kenosha Electric Ry. Co.....	2,114 71
La Crosse & Onalaska Street Ry. Co.....	228 62
La Crosse City Ry. Co.....	5,143 88
Manitowoc & Northern Traction Co.....	1,428 86
Menominee & Marinette Light & Traction Co.....	2,629 09
Merrill Ry. & Lighting Co.....	1,257 39
Milwaukee Electric Ry. & Light Co.....	249,763 87
Milwaukee Light, Heat & Traction Co.....	62,869 62
Milwaukee Northern Ry. Co.....	18,175 04
Rockford & Interurban Ry. Co.....	3,372 10
Sheboygan Light, Power & Ry. Co.....	7,315 74
Southern Wisconsin Ry. Co.....	8,001 59
Twin City General Electric Co.....	514 39
Waupaca Electric Light & Ry. Co.....	971 62

General Fund Receipts, 1910.

Wausau Street Railroad Co.....	2,686 25
Wisconsin Electric Ry. Co.....	7,430 05
Wisconsin Traction Light, Heat & Power Co.....	10,744 99
Rock Co. tax for 1906 and 1907.....	163 45
	<hr/>
	\$422,178 66

TELEGRAPH COMPANIES.

Chicago, Milwaukee & Lake Superior Telegraph Co....	\$1,181 59
Chicago & Milwaukee Telegraph Co.....	180 05
North American Telegraph Co.....	1,856 78
Western Union Telegraph Co.....	18,286 51
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	\$21,504 93

LOAN AND TRUST COMPANIES.

East Wisconsin Trustee Co.....	\$71 08
Portage Mortgage Loan & Trust Co.....	525 55
	<hr/>
	\$596 63

BOOM AND IMPROVEMENT COMPANIES.

Wisconsin Valley Improvement Co.....	\$1 34
Wolf River Boom Co.....	30 03
Tomahawk Land & Boom Co.....	137 99
Tomahawk River Improvement Co.....	22 17
	<hr/>
	\$191 53

PLANK ROAD COMPANIES.

Lake Avenue Co.....	\$238 27
Sheboygan & Fond du Lac Plank Road.....	25 01
	<hr/>
	\$263 28

INSURANCE COMPANIES.

Fire.

Adirondack Insurance Co.....	\$137 52
Aetna Insurance Co.....	1,748 29
Agricultural Insurance Co.....	653 11
Allemannia Fire Insurance Co.....	448 54
American Central Insurance Co.....	1,810 22
Aachen & Munich Fire Insurance Co.....	747 34
American Druggists' Fire Insurance Co.....	21 81
Atlas Assurance Co.....	993 64
American Insurance Co.....	3,166 27
American National Insurance Co.....	145 25
American Manufacturers Mutual Fire Insurance Co....	22 73
Ben Franklin Insurance Co.....	175 37
Boston Insurance Co.....	839 61
Buffalo Commercial Insurance Co.....	104 57

General Fund Receipts, 1910.

Buffalo German Insurance Co.....	347 56
British America Assurance Co.....	466 06
British & Foreign Marine Insurance Co.....	21 96
Concordia Fire Insurance Co.....	2,639 85
California Insurance Co.....	280 13
Calumet Insurance Co.....	410 80
Camden Fire Insurance Co.....	392 43
Capital Fire Insurance Co.....	315 62
Central National Fire Insurance Co.....	255 90
City of New York Insurance Co.....	507 06
Citizens Insurance Co. of Missouri.....	895 76
Colonial Assurance Co.....	16 09
Columbia Insurance Co.....	88 54
Commerce Insurance Co.....	175 14
Commercial Union Fire Insurance Co.....	329 69
Commonwealth Insurance Co.....	370 79
Connecticut Fire Insurance Co.....	1,903 41
Consolidated Fire & Marine Insurance Co.....	408 23
Continental Insurance Co.....	2,319 86
Cooper Insurance Co.....	217 88
County Fire Insurance Co.....	293 16
Central Manufacturers Mutual Insurance Co.....	311 18
Caledonian Insurance Co.....	258 50
Commercial Union Assurance Co.....	2,477 43
Delaware Insurance Co.....	609 75
Des Moines Fire Insurance Co.....	227 59
Detroit Fire & Marine Insurance Co.....	621 33
Dixie Fire Insurance Co. of Greensboro.....	204 19
Dubuque Fire & Marine Insurance Co.....	656 89
Eastern Fire Insurance Co.....	102 10
Equitable Fire & Marine Insurance Co.....	743 25
Farmers & Merchants Insurance Co.....	344 30
Federal Insurance Co.....	116 84
Federal Union Insurance Co.....	83 79
Fidelity Fire Insurance Co.....	451 69
Fire Association of Philadelphia.....	2,558 16
Firemans Fund Insurance Co.....	1,862 99
Firemen's Insurance Co.....	977 02
Franklin Fire Insurance Co.....	342 47
Farmers Fire Insurance Co.....	307 91
Germantown Farmers Mutual Insurance Co.....	324 55
German Alliance Insurance Co.....	1,187 59
German American Insurance Co.....	2,674 56
German Fire Insurance Co., Indianapolis.....	580 47
German Fire Insurance Co., Wheeling.....	59 03
German Fire Insurance Co., Peoria.....	292 86
German Fire Insurance Co., Pittsburgh.....	269 33
Germania Fire Insurance Co.....	2,092 94
Georgia Home Insurance Co.....	299 12
Girard Fire & Marine Insurance Co.....	478 88
Glens Falls Insurance Co.....	602 23
Globe & Rutgers Fire Insurance Co.....	907 21
Granite State Fire Insurance Co.....	255 96
General Marine Insurance Co.....	8 83
Herman Farmers Mutual Insurance Co.....	493 27
Hanover Fire Insurance Co.....	1,807 48

General Fund Receipts, 1910.

Hartford Fire Insurance Co.....	7,415 03
Hawkeye Insurance Co.....	269 47
Home Insurance Co.....	4,420 24
Hamburg Bremen Fire Insurance Co.....	852 86
Imperial Fire Insurance Co.....	55 24
Insurance Company of North America.....	3,331 02
Insurance Company of the State of Illinois.....	1,277 55
Insurance Company of the State of Pennsylvania.....	373 90
Indiana Lumbermens Mutual Insurance Co.....	118 18
Indiana Millers Mutual Fire Insurance Co.....	130 27
Indemnity Mutual Marine Assurance Co.....	175 19
Indiana & Ohio Live Stock Insurance Co.....	11 20
Jefferson Fire Insurance Co.....	396 66
Liverpool & London & Globe Insurance Co.....	197 50
Louisville Insurance Co.....	137 90
Lumbermens Insurance Co.....	353 33
Lumber Insurance Co.....	188 69
Lumber Mutual Fire Insurance Co.....	225 19
Lumbermens Mutual Insurance Co.....	189 97
Law Union & Rock Insurance Co.....	129 20
Liverpool & London & Globe Insurance Co., England....	3,772 96
London Assurance Corporation.....	756 27
London & Lancashire Fire Insurance Co.....	1,581 94
Milwaukee Fire Insurance Co.....	1,155 87
Milwaukee German Fire Insurance Co.....	407 58
Milwaukee Mechanics Insurance Co.....	3,328 63
Mechanics & Traders Insurance Co.....	382 13
Mechanics Insurance Co.....	352 47
Mercantile Fire & Marine Insurance Co.....	209 21
Metropolitan Fire Insurance Co.....	207 23
Michigan Commercial Insurance Co.....	1,769 88
Michigan Fire & Marine Insurance Co.....	557 03
Monongahela Insurance Co.....	60 65
Michigan Millers Mutual Fire Insurance Co.....	147 45
Millers Mutual Fire Insurance Co.....	112 65
Millers National Insurance Co.....	613 44
Mill Owners Mutual Fire Insurance Co.....	92 24
Mannheim Insurance Co.....	241 77
Marine Insurance Co.....	64 93
Northwestern National Insurance Co.....	3,214 02
National Brewers Insurance Co.....	86 51
Nassau Fire Insurance Co.....	214 42
National Fire Insurance Co.....	2,807 34
National Lumber Insurance Co.....	281 93
National Union Fire Insurance Co.....	1,550 27
New Brunswick Fire Insurance Co.....	159 27
Newark Fire Insurance Co.....	387 37
New Hampshire Fire Insurance Co.....	989 91
Niagara Fire Insurance Co.....	1,652 33
North British & Mercantile Insurance Co.....	157 29
North River Insurance Co.....	761 74
Northern Insurance Co.....	444 86
Northwestern Fire & Marine Insurance Co.....	190 07
North British & Mercantile Insurance Co., London....	2,561 01
Northern Assurance Co.....	1,530 97
Norwich Union Fire Insurance Co.....	1,015 22

General Fund Receipts, 1910.

Old Colony Insurance Co.....	383 75
Orient Insurance Co.....	1,218 77
Pelican Assurance Co.....	119 75
Pennsylvania Fire Insurance Co.....	1,655 80
Peoples National Fire Insurance Co.....	301 03
Phenix Insurance Co.....	5,849 15
Phoenix Insurance Co.....	3,293 93
Pittsburgh Insurance Co.....	100 68
Providence-Washington Insurance Co.....	1,387 12
Pennsylvania Lumbermens Mutual Fire Insurance Co..	155 13
Palatine Insurance Co.....	1,058 20
Phoenix Assurance Co.....	976 75
Prussian National Insurance Co.....	1,078 76
Queen Insurance Co.....	2,126 13
Reliance Insurance Co.....	558 99
Rochester German Insurance Co.....	1,161 02
Rhode Island Insurance Co.....	100 52
Royal Exchange Assurance Co.....	487 13
Royal Insurance Co.....	3,223 90
Security Insurance Co.....	1,444 78
Shawnee Fire Insurance Co.....	276 78
St. Louis Fire Insurance Co.....	98 00
St. Paul Fire & Marine Insurance Co.....	2,014 01
Spring Garden Insurance Co.....	2,267 63
Springfield Fire & Marine Insurance Co.....	2,270 54
Scottish Union & National Insurance Co.....	1,181 69
State Fire Insurance Co.....	104 46
Sun Insurance Office.....	1,375 64
Svea Fire & Life Insurance Co.....	400 49
Teutonia Insurance Co.....	351 68
Texas National Insurance Co.....	115 86
Toledo Fire & Marine Insurance Co.....	101 73
United American Fire Insurance Co.....	844 48
Union Insurance Co.....	324 78
United States "Lloyd" Marine Insurance Underwriters..	279 24
Union Marine Insurance Co.....	229 61
Westchester Fire Insurance Co.....	1,384 51
Western Insurance Co.....	189 18
Western Reserve Insurance Co.....	322 89
Williamsburgh City Fire Insurance Co.....	1,202 62
Winona Fire Insurance Co.....	30 09
Western Assurance Co.....	1,078 76

\$146,455 23

Life.

Aetna Life Insurance Co.....	\$2,384 50
Central Life Assurance Society.....	2,613 03
Des Moines Life Insurance Co.....	1,243 48
Great Northern Life Insurance Co.....	567 72
Metropolitan Life Insurance Co.....	7,933 03
Northwestern Mutual Life Insurance Co.....	433,755 45
New York Life Insurance Co.....	10,150 96
Wisconsin National Life Insurance Co.....	1,737 93
Wisconsin Life Insurance Co.....	1,656 91

\$462,043 01

General Fund Receipts, 1910.

Accident, Surety, etc.

Aetna Indemnity Co.....	\$93 86
American Bonding Co.....	445 58
American Fidelity Co.....	1,049 26
American Surety Co.....	621 99
Aetna Accident & Liability Co.....	51 58
American Credit-Indemnity Co.....	352 50
American Live Stock Insurance Co.....	29 44
Bankers Surety Co.....	219 46
Casualty Company of America.....	544 66
Continental Casualty Co.....	899 90
Empire State Surety Co.....	80 03
Employers Liability Assurance Corporation.....	1,558 74
Fidelity & Deposit Co. of Maryland.....	984 31
Fidelity & Casualty Co.....	2,505 36
Frankfort Marine, Accident & Plate Glass Insurance Co..	1,497 11
General Accident, Fire & Life Assurance Corporation..	333 25
Guarantee Co. of North America.....	18
Hartford Steam Boiler Inspection & Insurance Co.....	717 12
Illinois Surety Co.....	92 60
Lloyds Plate Glass Insurance Co.....	146 55
London Guarantee & Accident Co.....	1,568 23
Massachusetts Bonding & Insurance Co.....	182 56
Maryland Casualty Co.....	1,618 56
Metropolitan Casualty Insurance Co.....	236 07
National Surety Co.....	582 97
National Casualty Co.....	296 17
New Amsterdam Casualty Co.....	84 86
New Jersey Plate Glass Insurance Co.....	320 33
New York Plate Glass Insurance Co.....	160 98
North American Accident Insurance Co.....	619 26
Ocean Accident & Guarantee Corporation.....	1,350 72
Pacific Mutual Life Insurance Co., (accident dept.)....	443 59
Preferred Accident Insurance Co.....	420 66
Philadelphia Casualty Co.....	662 85
Phoenix Preferred Accident Insurance Co.....	141 28
Pacific Surety Co.....	28 01
Standard Accident Insurance Co.....	2,333 87
Title Guaranty & Surety Co.....	187 68
Travelers Indemnity Co.....	89 05
Travelers Insurance Co., (accident dept.).....	3,590 16
United Surety Co.....	320 95
United States Fidelity & Guaranty Co.....	987 30
United States Casualty Co.....	600 44
United States Health & Accident Co.....	439 10
Woodmen's Casualty Co.....	101 61

 \$29,590 74

TELEPHONE COMPANIES.

Akan Telephone Co.....	\$ 38
Abbotsford Electric Light & Telephone Co.....	12 55
Auburndale Telephone Co.....	1 10
Amherst Telephone Co.....	12 45

General Fund Receipts, 1910.

Algoma Farmers Lake Shore Traction & Electric Power Co.	3 89
Arkansaw Telephone Co.....	8 25
Argyle Telephone Co.....	5 93
Attica Mutual Telephone Co.....	2 95
Almond Telephone Co.....	32 22
Amery Electric Co.....	21 25
Allenton & Kohlsville Telephone Co.....	5 97
Ashand Home Telephone Co.....	103 24
American Telephone & Telegraph Co.....	8,030 61
Athens Telephone Co.....	11 04
Annaton & Preston Telephone Co.....	9 56
Anderson, O. T., Telephone Co.....	11 55
Arnold Telephone Co.....	6 24
Arena & Ridgway Telephone Co.....	80
Amacoy Telephone Co.....	72
Antigo Telephone Co.....	96 32
Adams Co. Metallic Telephone Co.....	2 85
Algoma Farmers Telephone Co.....	1 95
Bad Axe Telephone Co.....	10
Belmont & Pleasant View Telephone Co.....	7 94
Boscobel Telephone Co.....	10 84
Beef River Valley Telephone Co.....	1 41
Barron County Telephone Co.....	138 98
Brill & Long Lake Telephone Co.....	1 92
Brooklyn Telephone Co.....	18 10
Bashaw Valley Telephone Co.....	85
Bristol Telephone Co.....	19 69
Brandon Telephone Co.....	3 25
Badger Telephone Co.....	36 53
Barneveld & Hollandale Telephone Co.....	40
Brown Co. Telephone Co.....	34 05
Big Hollow Telephone Co.....	2 92
Bell Telephone Mfg. Co.....	9 23
Birnamwood Telephone Co.....	4 40
Beloit Home Telephone Co.....	147 48
Bloomer Telephone Co.....	27 33
Ball, J. L., Telephone Co.....	20 51
Beloit Farm Telephone Co.....	8 89
Burlington, Brighton & Wheatland Telephone Co.....	13 49
Briggsville & Big Spring Telephone Co.....	6 04
Baldwin Telephone Exchange.....	17 68
Bayfield Co. Telephone Co.....	13 18
Baldwin Mills Telephone Co.....	2 89
Burlington, Rochester & Kanesville Telephone Co.....	20 27
Belleville Telephone Co.....	9 45
Basswood & Eagle Corners Telephone Co.....	11 41
Bangor Telephone Co.....	29 55
Badger State Telephone & Telegraph Co.....	84 81
Badger Telephone Co.....	4 74
Black Earth Telephone Co.....	10 95
Bush Creek Farmers' Telephone Co.....	11
Badger Telegraph & Telephone Co.....	308 69
Buena Vista Telephone Co.....	1 60
Brodhead Telephone Co.....	29 64

General Fund Receipts, 1910.

Buckeye Ridge Telephone Co.....	62
Big Flats Colburn Farmers' Telephone Co.....	13
Baraboo Telephone Co.....	83 10
Beaver Telephone Co.....	2 56
Badger Mutual Telephone Co.....	2 71
Birnamwood Telephone Co.....	93
Berlin Telephone Co.....	4 63
Busy Farmers Telephone Co.....	07
Bayfield Farmers Telephone Co.....	67
Cadott Telephone Co.....	21 93
Columbia Co. Telephone Co.....	3 23
Caledonia Farmers Telephone Co.....	04
Cranmoor Telephone Co.....	1 00
Canton Farmers Telephone Co.....	83
Cedar Lake Rural Telephone Co.....	1 31
City Telephone Co.....	6 81
Crandon Telephone Co.....	12 52
Citizens Telephone Exchange (Waupaca).....	48 72
Carter Wabeno Telephone Co.....	7 78
Cumberland Telephone Co.....	13 69
Clinton Telephone Co.....	27 99
Casco & Brussels Telephone Co.....	5 63
Colby Telephone Co.....	9 56
Citizens Telephone Exchange (Sheboygan).....	213 63
Corning Telephone Co.....	34
Cottage Grove Telephone Co.....	7 95
Cook & Brown Lime Co Telephone Co.....	40
Chippewa Co. Telephone Co.....	48 74
Coon Valley Farmers Telephone Co.....	15 31
Citizens Telephone Co.....	177 11
Chippewa Valley Telephone Co.....	113 13
Clear Lake Telephone Co.....	8 61
Cambria Co-op. Telephone Co.....	62
Coloma Telephone Co.....	8 38
Cuba City Telephone Exchange Co.....	6 94
Cedar Lake Telephone Co.....	4 28
Central Wisconsin Telephone Co.....	94 68
Curran Farmers Telephone Co.....	1 26
Cameron Farmers Telephone Co.....	75
Cedar Grove Telephone Co.....	10 37
Christiana Farmers Telephone Co.....	41
Chetek Rural Telephone Co.....	6 09
Curtiss & Withee Telephone Co.....	15
Council Bluffs Telephone Co.....	39
Cambridge Telephone Co.....	5 14
Cady Telephone Co.....	11 51
Diamond Telephone Co.....	07
Darien Telephone Co.....	7 28
Door Co Telephone Co.....	1 79
Deer Park Telephone Co.....	9 86
Dodge Co. Telephone Co.....	7 74
Dane Co. Rural Telephone Co.....	7 56
Deerfield Telephone Co.....	6 80
Downsville Telephone Co.....	4 89
Dodgeville Northern Telephone Co.....	04

General Fund Receipts, 1910.

Diamond Grove Telephone Co.....	11
Dodgeville & Union Mills Telephone Co.....	5 11
Darlington Rural Telephone Co.....	40
Equity Telephone Co.....	7 15
Eleva Farmers Telephone Co.....	1 41
Evansville Telephone Exchange.....	27 92
Earl Telephone Co.....	59
Elroy Telephone Co.....	22 76
Ettrick Telephone Co.....	4 40
Eldorado & Friendship Telephone Co.....	2 50
Eastern Wisconsin Telephone Co.....	195 50
Edgerton Telephone Co.....	27 34
East Valley Telephone Co.....	14 20
Eagle Telephone Co.....	110 34
English Lake Telephone Co.....	04
Empire Telephone Co.....	3 68
Elk Mound Telephone Co.....	5 55
Eau Galle Telephone Co.....	5 85
Eureka Telephone Co.....	17 83
Eastern Fond du Lac Telephone Co.....	19 95
Electric, Water & Telephone Co.....	21 42
Edgar, Cassel & Emmett Telephone Co.....	1 07
Edgar Local Telephone Co.....	2 20
Eau Claire Co. Telephone Co.....	8 70
Elmwood Farmers Telephone Co.....	33
Franksville Telephone Co.....	9 39
Farmers Union Telephone Co.....	7 99
Farmers of Beetown Telephone Co.....	24 57
Farmers Independent Telephone Co.....	77
Farmers Inter-Co. Mutual Telephone Co.....	18 91
Farmers Independent Telephone Ass'n.....	7 85
Five Points Telephone Co.....	88
Fairchild & North Eastern Ry. Telephone Co.....	2 80
Freistadt & Cedarburg Telephone Co.....	8 84
Footville Telephone Co.....	17 05
Ferryville Telephone Co.....	10
Fox River Valley Telephone & Telegraph Co.....	302 82
Farmers & Merchants Telephone Co.....	4 64
Farmers Mutual Telephone Co (Lena).....	73
Farmers Mutual Telephone Co. (Baraboo).....	86
Farmers Telephone Exchange.....	29 16
Fremont Telephone Co.....	47
Fountain City Telephone Co.....	14 80
Fortun, N. T., Telephone Co.....	1 33
Faulds, R. C., Telephone Co.....	52
Fennimore Mutual Telephone Co.....	7 08
Farmers New Era Telephone Co.....	17 99
Farmers Co-op. Telephone Co. of Merrimack.....	1 36
Farmers of Porter Telephone Co.....	27
Farmers Co-operative Telephone Co. of Pacific.....	90
Fennimore Telephone Co.....	3 31
Farmers Ridge Telephone Co.....	40
Farmers Telephone Co. Line 8 (Hixton).....	03
Grossman, G., Telephone Co.....	1 09
Greenwood Telephone Co.....	8 65

General Fund Receipts, 1910.

Green Lake Rural Telephone Co.....	2 22
Grafton Telephone Co.....	8 10
Goodrich Telephone Co.....	1 68
Grant County Telephone Co.....	3 38
Glidden Telephone Co.....	36 73
Grant Co. Telephone & Telegraph System.....	8 52
Gunther, C. E., Telephone Co.....	74
Home Telephone Co.....	12 03
Hanks, G. H., Telephone Co.....	6 23
Hartford & Saylesville Telephone Co.....	51
Horseshoe Telephone Co.....	1 80
Hartford Rural Telephone Co.....	88
Hudson Prairie Telephone Co.....	2 28
Hawkins Telephone Co.....	1 41
Hillsboro Telephone Co.....	14 46
Hillsdale Western Telephone Co.....	1 90
Hamburg Telephone Co.....	4 50
Horicon Telephone Co.....	65
Hubertus Telephone Co.....	11 90
Hixton & Northfield Telephone Co.....	46
Hulls Crossing Farmers Telephone Co.....	59
Hatley Telephone Co.....	51
Hammond Telephone Co.....	8 44
Heidersdorf & Kreuzscher Telephone Co.....	1 69
Hollandale Telephone Co.....	1 29
Independence Telephone Co.....	5 35
Inter-State Telephone Co.....	3 02
Inter-County Telephone Co.....	9 90
Iron River Water, Light & Power Co. Telephone Co....	17 62
Iowa Co. Telephone Co.....	79
Interurban Telephone Co (Madison).....	88 43
Iowa Telephone Co.....	15 40
Juneau Electric Co.....	19 76
Jefferson Mutual Telephone Co.....	4 50
Juneau Telephone Co.....	5 84
Jerpen & Valders Telephone Co.....	08
Jackson Telephone Co.....	6 08
Jefferson Telephone Co.....	6 52
Johnsonville Telephone Co.....	62
Kilbourne & Friendship Telephone Co.....	8 97
Kenosha Home Telephone Co.....	216 26
Kendall Telephone Exchange.....	4 93
Kegonsa Independent Telephone Co.....	3 28
Kodan Telephone Co.....	67
Kingston Telephone Co.....	6 25
Knapp Telephone Co.....	18 33
La Crosse Telephone Co.....	214 19
Lean, F. W., Telephone Co.....	1 10
Ludington Telephone Co.....	13 65
La Farge Telephone Co.....	13 64
La Fayette Telephone Co.....	5 93
Leeds Farmers Telephone Co.....	5 83
Larrabee Telephone Co.....	82
Lebanon Telephone Co.....	5 84
Luxenburg Telephone Co.....	9 35

General Fund Receipts, 1910.

Lisbon Telephone Co.....	1 13
Ladoga & Oak Center Telephone Co.....	04
Liberty & Newton Telephone Co.....	70
Lampson Mercantile Co. Telephone Co.....	15
Lorretto & Logansville Telephone Co.....	40
Lindsey Telephone Co.....	2 86
Lynn Telephone Co.....	02
La Crosse Interurban Telephone Co.....	114 27
Lodi Telephone Co.....	18 30
Logansville Telephone Co.....	5 17
Lincoln Farmers Telephone Co.....	4 60
Loyal Telephone Exchange Co.....	7 88
Lone Rock Telephone Co.....	8 67
Little Calumet Telephone Co.....	1 13
Little Ten Telephone Co.....	36
Marquette Telephone Co.....	11 11
Manitowoc & Northern Telephone Co.....	2 30
Mazomanie Telephone Co.....	13 01
Marquette & Adams Co. Telephone Co.....	8 19
Merrill Telephone Co.....	64 67
Milton & Milton Jct. Telephone Co.....	29 98
Mt. Horeb Independent Telephone Co.....	19 67
Mineral Point Telephone Co.....	25 63
Mequon Telephone Co.....	14 85
Mosel & Centerville Telephone Co.....	2 47
Manawa Telephone Co.....	6 45
Monroe Co. Telephone Co.....	98 16
Muscoda Mutual Telephone Co.....	1 69
Millton Mutual Telephone Co.....	3 91
Markesan Telephone Co.....	9 65
Mt. Vernon Telephone Co.....	19 26
Mayville Rural Telephone Co.....	2 16
Manitowoc & Western Telephone Co.....	44 74
Matteson Telephone Co.....	10 48
Mondovi Telephone Co.....	19 24
Michigan State Telephone Co.....	12 96
Menomonee Falls Telephone Co.....	16 04
Marshfield Telephone Exchange.....	33 73
Murry Farmers Telephone Co.....	46
Marathon City Telephone Co.....	54
Marathon Ziegler Telephone Co.....	22
Midway Telephone Co.....	11 46
Marion & Northern Telephone Co.....	30 91
Mill Creek Telephone Co.....	2 83
Marathon Co. Telephone Co.....	98 60
Mauston Electric Service Telephone Co.....	19 64
Mosinee Telephone Co.....	3 19
Mattoon Telephone Co.....	5 87
Morris Telephone Co.....	01
Mellville Settlement Telephone Co.....	1 59
Monroe Telephone Co.....	40 55
Medford Telephone Exchange.....	14 23
Modena Cooperative Telephone Co.....	08
Merton Telephone Co.....	4 21
McKinley Telephone Co.....	2 25

General Fund Receipts, 1910.

New Auburn Telephone Co.....	78
Norwalk Independent Telephone Co.....	2 12
Northfield Farmers Telephone Co.....	7 26
New Lisbon Mutual Telephone Co.....	5 37
Newton Manitowoc Telephone Co.....	4 65
Nelson Farmers Telephone Co.....	4 77
Nelsonville Telephone Co.....	5 59
Nebagamon Telephone Co.....	4 70
Neshkoro Telephone Co.....	2 05
New Union Telephone Co.....	41 31
New Cashton Telephone Co.....	15 27
Newbury Telephone Co.....	19 85
Northwestern Telephone Co.....	2 37
North Wisconsin Toll Line.....	82 95
New Berlin Line Telephone Co.....	15
Orfordville Telephone Co.....	22 13
Oakfield Telephone Co.....	34 57
Osceola Farmers Mutual Telephone Co.....	20 20
Oneida & Vilas Co. Telephone Co.....	25 30
Owen Telephone Co.....	4 30
Oxford & New Haven Independent Telephone Co.....	1 13
Ontario & Wilton Telephone Co.....	11 09
Osseo Telephone Co.....	18 43
Oconto Rural Telephone Co.....	1 57
Oostburg Telephone Co.....	6 82
Oregon Telephone Co.....	13 80
Oconto County Telephone Co.....	23
Oakridge Niebal Telephone Co.....	07
Port Washington Telephone Co.....	1 86
Pewaukee & Sussex Telephone Co.....	9 84
Perry Mutual Telephone Co.....	4 01
Prescott Telephone Co.....	8 17
Portage & Kilbourn Telephone Co.....	1 88
Plymouth Telephone Exchange.....	16 94
Prairie Farm Ridgeland & Dallas Co-op. Telephone Co..	17 13
Pepin Telephone Co.....	14 10
Prospect Guthrie & Big Bend Telephone Co.....	10 63
Pigeon Valley Farmers Telephone Co.....	2 92
Peoples Telephone Co (Superior).....	150 07
Pardeville Telephone Co.....	13 10
Price Co. Telephone Co.....	123 54
Pompas Pillar Telephone Co.....	21
Pleasant Valley Telephone Co.....	1 07
Peoples Telephone Co. (Mt. Hope).....	16 18
Poynette Telephone Co.....	15 86
Pine Bluff Telephone Co.....	6 82
Port Wing Telephone Co.....	16 98
Pepin Co. Telephone Co.....	11 71
Platteville, Rewey & Ellenboro Telephone Co.....	18 43
Pittsville Telephone Co.....	2 29
Progress Telephone Co.....	06
Preston Farmers Telephone Co.....	3 85
Portage Telephone Co.....	89 05
Peoples Telephone Co. of Dane Co.....	13 79
Peoples Telephone Co. (Lime Ridge).....	18 45

General Fund Receipts, 1910.

Perry & Hollandale Telephone Co.....	4 18
Price County Telephone Co.....	12 70
Pine River Telephone Co.....	75
Peoples Telephone Co.....	77 75
Quarry Riverside Telephone Co.....	08
Rice Lake & North Eastern Telephone Co.....	33 97
Random Lake Telephone Co.....	4 72
Reedsburg Telephone Co.....	49 61
Rathburn Telephone Lines.....	11 33
Ripon Rural Telephone Co.....	10 78
Ripon Telephone Co.....	28 70
Robbins, M. M., Telephone Co.....	08
Rudolph Telephone Co.....	1 65
Rural Telephone Co.....	6 36
Richwood & Aken Telephone Co.....	84
Rudd & Rood.....	3 36
Rock Co. Farmers Telephone Co.....	13 95
Reynolds & Lambert Telephone Co.....	1 52
Rush River & Eau Galle Telephone Co.....	12 12
Rhineland Mutual Telephone Co.....	35 35
Richmond Telephone Co.....	1 12
Rubicon Telephone Co.....	1 17
Reseburg Mutual Telephone Co.....	65
Rosendale Telephone Co.....	10 73
Rock Co. Telephone Co.....	112 02
Rockland Telephone Co.....	38
Rapids & Western Telephone Co.....	56
Richmond Telephone Co.....	65
Rib Lake Telephone Co.....	12 73
Riverview Telephone Co.....	1 31
Stockbridge & Sherwood Telephone Co.....	34 57
Shields Telephone Co.....	53
Superior Rural Telephone Co.....	47
Scandinavia Telephone Co.....	26 14
South Hill & Range Line Telephone Co.....	2 04
St. Croix Valley Telephone Exchange Co.....	57 23
State Long Distance Telephone Co.....	26 37
South Wayne Telephone Co.....	6 46
Springfield Farmers Telephone Co.....	2 15
South Gilman Telephone Co.....	11
Sylvan & Soldiers Grove Farmers Mut. Telephone Co...	50
Shiloh Telephone Co.....	2 11
Shaw Telephone Co.....	7 46
Stratford Telephone Co.....	2 95
Strum Telephone Co.....	1 87
Sandusky Telephone Co.....	1 68
Spring Green & Wyoming Telephone Co.....	19
Sharon Telephone Co.....	26 92
Sturgeon Bay & Gardner Telephone Co.....	89
Sawyer & Western Telephone Co.....	23
Shiocton Telephone Co.....	27 30
Spoooner Telephone Co.....	8 95
Silver Creek Telephone Co.....	1 62
Southwest Prairie Telephone Co.....	30
Sullivan Telephone Co.....	11 91

General Fund Receipts, 1910.

St. Croix Farmers Mutual Telephone Co.....	5 80
Thorpe Telephone Co.....	5 30
Tomah Electric & Telephone Co.....	45 13
Town Line Farmers Independent Telephone Co.....	4 78
Tenney Telephone Co.....	3 15
Two Rivers Telephone Co.....	15 79
Theresa Union Telephone Co.....	45 36
Town Sheboygan Falls Rural Telephone Co.....	76
Tamarack Telephone Co.....	2 90
Tunnel City Telephone Co.....	1 33
Tri State Telephone & Telegraph Co.....	67 14
Troy & Honey Creek Telephone Co.....	44 94
Town Line Telephone Co.....	21
Taylor, C. M., Telephone Co.....	2 29
Tinkham & Meilkie Telephone Co.....	32
Utica Telephone Co.....	19 07
Utica Farmers Mutual Telephone Co.....	69
Union Telephone Co.....	65 34
Unity & Southwestern Telephone Co.....	25
Unity & Western Telephone Co.....	1 85
Union Grove Telephone Co.....	18 00
United Telephone Co.....	64 66
Union Line Co.....	46
Viroqua Telephone Co.....	37 90
Valley Telephone Co.....	20
Wausaukee Telephone Co.....	3 36
Wood Hull Telephone Co.....	4 76
Watertown Telephone Co.....	17 76
West Greenbush Telephone Co.....	06
West Wisconsin Telephone Co.....	17 46
Walworth Telephone Exchange Co.....	24 60
Wind Lake Telephone Co.....	4 85
Wittenberg Telephone Exchange.....	7 10
Woodland Telephone Co.....	37
Westby Telephone Co.....	26 28
Waunakee Telephone Exchange.....	9 23
Western Wisconsin Telephone Co.....	101 48
Weyerhauser & Island Lake Telephone Co.....	3 72
West Spring Green Telephone Co.....	1 48
Warren Land Co. Telephone Co.....	6 56
Washington Co. Telephone Co.....	6 69
West Oakland Telephone Co.....	49
Waushara Telephone Co.....	121 21
Westford Telephone Co.....	87
Westfield Farmers Telephone Co.....	15 48
Wood Co. Telephone Co.....	63 60
White Oak Telephone Co.....	5 81
White River Farmers Telephone Co.....	1 02
Wisconsin Telephone Co. (Jefferson Co. Line).....	29 99
Wisconsin Telephone Co.....	37,317 81
Wausau Telephone Co.....	124 36
Western Crawford County Farmers Telephone Co.....	5 76
Werley Telephone Co.....	43
Wisconsin & Northern Ry. Co. Telephone Co.....	16 02
Washburn Co. Farmers Telephone Co.....	57

General Fund Receipts, 1910.

Wonewoc Telephone Co.....	9 22
West Worden Mutual Telephone Co.....	61
York Center Telephone Co.....	5 85
Yellow River Telephone Co.....	96
	\$53,259 47

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$8,146 10
Northern Hospital for Insane.....	9,021 15
School for Deaf.....	1,501 79
School for Blind.....	1,144 80
Industrial School for Boys.....	1,841 81
State Prison.....	99,367 41
State Public School.....	1,167 16
Home for Feeble-Minded.....	2,441 13
State Reformatory.....	24,352 47
Tuberculosis Sanatorium.....	11,850 54
	\$160,834 36

MISCELLANEOUS.

Wisconsin National Guard, C. R. Boardman, refund on bond.....	\$3 75
Wisconsin National Guard, M. C. Bergh, paymaster, overpayment refunded.....	8 00
Wisconsin National Guard, lost property fund.....	1,354 33
Attorney General, costs.....	217 59
Banking Department, fees.....	9,915 10
Board of Health, from counties for reporting vital statistics.....	3,984 00
Civil Service Commission, Theodore Dieckmann, refund.....	3 00
Civil Service Commission, Elmer Grimmer, refund.....	1 00
Executive Department, commissioners of deeds.....	25 00
Fish and Game Department, Lake St. Croix and Mississippi river licenses.....	4,478 35
Fish and Game Department, one-half hook and line licenses.....	5,868 45
Free Library Commission, sales, collections, etc.....	2,343 67
Geological Survey, sale of bulletins, etc.....	252 25
Geological Survey, from a nameless donor.....	400 00
Grain and Warehouse Commission, repayment of salaries.....	6,836 59
Historical Society, University of Wisconsin, joint maintenance.....	845 91
Historical Society, S. L. Huntley, for electric light.....	14 30
Historical Society, Wis. History Com., for services.....	500 00
Insurance Commissioner, fees.....	61,187 74
Land Office, fees.....	1,087 92
Railroad Commission, witness fees refunded.....	63 60
Railroad Commission, fees and testing.....	115 05
Secretary of State, Postal Telegraph Cable Co., refund..	10 00
Secretary of State, Hammond News, refund.....	2 60
Secretary of State, domestic corporations.....	48,926 00

General Fund Receipts, 1910.

Secretary of State, foreign corporations.....	3,371 00
Secretary of State, miscellaneous corporations.....	10,195 60
Secretary of State, amendments.....	33,079 00
Secretary of State, notaries public.....	4,024 00
Secretary of State, miscellaneous.....	18,338 55
Secretary of State, employment agencies.....	600 00
State Superintendent, C. P. Cary, refund on subscription	1 00
State Superintendent, sale of dictionaries, etc.....	1,859 65
Superintendent of Public Property, sales, etc.....	2,078 75
Tax Commission, B. F. Brown, refund.....	2 50
State Treasurer, certificates, etc.....	86 84
Treasury Agent, Edward Pollock, refund.....	433 88
Treasury Agent, licenses.....	28,090 00
State Veterinarian, by Secretary of State, cattle sold....	18,809 37
Oil Inspection Fund, transfer of balance.....	16,064 24
United States, care inmates Wis. Veterans Home.....	30,837 88
Commissioners of Fisheries, James Nevin, sale of pipe..	12 50
Commissioners of Fisheries, Edwin Sumner & Sons, re- fund	86 25
Inter-State Park Commission, Frank Brown, refund....	8 00
Inter-State Park Commission, J. L. Booth, refund.....	8 00
Inter-State Park Commission, Fred Olecott, sale of brush	13 05
Inter state Park Commission, sale of hay.....	4 00
Capitol Building Commission, sale of material from old building	501 59
Commissioners of Public Printing, paper used by state university	2,239 39
Commissioners of Public Printing, paper used by Hor- ticultural Society	9 45
Commissioners of Public Printing, paper used by Dem- ocrat Printing Co.....	266 99
Agricultural Experiment Ass'n, Milwaukee Bag Co., refund	14 33
Inspector of Apiaries, N. E. France, mileage refund....	40 00
Apportionment of 85 per cent of tax collected from street railway and electric light companies, village North Milwaukee, over-payment refunded.....	135 65
Apportionment of 85 per cent of tax collected from street railway and electric light companies, village West Milwaukee, over-payment refunded.....	125 19
Education investigation committee, E. W. LeRoy, refund of amount collected from state for printing done for committee under misapprehension of the law.....	74 00
Seed inspection, H. L. Russell, director, fees.....	355 52
Land sales, patent fees, penalty, etc.....	12,387 51
Marine National Bank, cancelled drafts, chapter 473, laws 1905.....	8 60
Milwaukee National Bank, cancelled drafts, chapter 473, laws 1905.....	43 96
University Fund Income, temporary transfers returned, sec. 4, chapter 306, laws 1909.....	128,000 00
Regents University of Wisconsin, interest on tempo- rary loans.....	253 32
Interest on General Fund bank deposits.....	27,284 87
Hunting License Fund, transfer of hook and line li- censes erroneously paid into Hunting License Fund..	58 50

General Fund Receipts, 1910.

State Insurance Fund, Commissioners of Fisheries, loss by wind.....	300 00
State Insurance Fund, balance of capitol fire award, ap- propriated by sec. 9, chapter 516, laws 1905, to Capi- tol Building Commission	14,917 66
Ward and Smith Fund, transfer, sec. 2, chapter 375, laws 1895	1,111 43
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	\$504,576 22
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Total General Fund receipts.....	\$6,514,630 07

General Fund Disbursements, 1910.

GENERAL FUND DISBURSEMENTS.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS EXPENSES.

EXECUTIVE DEPARTMENT.

Davidson, J. O., governor.....	\$5,000 00
Strange, John, 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.....	24 25
Wells, Fargo & Co., expressage.....	19 17
Madison Post Office, postage.....	457 00
State Journal Printing Co., official publications.....	11 15
Western Union Telegraph Co., messages.....	37 08
Postal Telegraph Cable Co., messages.....	52
Wisconsin Telephone Co., messages.....	139 05
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	\$13,388 22

STATE DEPARTMENT.

Frear, J. A., secretary.....	\$5,000 00
Torge, A. T., assistant secretary.....	2,500 00
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., 2nd assistant bookkeeper.....	1,300 00
Cook, Claire, warrant clerk.....	1,200 00
Edwards, J. R., incorporation clerk.....	1,500 00
Nelson, A. J., assistant incorporation clerk.....	1,200 00
Post, G. S., printing clerk.....	1,500 00
Anderson, H. J., assistant printing clerk.....	1,200 00
MacKenzie, J. C., filing clerk.....	1,400 00
Murphy, Timothy, notarial clerk.....	1,300 00
Harrison, R. S., statistical clerk.....	1,200 00
Kissel, I. E., recording clerk.....	1,200 00
Cobban, A. J., registration clerk.....	1,200 00
Karras, Amy, vault clerk.....	1,200 00
Howitt, Harvey, shipping clerk.....	1,200 00
Lorigan, John, mailing clerk.....	1,200 00
Gannon, J. M., clerk.....	1,200 00
Ekern, Lena, clerk.....	1,200 00
Peirce, G. S., clerk.....	1,200 00
Christopherson, C. S., clerk.....	1,000 00
Perlein, Fred, stenographer.....	225 00

General Fund Disbursements, 1910.

Homewood, Mabel, stenographer.....	675 00
American Express Co., expressage.....	362 87
Wells, Fargo & Co., expressage.....	121 86
Madison Postoffice, postage.....	3,212 08
Democrat Printing Co., printing.....	2,525 80
State Journal Printing Co., printing.....	4 95
Western Union Telegraph Co., messages.....	18 39
Postal Telegraph Cable Co., messages.....	10 86
Wisconsin Telephone Co., messages.....	125 85
Schwaab Stamp & Seal Co., automobile numbers.....	1,631 68
Gallagher, John, Co., canvas bags.....	280 00
Bouer, E. A., Co., ballot envelopes.....	97 88

Advertising Delinquent Corporations:

Arcadia Anzeiger.....	2 60
Antigo Republican.....	2 60
Alma Center News.....	2 60
Amery Free Press.....	2 60
Adams County Press.....	2 60
Ashland Press.....	2 60
Beloit Daily News.....	2 60
Benton Advocate.....	2 60
Baldwin Bulletin.....	2 60
Baraboo News.....	2 60
Barron County Shield.....	2 60
Badger State Banner.....	2 60
Citizen Publishing Co.....	2 60
Cassville Index.....	2 60
Cambridge News.....	2 60
Conservative.....	2 60
Chetek Alert.....	2 60
Cadott Blade.....	1 30
Chippewa Times.....	2 60
Cuba City News Herald.....	2 60
Dunn County News.....	2 60
Door County Democrat.....	2 60
Delavan Enterprise.....	2 60
Dodgeville Chronicle.....	2 60
Eagle Printing Company.....	2 60
Evening Telegram Co.....	2 60
Endeavor Epitome.....	2 60
Eau Claire Telegram.....	2 60
Elroy Tribune.....	2 60
Elkhorn Independent.....	2 60
Fond du Lac Commonwealth.....	2 60
Florence Mining News.....	2 60
Fox River Journal.....	2 60
Fennimore Times.....	2 60
Forest Echo.....	2 60
Glidden Enterprise.....	2 60
Gazette Printing Co.....	2 60
Granton News.....	2 60
Green Lake Reporter.....	2 60
Green Bay Review.....	2 60
Galesville Republican.....	2 60

General Fund Disbursements, 1910.

Grant County News.....	2 60
Gillett Times.....	2 60
Highland Weekly Press.....	1 30
Hammond News.....	5 20
Hillsboro Enterprise.....	2 60
Hancock News.....	2 60
Iron River Pioneer.....	2 60
Independent Register.....	2 60
Independence News Wave.....	2 60
Juneau Telephone.....	2 60
Jefferson Co. Banner.....	2 60
Kenosha Evening News.....	2 60
Kilbourn Weekly Events.....	2 60
Lake Geneva News.....	2 60
Lodi Enterprise.....	2 60
Lake Mills Leader.....	2 60
Lancaster Teller.....	2 60
La Crosse Tribune.....	2 60
Milwaukee Free Press.....	28 60
Monroe Evening Times.....	2 60
Menasha Record.....	1 30
Mt. Horeb Times.....	2 60
Mondovi Herald.....	2 60
Manawa Advocate.....	2 60
Mauston Star.....	2 60
Mellen Weekly.....	2 60
Mineral Point Tribune.....	2 60
Merrill News.....	2 60
Maiden Rock Press.....	2 60
North Freedom Journal.....	2 60
Neenah Times.....	2 60
Norwalk Star.....	2 60
New Richmond News & Republican Voice.....	2 60
New London Republican.....	2 60
New North.....	2 60
Oconto Enquirer.....	2 60
Oshkosh Northwestern.....	2 60
Osceola Sun.....	2 60
Port Washington Pilot.....	2 60
Princeton Republican.....	2 60
Pardeeville Times.....	2 60
Palmyra Enterprise.....	2 60
Pick and Gad.....	2 60
Portage Register.....	2 60
Plymouth Review.....	2 60
Red Granite Herald.....	2 60
Rib Lake Herald.....	2 60
River Falls Times.....	2 60
Republican Farmer.....	2 60
Republican Observer.....	2 60
Ripon Press.....	2 60
Reedsburg Times.....	2 60
Rice Lake Chronotype.....	2 60
Republican Press.....	2 60
State Journal Printing Co.....	3 90

General Fund Disbursements, 1910.

Star Observer.....	2 60
Stoddard Times.....	2 60
South Wayne Homestead.....	2 60
Sheboygan Daily Journal.....	2 60
Shawano County Journal.....	2 60
Sparta Advertiser.....	2 60
Stevens Point Journal.....	2 60
Sauk City Pioneer Press.....	2 60
Spring Valley Sun.....	2 60
Times Printing Co.....	2 60
Tri County Review.....	2 60
Tomah Journal.....	2 60
Tomahawk, The.....	2 60
Viola Intelligencer.....	2 60
Wausau Record Herald.....	2 60
Watertown Leader.....	2 60
Wilton Herald.....	2 60
Wild Rose Times.....	2 60
Waukesha Freeman.....	2 60
Wisconsin Free Press.....	2 60
Westoy Times.....	2 60
Wood County Reporter.....	2 60
Waterloo Democrat.....	2 60
Washburn Times.....	2 60
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	\$44,730 22

TREASURY DEPARTMENT.

Dahl, A. H., treasurer.....	\$5,000 00
Johnson, Henry, assistant treasurer.....	2,500 00
Pugh, Arthur, bookkeeper.....	1,800 00
Taeuber, O. J., assistant bookkeeper.....	1,800 00
Leigh, I. P., general clerk.....	1,600 00
Wilcox, Chester, general clerk.....	1,600 00
Rupp, Louis, warrant clerk.....	1,400 00
Dahl, Elnora, stenographer.....	1,000 00
Roehl, J. O., night watchman.....	744 00
Democrat Printing Co., printing.....	219 04
Madison Postoffice, postage.....	951 40
American Express Co., expressage.....	21 62
Wells Fargo & Co., expressage.....	7 95
Wisconsin Telephone Co., messages.....	22 75
C. M. & St. P. Ry. Co., freight.....	89
Democrat Printing Co., publishing.....	3 00
State Journal Printing Co., publishing.....	7 70
Dahl, A. H., stamps, exchange, etc.....	124 93
Tapping & Riedeburg, premium on bond.....	750 00
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	\$19,553 28

ATTORNEY GENERAL.

Gilbert, F. L., attorney general, sal. and exp.....	\$5,065 64
Jackson, Russell, deputy attorney general, sal. and exp..	3,631 03
Titus, A. C., 1st assistant attorney general, sal. and exp..	3,460 76

General Fund Disbursements, 1910.

Tucker, F. T., 2nd asst. attorney general, sal. and exp.	2,644 21
Messerschmidt, J. E., 3rd asst. attorney general, sal. and exp.	2,203 51
Pond, L. T., clerk and stenographer	500 00
Billington, Kate, stenographer	900 00
Clemons, F. G., stenographer	900 00
Bart, W. F., clerk and stenographer	106 40
Koester, E. J., stenographer	593 60
Democrat Printing Co., printing	502 17
Madison Postoffice, postage	344 49
American Express Co., expressage	53 71
Wells Fargo & Co., expressage	31 67
Western Union Telegraph Co., messages	16 06
Wisconsin Telephone Co., messages	83 20
Nader, John, services	495 04
Conrad, E. A., appraisal	5 00
Esau, Charles, appraisal	5 00
Webb, E. M., fees	2 45
Flood, T. H. & Co., books	18 50
Kittleson, I. E., fees	7 20
Gilman, S. W., services	30 00
Door Co. Democrat advertising	3 90
Bender, Matthew, & Co., book	6 00
Sawyer, J. H., fees	17 00
Fairchild, E. F., legal services	83 03
Thompson & Tennant, legal notes	22 50
Francke, H. E., fees	1 90
Haas, J. F., fees	12 50
Butler, William, fees	25 20
Callaghan & Co., books	57 50
Everson, B. E., fees	10 25
Shepard, Frank, Co., books	6 00
Bennett, W. H., expenses	2 67
West Publishing Co., book	25 50
Scullin, James, services	6 10
Worthing, C. A., fees	4 85
Heger, Fred, services	9 18
Ebbert, Fred, services	9 42
Rockwell, C. A., services	245 50
Damuth, Daniel, services	9 10
Draves, C. J., services	9 90
Loga, W. T., services	9 82
Hummel, Albert, services	9 34
Shaw, Henry, fees	31 50
Truax, William, fees	21 10
Braunschweig William, fees	9 18
Klement, E. C., fees	8 08
Allen, T. T., fees	10 76
Grant, F. C., services	121 75
Bump, Fay, services	30 00
Goldthorp, William, fees	9 10
Caswell, L. B., fees	4 60
Berg, Ferdinand, fees	9 34
Ehlers, Herman, fees	9 26
Curtis, C. L., fees	9 10

General Fund Disbursements, 1910.

Curtis, La Verne, fees.....	3 78
Park, E. S., services.....	17 25
Snyder, Andrew, services.....	12 50
Clifford, John, fees.....	8 35
Wentworth, W. Y., fees.....	9 10
Meyer, Emil, fees.....	11 52
Niedecker, George, fees.....	9 10
Altpeter, Adolph, fees.....	9 10
Brandel, George, fees.....	10 60
Orvis, W. H., annotations.....	2 00
Earle, Jesse, fees.....	14 25
Murphy, W. T., fees.....	25 00
	\$22,593 12

STATE SUPERINTENDENT'S DEPARTMENT.

Carv, C. P., superintendent, sal. and exp.....	\$5,697 48
Borden, J. B., assistant superintendent, sal. and exp....	2,628 22
Terry, H. L., high school inspector, sal. and exp.....	3,168 14
Larson, W. E., rural school inspector, sal. and exp.....	3,125 13
Harper, C. L., chief clerk, sal. and exp.....	2,386 07
Hunt, W. H., state school inspector, sal. and exp.....	2,649 93
Drewry, G. H., state school inspector, sal. and exp.....	2,778 60
Winnie, A. J., inspector schools for the deaf, sal. and exp.....	2,110 11
Rice, O. S., library clerk, sal. and exp.....	1,889 49
Merrick, Winona, index and filing clerk.....	1,200 00
Messerschmidt, M. A., clerk and stenographer.....	720 00
Casey, D. E., clerk and stenographer.....	720 00
Parsons, Claire, clerk and stenographer.....	660 00
Mullon, Mrs. N. W., clerk and stenographer.....	53 58
C. & N. W. Ry. Co., freight.....	70 87
C., M. & St. P. Ry. Co., freight.....	47 41
Madison Postoffice, postage.....	2,753 16
American Express Co., expressage.....	723 35
Wells Fargo & Co., expressage.....	697 72
Western Union Telegraph Co., messages.....	13 49
Postal Telegraph Cable Co., messages.....	1 13
Wisconsin Telephone Co., messages.....	89 80
Democrat Printing Co., printing.....	4,987 01
Weigan, A. J., subscription.....	3 00
McClurg, A. C. & Co., books.....	81 47
Wilson, H. W. Co., books.....	12 00
American Annals of the Deaf, books.....	4 00
A. L. A. Publishing Board, book.....	1 00
American Nature Study Society, books.....	2 50
Bassett, F. A. Co., books.....	2 00
Merriam, G. & C. Co., dictionaries.....	3,060 00
Publishers Weekly, subscription.....	4 50
Higher Education Association, subscription.....	2 50
Parker Educational Co., subscription.....	26 95
Nadeau, N. N., photographs.....	50
De Louge, George, cover design.....	15 00
Kroes, N. B., cover design.....	10 00

General Fund Disbursements, 1910.

Mandel Engraving Co., cuts.....	18 02
Madison Engraving Co., cuts.....	37 07
National Educational Association, subscription.....	2 00
Ridgway, I. A., photographs.....	1 00
Schaum Engraving Co., cuts.....	11 15
Atlantic Monthly Co., subscription.....	2 00
Jarvis, C. W., drayage.....	28 25
American Colortype Co., colored plates.....	780 00
Milwaukee Lithographing Co., cuts.....	290 00
State Insurance Fund, premiums.....	2 16
	\$43,567 76

INSURANCE DEPARTMENT.

Beedle, G. E., commissioner.....	\$5,000 00
Ekern, H. L., deputy commissioner.....	1,367 13
Shepard, Eugene, chief clerk.....	1,400 00
Anderson, L. A., actuary, sal. and exp.....	2,521 90
Gurnee, P. D., assistant actuary.....	1,500 00
Ketcham, E. A., examiner.....	1,400 00
Bryant, Frank, license clerk.....	1,200 00
Montieth, Mrs. M., filing clerk.....	1,200 00
Glenz, W. H., clerk.....	1,200 00
Frey, N. J., clerk.....	1,200 00
Hillyer, R. H., stenographer.....	1,200 00
American Express Co., expressage.....	736 36
Wells Fargo & Co., expressage.....	650 63
Madison Postoffice, postage.....	1,470 30
Democrat Printing Co., printing.....	7,843 13
Western Union Telegraph Co., messages.....	3 23
Postal Telegraph Cable Co., messages.....	4 88
Wisconsin Telephone Co., messages.....	34 15
Milwaukee Free Press, publishing list.....	50 00
State Journal Printing Co., publishing list.....	200 00
Milwaukee Journal Co., publishing list.....	100 00
National Surety Co., premium on bond.....	200 00
	\$30,481 71

RAILROAD COMMISSION OF WISCONSIN.

Erickson, Halford, commissioner, sal. and exp.....	\$5,156 94
Meyer, B. H., commissioner, sal. and exp.....	5,217 30
Roemer, J. H., commissioner, sal. and exp.....	5,189 00
Winterbotham, J. M., secretary, sal. and exp.....	2,516 19
Walker, S. T., assistant secretary, sal. and exp.....	1,823 97
Adams, R. V., assistant rate clerk.....	1,200 00
Breitkreutz, I. M., stenographer.....	5 03
Curtiss, N. P., computer.....	241 30
Coleman, Percy, messenger.....	151 66
Daumling, W. C., stenographer, sal. and exp.....	1,582 49
Dineen, W. N., clerk.....	530 00
Emerson, A. E., clerk.....	1,200 00
Friedland, H. M., clerk.....	216 64

General Fund Disbursements, 1910.

Glover, L. E., stenographer.....	300 00
Gates, H. B., computer.....	51 00
Gross, C. P., expert.....	33 89
Hogan, J. F., rate clerk, sal. and exp.....	1,559 87
Hoyt, R. M., stenographer.....	987 06
Hitchcock, M. P., clerk.....	324 00
Hagenah, W. J., expert, sal. and exp.....	70 28
Johnson, H. G., computer, sal. and exp.....	256 27
Knoff, R. E., clerk.....	600 00
Kastler, E. L., expert.....	53 55
Koenig, M. C., expert.....	4 12
Kinne, W. S., expert.....	25 08
Lautz, G. H., computer.....	41 13
Moore, R. S., clerk.....	900 00
McCormick, F. T., stenographer, sal. and exp.....	1,646 85
Moritz, B. D., stenographer.....	450 00
Pott, A. W., clerk.....	1,200 00
Rightor, C. E., clerk.....	14 02
Reilley, E., clerk.....	20 00
Robinson, Inez, clerk.....	30 00
Stoelting, R. E., computer, sal. and exp.....	506 56
Schram, P. H., clerk, sal. and exp.....	1,572 18
Schreiber, C. E., statistician.....	1,710 00
Shanks, M. E., stenographer.....	339 68
Woods, C. R., computer.....	90 70
Woy, F. P., special investigator.....	67 50
Wright, Dorathea, copyist.....	60 52
Engineers, Inspectors and Assistants:	
Bennett, W. B.....	1,124 03
Burritt, C. G.....	160 44
Boone, L. F.....	21 88
Bidwell, J. N.....	275 80
De Boos, F. A.....	486 40
Feustel, R. M.....	548 86
Freeman, W. J.....	85 45
Gross, G. L.....	714 01
Harris, R. W.....	923 02
Harrop, J. L.....	585 04
Hatch, S. R.....	22 58
Hanson, F. H.....	157 53
Hovey, M. H.....	1,207 20
Jerrard, L. P.....	725 16
Johns, E. F.....	53 52
Kehr, F. C.....	256 16
Kringel, A. E.....	36 25
Luedke, A. L.....	29 84
Miller, W. E.....	297 05
Mack, J. G. D.....	331 21
McNaughton, G. C.....	15 81
Natwick, F. J.....	2 42
Pence, W. D.....	1,208 21
Sloan, W. F.....	34 40
Strait, E. N.....	116 27
Thorkelson, H. J.....	210 88
Vosskuehler, J. H.....	259 00

General Fund Disbursements, 1910.

Abraham, F. A. C., fees.....	7 10
American Ass'n of Law Libraries, subscription.....	10 00
Bristol Co., supplies.....	6 44
Brown, E. G., fees.....	21 02
Citator Publishing Co., subscription.....	3 00
Davis, R. W., fees.....	10 86
Darling, Aaron, fees.....	10 86
Dietzgen, Eugene, Co., supplies.....	17 48
Edens, H. N., fees.....	13 66
Fairbanks, Morse & Co., supplies.....	79 50
General Electric Co., supplies.....	3 43
Goodwin & McDermott, services.....	122 00
Hoit, M. M., services.....	28 10
Hansche, J. W., fees.....	10 70
Hoffman, John, fees.....	10 70
Jarvis, C. M., supplies.....	4 50
Keefe, J. H., fees.....	11 00
Lichter, John, fees.....	10 70
Lamb, Joseph, fees.....	7 18
Moseley, J. E., supplies.....	4 25
Meyer, G. F., fees.....	38 94
Mingle, Earl, fees.....	10 86
Mondeau, L. A., fees.....	23 60
Moody Manual Co., book.....	10 00
Manz Engraving Co., cuts.....	25 60
Nutting, H. G. D., fees.....	5 64
Nichols, W. H., fees.....	23 28
O'Brien, John, fees.....	11 00
Prichard, J. G., fees.....	18 62
Parsons Printing & Stationery Co., supplies.....	7 20
Pease, C. F. & Co., charts.....	2 41
Prisk, W. H., fees.....	3 90
Ripley, M. W., services.....	7 80
Ridgway, I. A., photographs.....	4 50
Smith, Clyde, fees.....	10 86
Streissguth-Petran Engraving Co., cuts.....	9 91
Traffic Service Co., subscription.....	10 00
Winter, W. H., fees.....	14 04
Wisconsin Telephone Co., service.....	2 50
Williams, Brown & Earl, apparatus.....	137 50
Werts, M. E., services.....	15 00
American Express Co., expressage.....	598 06
Wells, Fargo & Co., expressage.....	251 44
Madison Postoffice, box rent.....	12 00
Democrat Printing Co., printing.....	4,953 55
Western Union Telegraph Co., messages.....	80 63
Postal Telegraph Cable Co., messages.....	2 06
Wisconsin Telephone Co., messages.....	167 45
Public Utilities, Chapter 499, Laws 1907:	
Burgess, C. F., expert.....	1,515 89
Burritt, C. G., computer.....	186 49
Brötkreutz, I. M., stenographer.....	795 00
Blanchard, G. W., clerk.....	444 78
Bates, F. E., expert.....	13 20

General Fund Disbursements, 1910.

Browning, E. E., services.....	52 85
Boone, L. F., assistant.....	10 33
Bristol Co., supplies.....	45 39
Cadby, J. N., inspector.....	1,734 67
Clark, E. E., stenographer.....	705 00
Coleman, Percy, messenger.....	76 68
De Boos, F. A., inspector.....	442 39
Dietzgen, Eugene, Co., supplies.....	20 79
Freeman, W. J., inspector.....	1,233 44
Feustel, R. M., inspector.....	687 67
Friedland, H. M., clerk.....	166 70
Gruhl, E. F., clerk.....	1,634 05
Glover, L. E., stenographer.....	10 00
Gross, G. L., inspector.....	52 32
Gamm, W. J., stop watch.....	16 00
General Electric Co., supplies.....	165 77
Harris, R. W., inspector.....	368 77
Huddle, W. J., inspector.....	1,977 08
Hatch, S. R., inspector.....	1,330 16
Hanson, F. H., inspector.....	1,021 94
Hagenah, W. J., expert.....	2,324 62
Harrop, J. L., inspector.....	29 03
Hauk, Fred, services.....	12 60
Hohensee, J. F., fees.....	8 66
Johns, E. F., inspector.....	845 92
Jerrard, L. P., inspector.....	40 16
Kehr, F. C., inspector.....	681 19
Kowalke, Otto, inspector.....	389 50
Kerr, W. D., special agent.....	200 00
Kastler, E. S., expert.....	10 80
Lathrop, L. H., inspector.....	1,672 58
Luedae, A. L., assistant.....	14 52
Miller, W. E., engineer.....	1,680 07
Mack, J. G. D., inspector.....	959 76
Moss, L. M., inspector.....	1,574 29
McNaughton, G. C., inspector.....	1,339 19
McDonald, J. J., services.....	56 35
Miller, Z. E., services.....	42 00
Manz Engineering Co., cuts.....	24 10
Mullon, N. N., stenographer.....	60 00
Newton, F. A., expert.....	1,313 43
Natwick, F. J., assistant.....	1,238 32
National Meter Co., testing.....	9 50
Naffz, Carl, clerk.....	23 83
Pence, W. D., engineer.....	130 58
Rightor, C. E., clerk.....	626 53
Roberts, J. A., clerk.....	267 53
Roemer, J. H., expenses.....	13 39
Sloan, W. F., inspector.....	1,448 75
Strait, E. N., inspector.....	1,423 61
Sasman, E. F., clerk.....	610 00
Smethurst, Joseph, clerk.....	1,200 00
Schmidley, W. R., assistant.....	1,488 95
Schuckhart, E. M., stenographer.....	243 55
Shaffner, M. A., expert.....	877 42

General Fund Disbursements, 1910.

Spohn, W. H., services.....	48 30
Schram, P. H., clerk.....	51 76
Schubert, J. C., photographs.....	14 20
Sargent, E. H. & Co., supplies.....	10 32
Thorkelson, H. J., inspector.....	342 45
Thickens, J. H., inspector.....	900 61
Timm, Walter, clerk.....	581 83
Vosskuehler, J. H., inspector.....	72 38
Woy, F. P., special investigator.....	256 49
Wisconsin Telephone Co., messages.....	79 10
Woods, C. R., computer.....	6 00
Ward, L. E., inspector.....	8 00
Westinghouse Electric & Mfg. Co., supplies.....	515 87
Winterbotham, J. M., expenses.....	3 50
Ward, Leonard, Electric Co., supplies.....	3 93
Wisconsin Traction, Light, Heat & Power Co., maps..	9 00
Williams, Brown & Earle, apparatus.....	137 50
	\$95,306 66

TAX COMMISSION.

Gilson, N. S., commissioner, sal. and exp.....	\$5,041 70
Curtis, George, Jr., commissioner, sal. and exp.....	5,075 08
Haugen, N. P., commissioner, sal. and exp.....	5,131 29
Francis, G. H., secretary.....	2,000 00
Brabant, E. J., clerk.....	1,200 00
Barnes, E. M., stenographer.....	1,200 00
Burritt, C. G., computer, sal. and exp.....	156 58
Curtis, N. P., computer, sal. and exp.....	241 28
Coleman, Percy, messenger.....	151 66
Dwinnell, Ida, stenographer.....	840 00
Dillman, Elsie, stenographer.....	725 00
Evans, A. W., index clerk.....	1,100 00
Friedland, H. M., clerk.....	216 66
Gallagher, J. T., stenographer.....	1,440 00
Gates, H. B., computer, sal. and exp.....	25 81
Higbee, Hazel, stenographer.....	199 50
Hitchcock, M. P., clerk.....	324 00
Johnson, H. G., computer, sal. and exp.....	254 05
Koenig, M. C., expert.....	4 13
Kastler, E. L., expert.....	9 00
Luft, Katherine, stenographer.....	540 00
Lee, L. M., clerk.....	134 07
Loehrer, Sally, services.....	15 81
Moritz, B. D., stenographer.....	450 00
Machlis, Helen, clerk.....	51 61
McNown, W. F., services.....	16 60
Reilley, E., clerk.....	20 00
Stoelting, R. E., computer, sal. and exp.....	469 92
Shanks, M. E., stenographer.....	339 68
Secrist, Horace, expert.....	207 29
Trainor, Kate, clerk.....	381 66
Treleven, J. E., expert.....	357 34
Woods, C. R., computer, sal. and exp.....	90 00

General Fund Disbursements, 1910.

American Express Co., expressage.....	158 29
Brown, B. F., book.....	2 50
Democrat Printing Co., printing.....	1,708 54
Democrat Printing Co., supplies.....	6 50
Dana, W. B. & Co., books.....	11 50
Dow, Jones & Co., book.....	12 00
Dietzgen, Eugene & Co., supplies.....	5 92
Electric Railway Journal, subscription.....	6 25
Fairbanks, Morse & Co., supplies.....	79 50
Hathoway, A. C., advertising.....	2 60
Harden News Co., subscription.....	3 30
Knell Publishing Co., map.....	10 00
Moody's Magazine, subscription.....	12 50
Madison Postoffice, postage.....	428 94
Milwaukee Free Press Co., subscription.....	5 00
Oconomowoc Enterprise, advertising.....	2 40
Orvis, W. H., annotations.....	3 00
Poor's Railway Manual Co., subscription.....	25 00
Postal Telegraph Cable Co., messages.....	65
Pease, C. F. Co., charts.....	2 41
Quarterly Journal of Economics, subscription.....	3 00
Railway Equipment & Publishing Co., subscription.....	12 50
Ridgway, I. A., photographs.....	4 56
Sentinel Company, subscription.....	5 00
Schneider, G. A., subscription.....	16 50
University of Chicago Press, books.....	2 70
Western Union Telegraph Co., messages.....	7 30
Wells, Fargo & Co., expressage.....	85 67
West Publishing Co., subscription.....	22 00
Wisconsin Telephone Co., messages.....	18 30
Special Agents and Assistants:	
Bennett, W. B.....	1,020 04
Boone, L. F.....	21 88
Crocker, F. A.....	1,892 54
Cowles, H. V.....	1,453 94
Campbell, George.....	18 33
DeBoos, F. A.....	332 21
Fuestel, R. M.....	295 43
Freeman, W. J.....	61 87
Gross, G. L.....	725 56
Gross, C. P.....	5 40
Grover, F. B.....	27 50
Harris, R. W.....	400 89
Harrop, J. L.....	581 51
Hatch, S. R.....	22 58
Hanson, F. H.....	56 54
Heilman, R. A.....	18 33
Hatch, R. L.....	23 33
James, A. E.....	1,999 72
Jerrard, L. P.....	725 15
Johns, E. F.....	70 48
Karges, R. A.....	52 25
Kehr, F. C.....	126 80
Kerschensteiner, M. J.....	23 33

General Fund Disbursements, 1910.

Luedke, A. L.	29 84
Miller, W. E.	245 16
Mack, J. G. D.	309 80
McDonald, J. J.	18 33
Nolan, H. T.	1,603 35
Natwick, F. J.	2 42
O'Malley, R. C.	18 33
Pence, W. D.	1,050 64
Patterson, M. L.	265 55
Reynolds, P. N.	1,323 74
Sloan, W. F.	34 39
Strat, E. N.	116 28
Spohn, W. H.	96 85
Thorkelson, H. J.	306 60
Thurston, H. K.	241 43
Thayer, O. B.	67 30
Vosskuehler, J. H.	259 00
	\$47,012 61

LAND COMMISSIONERS' DEPARTMENT

Bennett, W. H., chief clerk,	\$1,200 00
Bennett, W. H., assistant chief clerk	400 00
Lampert, Matt., general clerk, sal. and exp.	1,404 26
Underhill, Myrtle, clerk and stenographer	360 00
Dahl, A. H., expenses	4 26
Beedle, G. E., expenses	3 50
Democrat Printing Co., printing	19 94
Madison Postoffice, postage	112 00
American Express Co., expressage	59
Wells, Fargo & Co., expressage	60
Wisconsin Telephone Co., messages	16 30
Shelp, T. H., services	32 84
Ainsworth, Fred, recording	50
Jacobs, Peter, services	170 62
Johnson, F. M., services	3 00
Johnson, H. A., services	23 32
Brereton, Lawson, services	2 00
Goddard, E. J., services	2 00
Steele, J. E., services	2 00
Dane County Abstract Co., abstract	6 75
Rogers, F. W., appraisal	5 06
Adams County Press, advertising	14 10
Oconto County Register, advertising	4 70
Milwaukee Journal, advertising	20 36
Milwaukee Free Press, advertising	11 75
Telegram Publishing Co., advertising	9 40
Burnett County Sentinel, advertising	9 40
Oconto Enquirer, advertising	11 75
Phillips Bee, advertising	9 40
Hudson Star Observer, advertising	11 75
Wisconsin State Register, advertising	9 40
Stevens Point Journal, advertising	9 40
State Journal Printing Co., advertising	14 10

General Fund Disbursements, 1910.

Clintonville Tribune, advertising.....	4 70
Hoard, W. D. & Co., advertising.....	7 05
Taylor County Star News, advertising.....	4 70
Evening Telegram Co., advertising.....	7 05
Balsam Lake Ledger, advertising.....	7 65
Antigo Republican, advertising.....	7 05
Burnett County Journal, advertising.....	7 05
St. Paul Dispatch, advertising.....	8 70
Florence Mining News, advertising.....	7 05
Ladysmith News Budget, advertising.....	7 05
Perry, F. O., advertising.....	4 70
	\$3,977 14

BANKING DEPARTMENT

Bergh, M. C., commissioner, sal. and exp.....	\$4,282 81
Richards, W. H., deputy commissioner, sal. and exp.....	3,020 97
Hagan, M. C., examiner, sal. and exp.....	2,264 22
Herreid, Thomas, examiner, sal. and exp.....	2,526 42
Brown, C. L., examiner, sal. and exp.....	2,647 82
Emerson, A. R., examiner, sal. and exp.....	2,559 00
Pond, A. C., examiner, sal. and exp.....	300 00
Pond, A. C., chief clerk.....	1,250 60
Ellis, R. B., chief clerk.....	187 50
Davidson, I. J., clerk and stenographer.....	1,200 00
American Express Co., expressage.....	7 36
Wells, Fargo & Co., expressage.....	16
Madison Postoffice, postage.....	1,016 80
Democrat Printing Co., printing.....	2,051 15
Western Union Telegraph Co., messages.....	7 83
Wisconsin Telephone Co., messages.....	44 95
	\$23,366 99

BUREAU OF LABOR STATISTICS.

Beck, J. D., commissioner, sal. and exp.....	3,465 09
Lorenz, M. O., deputy commissioner, sal. and exp.....	368 32
Price, W. H., deputy commissioner, sal. and exp.....	1,368 69
Pietzsch, W. O., chief clerk.....	1,460 00
Curtin, J. H., clerk.....	550 00
Davidson, Hannah, stenographer.....	840 00
Beck, Rena, clerk.....	840 00
Vallier, J. E., factory inspector, sal. and exp.....	1,664 07
Bloom, J. R., asst. factory inspector, sal. and exp.....	1,403 85
Evans, D. D., asst. factory inspector, sal. and exp.....	1,633 81
Kaems, A. L., asst. factory inspector, sal. and exp.....	1,553 93
Lehnhoff, August, asst. factory inspector, sal. and exp.....	1,656 61
Lockney, I. L., asst. factory inspector, sal. and exp.....	1,716 22
Norris, J. A., asst. factory inspector, sal. and exp.....	1,433 81
Peterson, H. P., asst. factory inspector, sal. and exp.....	1,815 77
Porter, C. S., asst. factory inspector, sal. and exp.....	1,698 87
Straub, William, asst. factory inspector, sal. and exp.....	1,558 62
Walby, T. A., asst. factory inspector, sal. and exp.....	1,890 05

General Fund Disbursements, 1910.

Kremer, C. J., bakery inspector, sal. and exp.	1,549 16
Perdue, R. M., asst. factory inspector, sal. and exp.	1,389 81
Barrett, L. A., extra clerk.	701 57
Beck, A. H., laborer.	330 00
Fenton, Ida, extra clerk.	140 00
Bahr, W. A., supt. Milwaukee free employment office, sal. and exp.	1,247 79
Penn, G. F., supt. Superior free employment office.	1,123 33
O'Carroll, William, supt. Superior free employment office	76 67
McMullen, T. A., supt. La Crosse free employment office. .	1,200 00
Schreiber, Henry, supt. Oshkosh free employment office	1,200 00
Vogt, Leon, stencographer and clerk.	900 00
Martin, Anna, care of office.	130 00
Blinkenstine, S. E., rent.	720 00
College Book Store, books.	2 00
Stechert, G. E., & Co., books.	6 39
Democrat Printing Co., printing.	2,996 97
American Express Co., expressage.	201 96
Wells, Fargo & Co., expressage.	186 96
Madison Postoffice, postage.	748 72
Western Union Telegraph Co., messages.	2 25
Postal Telegraph Co., messages.	46
Wisconsin Telephone Co., messages.	146 25
Thompson, M. L., clerk.	58 00
Malek, Clementine, clerk.	70 00
Gilligan, Anna, clerk.	82 00
Ballard, S. E., clerk.	82 00
Dempsey, Jeanette, clerk.	78 00
Rogers, E. C., services.	51 00
Gandynski, W. M., services.	164 00
Stewart, Marie, services.	94 00
Streissguth-Petran Eng. Co., cuts.	7 75
Hugson, Alice, services.	82 00
Townsend, Q. G., services.	100 00
C. M. & St. P. Ry. Co., freight.	221 24
C. & N. W. Ry. Co., freight.	386 35
Ill. Cent. Ry. Co., freight.	4 22
Swett, Maud, extra clerk.	135 00
Hollister, L. J., extra clerk.	135 00
Rogers, W. C., extra clerk.	135 00
Fenton, Ida, extra clerk.	210 00
Johnson, W. L. A., services.	11 25
Mahaney, C. J., drayage.	33 00
System Co., subscription.	2 00
Smith, L. C. & Bro., Typewriter Co., supplies.	61 00
Ehiman Mfg. Co., supplies.	178 75
Gallagher, W. R., drayage.	3 50
Gyte, G. T., services.	12 00
Burrowbridge, William, drayage.	2 00
Scribner's, Charles, Sons, books.	13 50
Thomas, W. M., drayage.	50
American Association for Labor Legislation, bulletins. .	7 00
Oshkosh Northwestern, advertising.	3 00
Cantwell Printing Co., maps.	26 00

\$44,235 06

General Fund Disbursements, 1910.

BLUE-BOOK.

Brinkhoff, C. G., services.....	45 00
Curtiss, F. W., photos.....	10 05
Cantwell Printing Co., maps.....	690 00
Democrat Printing Co., printing.....	20,195 06
Beck, J. F., extra clerk.....	150 00
Curkendall, E. E., services.....	20 00
	<hr/>
	\$21,110 11

DAIRY AND FOOD COMMISSIONER.

Emery, J. Q., commissioner, sal. and exp.....	2,655 64
Baer, U. S. 1st asst. commissioner, sal. and exp.....	2,658 35
Larson, H. C. 2d asst. commissioner, sal. and exp.....	2,126 30
Kundert, A. E., chemist, sal. and exp.....	1,390 11
Fischer, Richard, chemist, sal. and exp.....	547 25
Fisher, Richard, asst. chemist.....	450 00
Downing, F. P., asst. chemist, sal. and exp.....	1,207 99
Kundert, A. E., asst. chemist, sal. and exp.....	405 02
Brannon, W. A., asst. chemist, sal. and exp.....	825 94
Klueter, Harry, asst. chemist, sal. and exp.....	1,540 39
Buzzell, F. M., chief food inspector, sal. and exp.....	1,818 55
Carswell, F. E., cheese factory inspector, sal. and exp..	1,969 07
Aderhold, E. L., cheese factory inspector, sal. and exp..	2,073 16
Cannon, J. D., cheese factory inspector, sal. and exp.....	1,922 39
Marty, Fred, cheese factory inspector, sal. and exp.....	1,917 30
Larson, P. A., creamery inspector, sal. and exp.....	2,036 47
Van Duser, James, creamery inspector, sal. and exp....	1,960 28
Dufner, S. J., creamery inspector, sal. and exp.....	1,971 76
Voight, W. A., creamery inspector, sal. and exp.....	2,049 69
Southard, R. B., creamery inspector, sal. and exp.....	2,193 45
Linzmeyer, J. B., inspector, sal. and exp.....	1,690 89
Scott, W. F., inspector, sal. and exp.....	1,421 51
Guse, P. W., inspector, sal. and exp.....	1,877 90
Norton, F. Q., secretary.....	1,200 00
Thomas, E. D., stenographer.....	600 00
Schlosser, Ormel, stenographer.....	300 00
Olin, J. M., special counsel.....	1,291 87
American Express Co., expressage.....	38 12
Wells, Fargo & Co., expressage.....	18 54
Madison Postoffice, postage.....	1,005 83
Democrat Printing Co., printing.....	1,766 53
Western Union Telegraph Co., messages.....	8 24
Wisconsin Telegraph Co., messages.....	62 65
C. M. & St. P. Ry. Co., freight.....	11 28
C. & N. W. Ry. Co., freight.....	5 55
Jarvis, C. W., drayage.....	9 00
Sargent, E. H. & Co., supplies.....	40 26
Menges Pharmacies, supplies.....	46 18
Hinrichs Dry Goods Co., supplies.....	15 89
Conklin & Sons, ice.....	23 05
Eimer & Amend, supplies.....	254 95
Schwaab Stamp & Seal Co., supplies.....	2 09

General Fund Disbursements, 1910.

Nafis, L. F., supplies.....	18 00
Bishop, J. & Co., supplies.....	216 55
Baker, J. T. Chemical Co., supplies.....	4 75
Creamery Package Mfg. Co., supplies.....	58 00
Moseley, J. E., supplies.....	42 25
Wolff, Kubly & Hirsig, supplies.....	3 40
Cornish, Curtis & Greene Mfg. Co., supplies.....	3 00
Wisconsin Dairy Supply Co., supplies.....	2 50
Thomas, A. H. & Co., supplies.....	137 50
Streissguth-Petran Engraving Co., cuts.....	11 87
State Insurance Fund, premiums.....	6 62
	\$45,913 88

SUPREME COURT.

Winslow, J. B., chief justice.....	\$6,000 00
Barnes, John, justice.....	6,000 00
Dodge, J. E., justice.....	6,000 00
Marshal, R. D., justice.....	6,000 00
Kerwin, J. C., justice.....	6,000 00
Siebecker, R. G., justice.....	6,000 00
Timlin, W. H., justice.....	6,000 00
Kellogg, Clarence, clerk, fees.....	240 00
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., asst. reporter.....	2,000 00
Beyler, C. H., court crier, fees and sal.....	958 00
Coleman, Thomas, janitor.....	70 00
McCoy, J. B., janitor.....	825 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
Kershaw, Kate, stenographer.....	1,200 00
Usher, J. E., stenographer.....	1,200 00
Winslow, Clorinda, stenographer.....	1,200 00
Lamb, C. F., services.....	1,034 00
Pickering, H. G., services.....	414 00
Ryan, William, services.....	210 00
Gilmore, E. A., services.....	168 00
Rusk, L. J., services.....	52 50
Mitchell, Morris, services.....	73 50
Griffin, J. A., services.....	96 00
Simmons, J. B., services.....	36 00
Madison Postoffice, postage.....	423 52
Democrat Printing Co., printing.....	424 79
Western Union Telegraph Co., messages.....	12 00
	\$61,437 31

STATE LIBRARY.

Glasier, G. G., librarian.....	\$2,500 00
Orvis, W. H., asst. librarian.....	1,800 00
Van Wagenen, J. H., janitor.....	560 00
Van Wagenen, J. H., estate of, salary.....	35 00

General Fund Disbursements, 1910.

Imhoff, Harriet, indexer.....	1,020 00
Langdon, Vera, stenographer.....	450 00
Premer, P. J., janitor.....	303 33
American Express Co., expressage.....	76 02
Wells. Fargo & Co., expressage.....	63 07
Madison Postoffice, postage.....	43 50
Democrat Printing Co., printing.....	244 42
Wisconsin Telephone Co., messages.....	1 09
Western Union Telegraph Co., messages.....	1 09
C. M. & St. P. Ry. Co., freight.....	1 20
Jarvis, C. W., drayage.....	3 25
Callahan & Co., books.....	2,388 86
Orwis, W. H., books.....	22 00
Darvill, F. T., books.....	5 00
Stevens & Haynes, books.....	5 58
	\$9,523 41

CIRCUIT COURTS.

Judges:

Belden, E. B., 1st circuit.....	\$5,000 00
Halsey, L. W., 2d circuit.....	5,000 00
Williams, O. T., 2d circuit.....	4,700 00
Tarrant, W. D., 2d circuit.....	5,000 00
Ludwig, J. C., 2d circuit.....	5,000 00
Turner, W. J., 2d circuit.....	5,000 00
Eschweiler, F. C., 2d circuit.....	833 33
Burnell, G. W., 3d circuit.....	5,000 00
Kirwan, Michael, 4th circuit.....	6,600 00
Clementson, George, 5th circuit.....	5,000 00
Higbee, E. C., 6th circuit.....	5,000 00
Webb, C. M., 7th circuit.....	5,000 00
Helms, E. W., 8th circuit.....	5,000 00
Stevens, E. R., 9th circuit.....	5,000 00
Goodland, John, 10th circuit.....	4,700 00
Vinje, A. J., 11th circuit.....	5,000 00
Grimm, George, 12th circuit.....	5,000 00
Lueck, M. L., 13th circuit.....	5,000 00
Hastings, S. D., 14th circuit.....	5,000 00
Parish, J. K., 15th circuit.....	5,000 00
Reid, A. H., 16th circuit.....	5,000 00
O'Neil, James, 17th circuit.....	4,700 00
Fowler, C. A., 18th circuit.....	4,400 00
Wickham, James, 19th circuit.....	2,500 00

Reporters:

Welch, C. H., 1st circuit.....	2,400 00
Burke, Richard, 2nd circuit.....	2,400 00
Porter, C. G., 2nd circuit.....	2,400 00
Buckley, W. J., 2nd circuit.....	2,400 00
Godwin, H. D., 2nd circuit.....	2,200 00
Carney, J. M., 2nd circuit.....	2,400 00
McDermott, H. C., 2nd circuit.....	200 00
Kimball, W. C., 3rd circuit.....	2,400 00
Bush, H. A., 4th circuit.....	2,400 00

General Fund Disbursements, 1910.

Morse, E. J., 5th circuit.....	2,400 00
Harrison, Alfred, 6th circuit.....	2,200 00
Morse, R. W., 7th circuit.....	2,200 00
Cross, C. A., 8th circuit.....	2,400 00
Smith, E. H., 9th circuit.....	2,200 00
Kreiss, W. H., 10th circuit.....	2,400 00
Hile, J. R., 11th circuit.....	2,200 00
Grant, F. C., 12th circuit.....	2,400 00
Sawyer, J. H., 13th circuit.....	2,400 00
Parkes, J. T., 14th circuit.....	2,200 00
Neander, V. T., 15th circuit.....	2,800 00
Hart, George, 16th circuit.....	1,600 00
Evers, W. A., 16th circuit.....	600 00
Calway, F. D., 17th circuit.....	2,400 00
Park, E. S., 18th circuit.....	2,200 00
Shoemaker, A. H., 19th circuit.....	980 65

\$166,213 98

REVISOR OF STATUTES.

Nash, L. J., revisor.....	\$2,083 00
Belitz, A. F., assistant revisor.....	1,042 00
Schuckart, E. M., stenographer.....	232 50
Farness, Marie, clerk.....	140 00
O'Keefe, Anna, clerk.....	145 00
Orvis, M. B., clerk.....	113 33
Shiels, L. M., clerk.....	113 33
Hollatz, Laurretta, clerk.....	105 00
Eastman, Florence, clerk.....	70 00
Perry, Arline, clerk.....	81 67
Robinson, Inez, clerk.....	70 00
Rimsnider, Florence, clerk.....	70 00
Perry, Hallie, clerk.....	70 60
Salsman, Lydia, clerk.....	70 00
Butler, L. A., clerk.....	70 00
Wisconsin Telephone Co., messages.....	3 95

\$4,479 78

CIVIL SERVICE COMMISSION.

Buell, C. E., commissioner, sal. and exp.....	\$926 51
Cunningham, T. J., commissioner, sal. and exp.....	1,567 21
Gaffron, Otto, commissioner, sal. and exp.....	1,133 62
Doty, F. E., secretary, sal. and exp.....	2,902 81
Fawcett, F. L., chief clerk, sal. and exp.....	2,007 86
Knight, H. S., examiner, sal. and exp.....	1,803 71
Greig, C. B., stenographer.....	807 00
Carroll, E. M., clerk.....	628 40
Harrison, Edna, clerk.....	119 50
Foran, Margaret, clerk.....	64 60
McKee, Mary, clerk.....	34 00
Mullen, Mrs. N., clerk.....	20 00
Carter, Theda, clerk.....	170 00
Curran, G., clerk.....	9 00

General Fund Disbursements, 1910.

Perry, Halie, clerk.....	12 50
Perry, Arline, clerk.....	9 50
Seefeldt, Esther, clerk.....	35 00
Sundry persons, local examiners.....	1,158 00
Pond, L. T., services.....	1 88
Klein, Selma, services.....	6 00
Breitkreutz, I. M., services.....	7 50
Metz, Joseph, services.....	7 18
Daumling, W. C., services.....	40 40
Hulburt, Mrs. L. W., services.....	81 25
McCormick, F. T., services.....	9 00
Democrat Printing Co., printing.....	496 58
Democrat Printing Co., advertising.....	9 29
State Journal Printing Co., advertising.....	13 03
Leader Publishing Co., advertising.....	25
Eau Claire Telegram, advertising.....	1 15
Oshkosa Northwestern, advertising.....	5 45
Milwaukee Sentinel, advertising.....	6 92
La Crosse Press Co., advertising.....	1 00
La Crosse Chronicle, advertising.....	2 55
Milwaukee Free Press, advertising.....	8 32
Janesville Gazette, advertising.....	48
Germania Herold Association, advertising.....	4 10
Dispatch Publishing Co., advertising.....	55
Times Printing Co., advertising.....	1 00
Journal Company, advertising.....	4 34
Evening Telegram Co., advertising.....	2 85
News Publishing Co., advertising.....	5 55
Waukesha Freeman, advertising.....	30
Record Herald Co., advertising.....	1 66
Madison Postoffice, box rent.....	12 00
American Express Co., expressage.....	91 67
Wells Fargo & Co., expressage.....	21 46
Western Union Telegraph Co., messages.....	71 21
Postal Telegraph-Cable Co., messages.....	55
Wisconsin Telephone Co., messages.....	147 30
Palmer, T. S., expenses.....	62 91
Wagner, George, expenses.....	16 62
Civil Service News, subscription.....	1 00
Good Government, subscription.....	1 00
Krehl & Son, supplies.....	2 00
Cantwell Printing Co., supplies.....	1 75
Brown, H. H., supplies.....	2 00
National Association of Audubon Society, colored plates.....	5 40
	\$14,564 07

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	\$3,796 85
Hutchcroft, L. W., chief clerk, sal. and exp.....	2,025 00
Hayes, E. S., member, per diem and exp.....	12 30
Whyte, W. F., member, per diem and exp.....	60 75
Sutherland, Q. O., member, per diem and exp.....	100 13
Spencer, L. E., member, per diem and exp.....	90 12
Sutherland, C. H., member, per diem and exp.....	24 29

General Fund Disbursements, 1910.

Walter, A. A., clerk.....	780 00
Wolf, May, clerk.....	660 00
Anderson, Alma, clerk.....	600 00
Pfister, Edna, clerk.....	600 00
Warner, Winnie, clerk.....	540 00
Webster, Leona, clerk.....	512 32
Stephani, Florence, copying.....	271 53
Minch, Catherine, copying.....	70 00
Binnewies, Josephine, copying.....	430 00
Coleman, M. K., copying.....	140 76
Grey, Blanche, copying.....	48 40
Fehlandt, Elsie, copying.....	430 00
Lotis, Genevieve, copying.....	430 00
Bennett, Jessie, copying.....	390 00
Gaebele, Elsie, copying.....	416 60
Foran, Margaret, copying.....	170 78
Vick, Lydia, copying.....	360 00
Wissler, Elizabeth, copying.....	216 94
Bresee, Emily, copying.....	80 00
Moore, Cora, copying.....	240 00
Wald, Anna, copying.....	223 10
Bracken, H. M., dues.....	15 00
Western Union Telegraph Co., messages.....	46 06
Postal Telegraph-Cable Co., messages.....	6 54
Wisconsin Telephone Co., messages.....	26 10
Madison Postoffice, postage.....	1,647 00
Democrat Printing Co., printing.....	3,070 19
Wells Fargo & Co., expressage.....	167 12
American Express Co., expressage.....	97 42
Capital City Paper Co., supplies.....	55 39
Parsons Printing & Stationery Co., supplies.....	58 77
Bracken, H. M., sec., dues.....	15 00
Appleton, D. & Co., books.....	6 00
Moseley, J. E., supplies.....	138 66
Sentinel Bindery, book.....	12 50
Bible, G. E., drayage.....	27 58
Lippincott, J. B., Co., books.....	7 00
Democrat Printing Co., papers.....	6 00
Oxford University Press, book.....	2 00
Remington Ziegler Press, reprints.....	6 00
State Journal Printing Co., publishing rules.....	8 80
Ginn & Co., book.....	1 13
Milwaukee Dustless Brush Co., supplies.....	2 50
Committee on National Health, dues.....	20 00
Small & Stevens, repairs.....	3 75
American Journal of Public Hygiene, subscription.....	10 50
Journal of the Outdoor Life, subscription.....	2 00
Underwood, T. W., Co., duplicator.....	31 50
Survey, The, subscription.....	2 00
Frederickson, A. D., & J. V., filing case.....	14 50
Tabulating Machine Co., cards.....	14 00
American Medical Association, subscription.....	5 00
American Statistical Association, subscription.....	4 00
Meyer News Service Co., clippings.....	24 00

 \$19,273 88

General Fund Disbursements, 1910.

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Clark, D. B., veterinarian, sal. and exp.....	\$3,779 89
Wolcott, W. A., assistant veterinarian, sal. and exp.....	3,180 18
Lothe, Herbert, secretary.....	771 00
True, J. M., secretary.....	75 95
Pennewell, H. Z., stenographer.....	560 33
Fisher, G. U., per diem and exp.....	753 46
McKerrow, George, per diem and exp.....	28 04
Wylie, George, per diem and exp.....	250 51
Ravenal, M. P., per diem and exp.....	136 22

Assisting:

Norton, V. P.....	5 00
Rader, E. B.....	55 00
Evans, C. E.....	5 00
Wrigglesworth, G. B.....	270 01
Little, G. D.....	20 00
Rock, J. F.....	15 00
Wright, A. L.....	10 00
Crane, C. M.....	5 30
West, J. P.....	395 87
Forge, L. A.....	222 57
Pattison, H. D.....	133 72
Boesewetter, Edward.....	14 00
Dedman, C. A.....	44 04
Roberts, David.....	6 00
Murphy, D. E.....	15 50
Bleecker, L. H.....	5 00
Noble, G. W.....	14 54
Wright, L. M.....	5 00
Glasgow, J. R.....	5 00
Brown, H. S., photographs.....	12 00
Frederickson, A. D., & J. V., blocks.....	87 50
Underwood Typewriter Co., machine.....	33 03
Fryette, Evangeline, services.....	1 00
U. S. Live Stock Sanitary Board, dues.....	11 75
Dana, C. H., tags.....	505 00
Schwaab Stamp & Seal Co., tags.....	31 00
Moseley, J. E., supplies.....	2 00
Stangl, H. J., supplies.....	5 50
Clark, D. B., dues.....	10 00
American Express Co., expressage.....	28 27
Wells Fargo & Co., expressage.....	34 48
Democrat Printing Co., printing.....	370 80
Madison Postoffice, box rent.....	6 00
Western Union Telegraph Co., messages.....	9 03
Postal Telegraph-Cable Co., messages.....	1 73
Wisconsin Telephone Co., messages.....	139 65

 \$12,070 87

General Fund Disbursements, 1910.

Diseased Animals Slaughtered:		Brabender, Hubbard...	348 74
Anderson, Simon.....	\$28 89	Barber, Paul.....	133 64
Anderson, Chas.....	32 22	Boynnton, E. A.....	56 25
Adler, Geo.....	53 33	Bryant, Frank.....	51 66
Ayer, E. E.....	147 91	Brancel, F. C.....	39 33
Allis, F. W.....	446 57	Bratnie, Alfred.....	351 28
Accola, Casper.....	36 24	Borchardt, Jacob.....	44 00
Alderson, James.....	64 98	Busse, Chas.....	37 50
Anderson, Albert.....	37 24	Buckstaff, G. A.....	528 50
Apple, M. J.....	24 99	Batien, Henry.....	38 75
Ager, Fred.....	33 75	Berning, Frank.....	146 24
Altpeter, Ed.....	93 00	Breitenbach, Jacob....	113 75
Anung, Fred.....	110 75	Bahr, August.....	41 25
Accola, V. J.....	59 99	Boyam, T. R.....	45 66
Asleson, Albert.....	46 66	Boelter, L. J.....	90 91
Asleson, Jacob.....	27 49	Brink, Anton.....	45 16
Anderson, Andrew....	31 75	Burkart, Jos.....	13 67
Amundson, Edwin....	34 33	Brockhaus, Wm.....	121 24
Andess, A. H.....	218 25	Brock, Will.....	33 33
Ausman, J. F.....	46 66	Brady, W.....	27 50
Anthous, Lewis.....	31 67	Buskager, Louis.....	37 50
Asbjamson, John.....	51 66	Bassingham, W. J....	147 58
Alsmeyer, C. H.....	341 71	Braman, Mrs. C.....	149 58
Accola, Mrs. J. M....	103 75	Barrow, Harvey.....	44 00
Acker, Frank.....	115 50	Bartels, Fred.....	44 00
Attridge, Robert.....	49 67	Brady, James.....	110 60
Anderson, Martin.....	159 24	Braunschweig, W. F..	473 73
Affeldt, August.....	144 25	Binkert, Edward.....	28 75
Anthis, Henry.....	41 25	Bender, C. H.....	56 25
Bellamore Bros.....	63 33	Buhler, Fred.....	20 00
Backlund, Matt.....	26 67	Barker & Christenson	248 75
Burkart, Joe.....	20 00	Beaumont, Albert.....	353 74
Butzer, John.....	31 10	Burmeister, Geo.....	41 25
Brown, S. G.....	29 77	Cheaney, O. R.....	399 48
Billmeyer, Frank.....	35 00	Cole, C. R., Mgr.....	143 54
Baird, S. A.....	33 33	Carr & Wright.....	156 72
Bakken, K. O.....	27 55	Christ, Peter.....	28 88
Burrows, W. P.....	27 49	Christensen, Hans....	75 00
Barnwald, August....	19 23	Collins, C. R.....	48 33
Baumbach, C.....	37 50	Christopnerson, Tom..	29 33
Bryant, A. J.....	37 23	Connell, J. A.....	31 00
Brady, Robt.....	153 87	Conlin, John.....	32 49
Bollig, Mrs. Bernard..	34 50	Chynoweth, H. E.....	22 00
Baumgartner, Fred....	430 53	Converse, D. C.....	186 99
Bergman, J. T.....	156 24	Cushman, Chas.....	47 67
Buckow, Fred.....	33 75	Curran, Thomas.....	71 91
Badinger, A. J.....	151 25	Christenson, C. C....	106 62
Baker, B. E.....	76 00	Carlson, Chas.....	51 67
Boyd, John.....	53 34	Clapp, H.....	36 66
Bright, H. A.....	293 31	Davis, Mrs. Louis.....	29 33
Beaustead & Barker...	603 99	Davis, J. L.....	48 88
Baumgartner, Wm....	123 75	Donier, Anton.....	20 00
Bergum, P. B.....	440 42	Diedrich Bros.....	33 33
Biemer, Mrs. C. C....	136 18	Dexter, W. S.....	36 89
Brabender, Anton.....	317 25	Delburt & Eaton.....	33 33

General Fund Disbursements, 1910.

Daul, John.....	80 91	Finn, J. W.....	34 98
Dybdall, H. O.....	15 44	Ferber, Henry.....	40 33
Downing, M. W.....	117 92	Fisher, Chris.....	31 24
Dafoe, A. E.....	38 73	Ferguson & Moore....	520 74
Davis, Alonzo.....	33 33	Freeman, Fritz.....	41 25
Davis, Ellis.....	33 33	Fuller, R. J.....	87 67
Deeker, Wm.....	23 74	Fabian, E. C.....	169 58
Dickenson, Nathan....	719 36	Fleming, Bruce.....	96 32
Dodmead, Henry.....	33 75	Fleegum, L. O.....	35 74
Daniels, Frank.....	72 66	Fuller, Le Roy.....	576 99
De Val, Bert.....	110 00	Fooms, J. P.....	62 50
Diesen, Tony.....	27 49	Finkel, Mrs. A. E....	128 33
Dresen, Frank.....	87 07	Fursith, Anton.....	36 25
Dixon, J. J.....	34 50	Fritz, W. L.....	18 50
Drake, Ben.....	35 16	Felland, Geo.....	33 33
Debell, John.....	174 24	Geisler, Henry.....	32 22
Drew, G. A.....	28 75	Gunderson, Edwin....	46 66
Dodd, L.....	36 25	Grulkowski, Frank....	12 67
Dani, G. W.....	51 87	Gebhman, Louis.....	36 67
Diller, Levi.....	30 00	Gordon, S. E.....	30 00
Draeger, Alex.....	57 50	Griswold Bros.....	41 25
Drotning, Alvin.....	36 00	Gobsockbick, Adam...	38 73
Everson Bros.....	274 97	Gay, L. W.....	194 87
Ellestad, Thos.....	110 06	Green, Howard.....	55 00
Eighmy, Eugene.....	128 50	Gibbons, Richard.....	40 86
Engeseth, Jos.....	23 00	Grass, Peter.....	435 62
Evans, O. E.....	31 99	Groher, Laurence....	522 50
Erickson, Edwin.....	33 00	Giddings, H. P.....	55 60
Epping, Henry W.....	313 73	Gasteyer, Jacob.....	19 24
Esser, John.....	40 50	Gavick, John.....	42 33
Ellestad Bros.....	36 25	Gulvog, Erick.....	38 33
Ebbe, Peter.....	35 00	Green, S.....	32 25
Erswell, J. H.....	31 25	Gross, C.....	36 25
Ehlers, Herman.....	41 25	Gruber, Chris.....	43 33
Engel, Geo.....	27 50	Graham, W. R.....	122 49
Ewer, H. D.....	231 22	Gates, Cyrus.....	53 33
Eaton, E.....	693 91	Garvens, E. G.....	48 33
Fisher, Ed.....	60 75	Gorry, Jas.....	78 83
Farner, John.....	33 33	Gould, H. G.....	38 75
Frisch, Andrew.....	33 33	Gay, W. L.....	415 82
Flury, F. J.....	24 00	Gates, John, Jr.....	38 25
Florin, J. F.....	18 88	Gould, J. P.....	40 00
Florin, Leonard.....	32 88	Granzow, Louis.....	49 33
Foster, Alex.....	24 00	Gould, M. M.....	44 00
Flury, John, Sr.....	39 78	Goecks, Wm.....	40 00
Foll, Carl.....	32 89	Hamm, G. L.....	31 77
Fiege, John.....	32 67	Hoyer, Enoch.....	28 22
Fellenz, Ed.....	39 32	Hermanson, Thos....	28 44
Finkel, A. E.....	60 00	Haney, Jacob.....	59 32
Fitzgerald, A. C.....	196 41	Huber, Ulrich.....	185 55
Fisher, J. L.....	61 16	Hopkins, James.....	30 00
Fisher, Frank.....	142 50	Hull, G. W.....	47 77
Fields, R. C.....	303 81	Herron, J. T.....	28 74
Fargo, E. J.....	178 75	Houslett, Neal.....	37 23
Fargo, F. B.....	508 75	Hall, Harry.....	138 75

General Fund Disbursements, 1910.

Hammersley, G. H.....	136 99	Johnson, A. E.....	59 10
Hicks, David.....	41 25	Jacobsen, J. T.....	24 12
Hartwell, A. G.....	37 98	Johnson, Morris.....	35 73
Hcerth, August.....	41 25	Janke, L. M.....	36 00
Howe, L. H.....	16 25	James, L. E.....	76 65
Hatfield, Wm.....	30 99	Johnson, Ed.....	28 98
Harrison, H.....	38 33	Jensen, S. C.....	33 33
Heiman, Jos.....	55 00	Jones, Levi.....	41 25
Hildebrand, Anton...	52 74	Johnson, Mrs. M.....	27 75
Hildebrand, Clemens...	39 24	Jaquish, O. W.....	55 00
Hume, George.....	165 00	Julseth, Harris.....	33 00
Hartsough, G. W. & Sons.....	88 66	Julseth, Hans H.....	30 75
Harmon, D. E.....	20 00	Jessel, Henry.....	36 66
Hauge, Lars.....	296 75	Jones, S. S.....	375 75
Holcomb, M. E.....	134 48	Jones, Joseph.....	37 50
Helm, John.....	25 74	Johnson, O. R.....	35 00
Hohn & Chase.....	562 59	Jacklin, B. A.....	178 73
Hawes, Frank.....	23 75	Kindschy, Geo.....	212 64
Haight, B. E.....	36 99	Krouse, Robt.....	64 44
Huston, D. W.....	98 33	Kindschy, Christ.....	24 00
Hurd, P. & Son.....	33 00	Kranzfelder, John.....	32 22
Hanson, C. A.....	47 33	Knolle, R. A.....	23 34
Huggett, F. H.....	37 00	Kortendick, H. J.....	396 23
Heim, J. A.....	42 33	Kemmerer, C. W.....	33 24
Hartmon, Joe.....	39 33	Krause, August.....	31 50
Hansen, Henry.....	36 99	Kipp, Frank.....	38 25
Harbort, H.....	139 58	Kalscheuer, Henry....	238 08
Hambrecht, W. C.....	49 33	Kessenich, Dennis....	143 75
Heames, W. R.....	47 49	Koeneck, E. H.....	41 25
Hill, J. J.....	300 57	Kitchner, Mrs. J.....	56 74
Hager, Max.....	43 33	Krouse, August.....	26 25
Hood, Matt.....	51 67	Koenecke, Wm.....	41 25
Hall, A. R., Estate....	240 99	Knight, Bert.....	60 49
Hyer, Bert.....	103 23	Karlbyst, John.....	76 90
Henika, L. J.....	38 75	Kohn, Herman.....	29 40
Huff, Chas.....	146 23	Kousch, Herman.....	143 00
Howell, David.....	59 25	Kutz, Gust.....	41 25
Hammond, R. A.....	137 98	Kull, John.....	38 75
Hemple, Geo.....	40 00	Klement, Wm.....	28 25
Hedrick, John.....	40 00	Kaiser, Peter.....	45 00
Hoover, Leslie.....	129 24	Kalscheuer, Jacob....	40 25
Hauss, C. T.....	456 75	Kalscheuer, John....	91 82
Hartel, Nick.....	35 00	Klement, E. S.....	41 00
Hirt, Christ.....	48 33	Kohl, Andrew....	38 33
Hirschinger, Corwin...	62 28	Kull, Grover.....	35 00
Howlett, James.....	41 25	Kelley, Chas.....	80 06
Hedman, John.....	41 25	Klinger, Max.....	123 75
Hayse, Samuel.....	41 25	Keitel, Edwin.....	99 50
Haight, Thos.....	82 50	Kuettel, M.....	1,217 41
Illigan, Nick.....	89 65	Kreutz, Fred.....	38 75
Ives, L. J.....	44 66	Krueger, Charles..	668 79
Ihland, Ole.....	84 00	Kehl, Chas.....	26 50
Ihland, Lewis.....	26 25	Koch, Gus.....	77 49
Jolly, A. R.....	75 00	Kettler, John.....	756 25
		Kuebel, Wm.....	561 24

General Fund Disbursements, 1910.

Koehler, Fred.....	82 50	Moore, Mrs. John.....	367 50
Koenecke, Henry..	41 25	Morris, Geo.....	290 25
Kelley, F. W.....	43 33	Minard, Wm.....	41 25
Kaste, Chas.....	41 25	Muhle, Walter....	305 75
Leonhardt, Fred..	30 66	Mauson, Carl.....	88 66
Lee, Con.....	15 54	Merrick, E. P.....	474 99
Lisowski, Paul....	22 67	McLean, S. A.....	28 74
Lewis, Lloyd.....	80 44	Moe, O. J.....	77 60
Lakken, Chris....	32 22	Meurer, John....	53 34
Lawrence, Floyd..	30 87	Miller, Chris.....	51 66
Lowry, Wm. & Sons	66 00	Mocney, S. D. B..	46 67
Lee, N. A.....	22 22	Midthum, O. T....	35 75
Lyons, H. L.....	81 24	Maly, Wm.....	119 26
Lasch, F.....	237 01	Madsen, Andrew ..	304 17
Lent, John.....	89 00	Miffert, Mrs. Peter	36 25
Leete, W. W.....	203 31	McNaughton, Wm.	27 75
Luebke, August....	138 33	Maly, John, Jr....	110 25
Lutz, G. H.....	197 37	Magoon, M. B.....	46 67
Lemm, Chris.....	25 67	Main, H. A.....	74 49
Langraff, Geo....	33 33	Michaelson, H. P..	555 50
Laufenberg, John.	78 24	McCormick, W. F.	591 25
Laufenberg, Ad'ph	376 50	McCoy & Ward....	91 66
Lobdell, H. P.....	92 75	Macco, Oliver....	41 25
Lawton, F. B.....	55 00	Meinholz, Chris...	63 00
Lachmund, Robt..	149 23	Meier, John.....	78 75
Leister, Henry....	69 99	Murphy, Ralph....	70 67
Lally, Steven.....	69 75	Miller, Herman...	308 00
Leland, Chas.....	32 00	Mitchell, Mrs. J. D.	49 00
Lamm, Jens.....	37 25	Minard, Wm.....	82 50
Leonard, Fred....	85 00	McFarland, Roy...	41 25
Loucks, Wm.....	34 50	Myhre, Ed.....	100 06
Lemius, Frank....	25 00	Merriman, E. P....	363 75
Larsen, Theo.....	39 25	Mason, Martin....	36 00
Leudtka, C. F....	108 74	Misfeldt, Fred....	25 50
Lytton, H. C.....	40 00	Merrimen, S. A....	41 25
Libby, John.....	123 75	Mills, Howard....	35 01
Langenegger, John	39 67	McCanna, C. B....	371 25
Liben, Hennan....	67 50	Milan & Demeret..	41 25
Luderman, Chas..	50 00	metzler, Lorenz...	55 00
Loomer, Leonard .	22 00	Martin, Geo.....	145 00
Larson, Peter....	48 33	McDowell, Robt...	150 23
Lowe, Chas.....	38 75	Newby, T. J.....	33 33
Loga, Edward....	51 67	Nordness, James..	369 55
Lorenze, Peter....	256 24	Neitzke, Max.....	41 25
Larsen Bros.....	284 19	Newhouse, C. C....	311 73
Markenson, Louis.	33 33	Nordness, H. A....	364 23
Milan, Thos.....	14 67	Nolden, Peter....	27 66
McChesney, Fred..	38 44	Nattefort, Ben....	529 13
Metzler, Lorenz...	74 66	Nuttleman, Fred..	30 93
Mieske & Shadler	33 32	Noel, Ira.....	30 06
Mars, G. E.....	51 67	Ovitt, E. A.....	51 67
McDowell, Robt...	566 94	Ochsner, A. G....	33 33
Menzies, Jas.....	132 25	Olish, Peter.....	31 86
Marsden, W.....	70 00	Ottum, Peter.....	71 75
		Ormsbee, E.....	17 50

General Fund Disbursements, 1910.

Olson, H. E.....	160 48	Randall, J. M.....	137 50
Onsrud, E. J.....	28 74	Robinson, J. S....	42 33
Onsrud, John.....	220 72	Rademacher, John	36 99
Onsrud, Ben.....	80 82	Rupp, Emil.....	41 25
Onsrud, A. T.....	273 72	Reese, Lewis.....	196 31
Olson, Andrew.....	38 66	Reinen, Andrew...	146 23
Olson, P. M.....	44 66	Rehbein Bros.....	36 25
Onsrud, Mrs. N. J.	29 25	Russell, Henry....	45 00
Onsgard & Save...	30 00	Reinen, Carl.....	80 75
Price, J. W.....	29 55	Rhode, Herman...	41 25
Pillion, Mrs. Geo'a	23 44	Russell, George...	75 32
Pennock, John....	34 99	Roe, Mrs. Emma..	45 00
Pennayer Sanitor-		Robbins, J. T.....	50 00
ium Co.....	292 22	Rehberg, Wm.....	188 75
Passow, Henry....	19 11	Roda, Fred.....	21 99
Padruff, John.....	25 98	Schmidtkecht, M.	20 22
Polczynski, Jos...	33 75	Sendelbach, Valen-	
Porter, H. B.....	31 23	tine	26 44
Phelps, O. H.....	79 99	Steinman, Andrew	31 55
Pierstorff, H. H...	36 75	Stewart, Chet....	598 40
Portz, Albert.....	126 51	Scheid, John.....	350 80
Page, R. B.....	43 33	Seamner, Jacob...	82 50
Pennewell, M.....	37 50	Stevens Lumber	
Peake, Jos.....	32 49	Co.	87 48
Pederson, G. G....	46 66	Schneider, Will...	73 32
Pagelsdorf, Ed....	385 00	Shock, Mrs. Anna	398 19
Premo, Wm.....	452 74	Schroeder, Wm...	44 91
Pabst, Fred.....	96 25	Schrubbe, Albert..	123 75
Peterson, P. A....	46 67	Scott, E. F.....	160 20
Pounder, Ralph...	40 06	Schrubbe, Fred....	476 11
Premo, J. E.....	147 50	Stuhlfauth, George	24 24
Pavlot, Wm.....	47 66	Scheid Bros.....	166 66
Poutsch, Louis....	160 42	Schutte, Wm.....	36 24
Porter, J. B.....	52 00	Slater, H. H.....	110 98
Peters, Fred.....	33 33	Seymour, J. V....	1,424 91
Pearson, Eleazer..	41 25	Seitz, Adam.....	33 75
Propplow, Herman	108 74	Spreker, Albert...	79 33
Queal, J. H. Lum-		Smiley, C. B.....	55 00
ber Co.....	41 25	Salzgaber, S.....	41 25
Quale, C. J.....	116 83	Schoeman, Mrs. C.	183 99
Roberts, D. J.....	33 33	Skidmore, Ralph..	17 50
Reigle, Geo.....	64 22	Setter, Andrew....	101 25
Roesch, John.....	30 44	Stuessy, L.....	31 24
Risch, J. H.....	19 10	Schroeder, Henry.	34 50
Roen, Nels.....	33 33	Stock, Fred.....	112 65
Ries, Paul.....	23 33	Skigner, Dick....	19 24
Roberts, Louis....	36 99	Sholes, Geo.....	51 66
Ries, Chas.....	22 22	Suhr, Albert.....	77 00
Roeder, Wm.....	82 50	Schuster, G. J....	155 00
Rossey, Gus.....	83 33	Smith, Wm.....	37 99
Richards, John...	38 33	Showers, J. M....	152 37
Roberts, Louis....	134 97	Styer, J. R.....	33 75
Romingen, C. O...	42 16	Sprecker, A. C....	30 00
Roche, Mike.....	32 49	Schwenn, Chas....	41 25
Roske, A. F.....,	36 00	Schweppe, Wm....	33 75

General Fund Disbursements, 1910.

Sutter, L. P.....	41 25	Verbraken, Den-	
Schauer, Aug.....	42 00	nis	32 89
Sutcliffe, Thos....	30 49	Vosburg, Milo....	82 50
Stone, Lyman.....	165 00	Von Cotzhausen,	
Sprecher, Martin..	35 33	Alfred	220 93
Schwimmer, John..	953 42	Vincent, J. A....	81 66
Siefert, Wm.....	20 00	Von Cotzhausen,	
Spielman, H. M....	217 91	Albert	281 25
Schimming, Ru-		Vold, Ole.....	35 00
dolph	40 00	Vanderche, W. H..	75 00
Stauder, John....	26 87	Vetter, Chas.....	265 97
Stout, J. H.....	89 83	Varnell, Chas....	43 33
Saunders, R. & J..	69 35	Veitch, O. L.....	42 67
Schinktgan, H....	55 00	Weisenberg, Mrs.	
Sheil, Patrick....	47 33	Jacob	21 19
Sheppert, Will....	1,106 13	Weisenberg, P. K.	34 88
Showers, E. A....	94 24	Wehren, Albert...	30 22
Schenk, Emil.....	41 25	Wrabetz & Lamb..	20 00
Schmidt, Adam....	35 50	Waste, F. B.....	27 54
Simon, C. C.....	66 99	Weaver, J. F.....	218 88
Sorenson Bros....	40 99	Ward, E. F.....	55 06
Sorenson, N.....	38 74	Wepking & Smith	307 47
Streigl, Robt....	77 67	Widman, John....	33 32
Sprain, G. B.....	233 72	Wheelock, Frank	40 00
Seils, August....	36 24	West, E. A.....	125 58
Sorenson, N. P....	537 48	Williams, D. A....	81 08
Solve, A. E.....	58 25	Winslow, E. M....	33 75
Sorge, Walter....	41 25	Wais, Joseph....	41 25
Schott, Valentine..	46 00	Walker, N.....	30 00
Sanborn, E. H....	225 74	Willie, Christ....	26 33
Smith, Fred.....	41 25	Will, Chas.....	92 67
Sacks, Geo.....	37 50	Whiteside, R. B..	146 28
Schultiss, F. W....	65 00	Wuerch, Frank...	40 00
Snyder, Byron....	395 00	Weisinger, Allie..	38 33
Thiesen, F. G....	46 00	Weber, J.....	74 48
Thulin, Engelbret	27 77	Welch, F.....	27 00
Tynto, Fleming...	942 27	Weber, Wm.....	41 00
Thorp, G. E.....	40 50	Weitzel, H.....	20 75
Torgerson, Her-		Winke, Chas.....	288 14
man	35 67	Wilson, P. C.....	132 91
Thorstad, Jens....	50 00	Wilson, J. F.....	41 25
Torgerson, D.....	35 67	West, S. H.....	40 00
Tjugum, E. E....	26 00	White, F. B.....	483 75
Trieloff Bros.....	79 49	Walters, John....	32 75
Tritsven, O. J....	81 66	Wert, Louis.....	32 33
Truax, J. P.....	41 25	Woodard, Wm....	27 50
Taylor, B. B.....	82 59	Woodard, Lee....	33 75
Thomas, Clarence	33 12	Wichem Bros....	40 00
Travis, O. L.....	32 50	Werniaud, Peter..	68 24
Teidt, T. W.....	40 66	Werblow, Albert..	40 06
Terry, M. E.....	48 33	Weddig, Henry...	35 00
Teide, John.....	38 50	Wells, M. L.....	66 00
Usher, J. M.....	132 91	Wilkinson, Chas..	29 25
Usher, Earl.....	55 00	Young, Mrs. Otto..	88 25
Uglow, J.....	37 25	Yokers, John.....	32 50

General Fund Disbursements, 1910.

Zeller, Louis.....	59 55	Ziegler, Dennis...	277 91
Zillmer, August...	358 66	Ziegler, Henry....	264 06
Zimbrunner, Ed...	55 00	Zeiser, Ulric.....	41 25
Zwickey, J. C.....	46 00	Ziegler, Matthew..	540 00
Ziegler, T. H.....	192 00	Ziegler, A. O.....	50 67
Ziegler, J. H.....	294 99		
			\$71,721 22

STATE TREASURY AGENT.

Davies, D. H., treasury agent, sal. and exp.....			\$2,003 44
Pollock, Edward, treasury agent.....			247 80
Madison Postoffice, postage.....			125 50
Democrat Printing Co., printing.....			53 58
Wisconsin Telephone Co., messages.....			60 90
Western Union Telegraph Co., messages.....			25
Special Agents:			
Anderson, A. A...	\$13 50	Miller, G. F.....	4 50
Silbaugh, A.....	7 50	Bennett, B. B.....	6 50
Button, E. D.....	11 00	Judd, A. C.....	6 00
James, H. D.....	9 50	Sancerson, A. M...	7 50
Gunderson, G. S...	14 00	Brady, Wm.....	36 00
Wieken, G. W....	2 00	Sherman, D. W....	2 60
Thurston, G. R....	7 50	Lennon, W. T.....	4 50
Markham, E. F...	22 00	Campbell, A. F....	7 50
Voth, Albert.....	9 56	Oswald, J. J.....	47 50
Zinders, O. W....	4 00	Sullivan, J. F....	16 00
Snyder, H.....	4 00	Sherman, P. G....	3 00
Teasdale, Howard	12 00	Harris, Louis....	23 50
Kiser, F. H.....	2 00	Baker, A. P.....	73 00
Lueps, W. G.....	4 00	Simon, W. F.....	2 00
Siewert, J. D.....	35 50	Bold, L. C.....	6 50
Simpson, H.....	35 06	Blackley, W. B....	14 00
Gross, Louis.....	2 00	Fleming, Benjamin	57 06
Barden, S. W....	61 50	Palmetier, M. D...	33 50
Thieman, Henry..	22 50	Karnes, J. H.....	4 50
Caner, Thomas...	37 00	Blumberg, Charles	4 50
Ritchart, J. E....	42 00	Gerwing, A. F....	7 50
Sleeper, J. A.....	15 00	Herrman, Carl....	4 50
Tresten, Adam....	4 50	Kibbee, A. R.....	2 00
Pratt, R. A.....	9 50	Dalton, G. W.....	17 00
Gramlow, August	15 00	McNevins, W. J...	23 50
Pollak, Joseph....	858 50	Collins, A. W....	13 06
Baltzer, M. E....	9 50	Scoon, D. W.....	57 50
Risinger, M. E....	34 00	Levitan, Solomon..	17 50
Gorman, Thomas	75 88	Hartman, E. A....	54 50
Malone, Thomas..	7 50	Millard, P. J.....	25 50
Kleeber, L.....	130 00	Wheeler, F. F....	4 50
Tallman, S. D....	2 06	Bishop, C. M.....	7 50
Williams, G. D....	184 50	McKone, T.....	7 50
Wheeler, F. F....	6 50	Fuller, W. P.....	7 50
Elliott, Lafayette..	10 00	Shaughnessy, G. A	65 00
			\$4,885 85

General Fund Disbursements, 1910.

FISH AND GAME DEPARTMENT.

American Express Co., expressage.....	\$255 42
Wells, Fargo & Co., expressage.....	204 02
Madison Postoffice, postage.....	694 98
Democrat Printing Co., printing.....	5,200 56
Western Union Telegraph Co., messages.....	26 22
Postal Telegraph Cable Co., messages.....	6 07
Wisconsin Telephone Co., messages.....	209 95
C. M. & St. P. Ry. Co., freight.....	14 35
C. & N. W. Ry. Co., freight.....	44 97
Ferris & Ferris, drayage.....	2 50
Prindeville, W. E., drayage.....	15 50
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	\$6,674 54

SUPERINTENDENT OF PUBLIC PROPERTY.

Regular Pay Roll, Section 170, W. S.

Bennett, C. C., superintendent.....	\$2,000 00
Groves, J. W., asst. superintendent.....	1,500 00
Bresee, L. M., chief clerk.....	1,600 00
Ketchum, L. L., chief engineer.....	1,800 00
Glidden, A. M., asst. engineer.....	1,000 00
Holmes, A. J., asst. engineer.....	500 00
Novotney, J. F., asst. engineer.....	416 67
Ketchum, W. M., asst. engineer.....	1,200 00
Dorman, H. R., asst. engineer.....	875 00
Dean, Joseph, state carpenter.....	678 90
Mason, G. H., 1st asst. carpenter.....	900 00
Runnels, S. H., 2nd asst. carpenter.....	675 00
Gussman, Charles, 2nd asst. carpenter.....	225 00
Harrington, Edward, fireman.....	900 00
Beyler, Charles, fireman.....	900 00
Lynaugh, Peter, fireman.....	900 00
Henwood, W. A., painter.....	900 60
Homme, T. O., asst. painter.....	840 00
Kurz, Michael, shipping clerk.....	900 00
McCoy, J. B., police.....	70 00
Matzdorff, Martin, police.....	840 00
Dodge, S. T., police.....	840 00
Lavin, Matthew, police.....	840 00
Cobb, W. H., police.....	840 00
Lafferty, Robert, police.....	840 00
Baas, S. C., police.....	840 00
Bancroft, George, police.....	840 00
Crampton, N. A., night watch.....	840 00
Lyons, John, night watch.....	840 00
Lynn, C. A., elevator operator.....	350 00
Rasmussen, James, elevator operator.....	420 00
Hoffman, John, elevator operator.....	840 00
Ensign, M. L., elevator operator.....	840 00
Wagen, Clarence, elevator operator.....	840 00
Higgins, Frank, janitor.....	840 00

General Fund Disbursements, 1910.

Oleson, Charles, janitor.....	840 00
Jensen, K. W., janitor.....	840 00
Elverkrug, O. O., janitor.....	840 00
Howard, C. C., janitor.....	840 00
Wanamaker, C. H., janitor.....	840 00
Ekern, Even, janitor.....	840 00
Miller, Wm., janitor.....	840 00
Quam, Hans, janitor.....	840 00
Bridge, J. C., janitor.....	350 00
Vail, F. L., janitor.....	840 00
Rasmussen, James, janitor.....	420 00
Ford, Matthew, janitor.....	308 00
Davies, T. J., janitor.....	840 00
Comeford, Richard, janitor.....	840 00
Jennings, J. G., janitor.....	840 00
Qualley, R. N., janitor.....	840 00
Beck, J. F., janitor.....	420 00
Bakken, L. T., cuspidor cleaner.....	720 00
Schermerhorn, John, laborer.....	720 00
Gilbert, J. D., laborer.....	720 00
Prout, Wm., laborer.....	720 00
Doyle, Patrick, laborer.....	720 00
Coulter, George, laborer.....	720 00
Peterson, Andrew, laborer.....	720 00
Halseth, E. J., laborer.....	720 00
Marks, Patrick, laborer.....	720 00
Anderson, Erick, laborer.....	720 00
Hart, H. G., laborer.....	720 00
Briggs, Wm., laborer.....	720 00
Thorsness, Elias, laborer.....	720 00
Hartlein, George, laborer.....	300 00
Nelson, C. R., laborer.....	60 00
Lynn, C. A., laborer.....	420 00
Thompson, Clarence, laborer.....	720 00
DeRenzo, Mary, scrub woman.....	547 50
Wiric, Mary, scrub woman.....	547 50
Roberts, Mary, scrub woman.....	547 50
Hagenbacker, Bertha, scrub woman.....	547 50
Gunderson, Christine, scrub woman.....	547 50
Underhill, Myrtle, stenographer.....	360 00
White, J. C., operating engineer.....	1,666 66
Holmes, A. J., engineer.....	600 00
Dorman, H. R., engineer.....	150 00
Novotney, J. F., engineer.....	100 00
Harrington, Michael, helper.....	250 00
Dyer, H. G., helper.....	146 00
Wise, C. Z., helper.....	525 00
Bennett, Newton, helper.....	160 00

 \$60,443 73
Custodian Memorial Hall.

Rood, H. W.....	\$1,200 00
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General Fund Disbursements, 1910.

Extra Pay Roll, Chapter 419, Laws 1901.

Gussman, Charles, carpenter.....	\$675 00
Shetter, John, laborer.....	360 00
Kayser, W. J., laborer.....	660 00
Welch, Michael, fireman.....	137 50
Grady, Frank, fireman.....	2 50
Gilbert, S. A., stenographer.....	12 60
Beck, J. F., laborer.....	90 00
Winter, Robert, laborer.....	2 00
Underhill, Irving, laborer.....	2 00
Reidy, Christian, laborer.....	16 00
Heartland, George, laborer.....	28 00
Curkendall, E., laborer.....	15 00
Gunderson, Garfield, laborer.....	6 00
Sweeney, Jerry, laborer.....	4 60
Sullivan, John, laborer.....	21 00
Newkirk, Melville, laborer.....	4 00
Mickleson, Melvin, laborer.....	4 00
Fuller, M. S., laborer.....	7 00
Fess, Edward, laborer.....	12 00
Sullivan, John, fireman.....	17 50
Le Hew, Orley, fireman.....	187 50
Jull, Ole, fireman.....	150 00
Winter, William, Jr., fireman.....	72 50
Bennett, N. A., laborer.....	60 00
O'Neil, J. J., laborer.....	60 00
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	\$2,605 50

Miscellaneous.

Democrat Printing Co., printing.....	\$250 08
Madison Postoffice, postage.....	4,429 08
American Express Co., expressage.....	272 73
Wells Fargo & Co., expressage.....	259 46
Wisconsin Telephone Co., messages.....	31 40
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	\$5,242 75

Paper.

Bouer, E. A., Co.....	\$44,267 60
Cantwell, J. D., Paper Co.....	4,681 29
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	\$48,948 89

Fuel for Capitol.

Cooley, C. F.....	\$24,207 85
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Stationery.

Democrat Printing Co.....	171 47
Moseley, J. E.....	985 04
Knauber, J., Lithographing Co.....	1,376 68
Parsons Printing & Stationery Co.....	2 80
Bunde & Upmeyer.....	20 00
Cudnall, W. R., Co.....	148 75
Siekert & Baum Stationery Co.....	256 30

General Fund Disbursements, 1910.

West, H. H., Co.....	455 00
Cupples, Samuel, Wooden Ware Co.....	18 00
Gray, T. S. & Co.....	58 10

 \$3,492 14
Section 1, Chapter 497, Laws 1907.

Bird & Stadelman.....	\$28 40
Bischoff, G. L.....	59 20
Frederickson, A. D. & J. V.....	404 68
Kroncke Hardware Co.....	11 81
Nelson, George.....	1,036 00
Kupfer, Theodore.....	164 50

 \$1,704 59
Chapter 175, Laws 1909.

Small, A. E.....	\$75 00
Mitchell, J. W.....	1,665 35

 \$1,740 35
Insurance of Capitol.

State Insurance Fund, premiums.....	\$1,865 16
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*Incidental Expenses Under Section 293, W. S. 1898, and Acts
Amendatory.*

Arnold, James.....	\$34 00
Allen, W. D., Mfg. Co.....	22 04
American Multigraph Sales Co.....	349 09
Addressograph Co.....	23 15
Alford Bros.....	3 70
Angell, G. R. & Co.....	7 50
Andrae, Julius & Sons Co.....	286 20
Ault & Wiborg Co.....	24 60
Adder Machine Co.....	247 50
American Association of Law Libraries.....	5 00
Bristol Co., The.....	284 68
Boehmer, Maligus.....	21 00
Bird & Stadelman.....	41 65
Black, H. A. & Son.....	57 25
Banks Law Publishing Co.....	6 00
Buckmaster, J. A.....	5 00
Burroughs Adding Machine Co.....	1,528 75
Bunde & Upmeyer.....	8 75
Brown, B. F.....	3 00
Burdick & Murray Co.....	18 99
Bradstreet Co., The.....	100 00
Brandt Cashier Co.....	147 00
Brunswick Balke Callendar Co.....	16 40
Brinnan, J.....	6 00
Besley, C. H. & Co.....	14 67
Capital City Paper Co.....	418 35
City of Madison.....	70 90
C., M. & St. P. Ry. Co.....	76 31
Cooley, C. F.....	743 25

General Fund Disbursements, 1910.

Cantwell Printing Co.....	112 45
C. & N. W. Ry. Co.....	126 37
Conklin & Sons.....	198 15
Cuonall, W. R., Co.....	130 00
Capital City Green Houses.....	21 45
Clipless Paper Fastener Co.....	5 00
Callaghan & Co.....	1,255 00
Central Scientific Co.....	40 00
Castle, B. J.....	5 00
Conlin, D. F.....	1 00
Crane Co.....	9 88
Clark, M. C., Publishing Co.....	5 00
Democrat Printing Co.....	107 75
Dearborn Drug & Chemical Works.....	157 29
Dow, Jones & Co.....	24 00
Detroit Leather Specialty Co.....	35 12
Dettloff, F. A.....	3 47
Dietzgen, Eugene, Co.....	85 43
Doyon & Rayne Lumber Co.....	497 01
Dettloff's Pharmacy.....	12 90
Dear Steam Pump Co.....	4 16
Dana, W. B., Co.....	10 00
Dun, R. G. & Co.....	50 00
Duncan Electric Mfg. Co.....	85 50
Eugene, M. S.....	161 15
Ericksou, Julia.....	161 90
Eimer & Amend.....	91 00
Estabrook, H. P.....	6 00
Electrical World.....	3 00
Electrical Supply Co.....	43 36
Engineering News.....	5 00
Elliott Mfg. Co.....	34 99
Electric Railway Journal.....	6 50
Frederickson, A. D. & J. V.....	857 07
Freemans & Son's Mfg. Co.....	30 90
Finley, R. E.....	4 00
F. F. F. Steam Laundry.....	12 74
Fairbanks, Morse & Co.....	3 90
Forest Hill Nursery.....	6 00
Gimbel Bros.....	539 63
Gamm, W. J.....	7 00
Gilbert, L. B.....	90 00
Gould, Wells & Blackburn Co.....	114 33
Gallagher, John, Co.....	25 74
General Electric Co.....	7 38
Grimm's Book Bindery.....	2 70
Gervaise Press.....	4 28
Gilbert, S. A.....	2 00
Hartwig, Ida.....	207 80
Haswell Furniture Co.....	2,919 37
Holcomb, J. I., Mfg. Co.....	3 60
Hines, C. C., Sons, Co.....	25 00
Howitt, H. M.....	4 28
Hollister Drug Co.....	5 60
Hartford Steam Boiler Inspection Co.....	60 00
Harloff, P. F.....	28 22

General Fund Disbursements, 1910.

Icke, J. F.....	4 00
Illinois Central Ry. Co.....	4 85
Iliff, J. W., Co.....	2 05
Jarvis, C. W.....	296 50
Johns, Manville, H. W. Co.....	216 48
Keeley, Neckerman & Kessenich Co.....	123 08
Kroncke Hardware Co.....	69 43
Keys, William.....	1 00
Keuffel & Esser Co.....	112 00
Kunchell, R. D.....	2 50
Knauber, J., Lithographing Co.....	489 50
Knox, S. H. & Co.....	3 60
King & Walker Co.....	3 75
Keifer, Haessler Hardware Co.....	5 86
Lewis, Hugh.....	190 00
Lansing Wheelbarrow Co.....	1 70
Lawyers Co-operative Publishing Co.....	6 00
Mahaney, Charles.....	145 00
Meyer, Henrietta.....	171 55
Madison Gas & Electric Co.....	1,315 88
Moseley, J. E.....	1,557 89
Madison Tea Co.....	34 54
Mautz Bros.....	291 67
Michie, The, Co.....	21 00
Mueller, The, Co.....	186 09
Morschauer, W. A.....	3 73
Meltzer, W. J.....	20 00
Miller, H. C., Co.....	682 05
Monarch Electric & Wire Co.....	10 20
Madison Engraving Co.....	2 50
Merriam, G. & C., Co.....	4 50
Multum in Parvo Binder Co.....	4 40
McDonald & Doran.....	22 25
Mitchell, J. W.....	791 67
Milwaukee Free Press Co.....	4 95
Nelson & Polk.....	139 07
Nelson, George.....	109 17
Nickles, R. J.....	217 47
Nelson, O. M.....	8 50
Neilson, A. C.....	2 50
National Carbon Co.....	21 00
Niedecken, H., Co.....	10 00
National Railway Publishing Co.....	8 00
Owens, William.....	258 55
Ohasie, H. & Co.....	132 19
Parsons Printing & Stationery Co.....	164 38
Peper, J. W.....	300 15
Parkinson, Marling Lumber Co.....	328 88
Poor's Railway Manual Co.....	10 00
Pritzlaff, John, Hardware Co.....	91 13
Pyle, James & Son.....	62 65
Piper Bros.....	13 05
Progressive Age Co.....	3 00
Parker Pen Co.....	4 89
Remington T. W. Co.....	443 16
Red Cross Hygienic Co.....	46 50

General Fund Disbursements, 1910.

Reynolds, E. S.....	7 75
Rough Notes Co.....	43 00
Railway Review.....	8 00
Railway World.....	4 00
Railroad Age Gazette.....	5 00
Rauschenberger, John, Co.....	85 44
Reiner, Henry.....	45 00
Railway Equipment & Publishing Co.....	6 25
Sumner & Morris.....	189 34
Seikert & Baum Stationery Co.....	96 47
Schweinem, Elisabeth.....	168 65
Smith Premier T. W. Co.....	372 66
Smith, L. C. & Bro. T. W. Co.....	450 75
State Journal Printing Co.....	13 37
Siehausen, Wehrs & Co.....	28 28
Spectator Co.....	29 60
Sargent, E. H. & Co.....	22 50
Sanitary Brush & Compound Co.....	21 35
Smiley, B. E.....	5 00
Scheler Bros.....	9 20
Schumacher, W. G.....	15 50
Schwaab Stamp & Seal Co.....	30 35
Shepard, Frank, Co.....	13 50
Smith, R. E.....	150 00
Sprague, C. E.....	3 00
Trask, Albertine.....	164 75
Thomas, Polk.....	5 75
Trainor, William.....	12 50
Telephony Publishing Co.....	2 00
University Co-op Co.....	6 50
Underwood T. W. Co.....	674 37
Valvoline Oil Co.....	150 81
Wisconsin Telephone Co.....	2,205 68
Wadhams Oil Co.....	17 66
Western Electric Co.....	68 95
Wayman, Victor.....	170 31
Wolff, Kubly & Hirsig.....	622 60
Wehrman, Charles.....	10 25
Wright Directory Co.....	6 00
Weston Electric Instrument Co.....	5 37
Wiedenbeck, Doblin & Co.....	1 23
Wisconsin Wagon Co.....	32 00
Yahr & Lange Drug Co.....	4 05

 \$28,187 65

BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.....	\$2,848 86
Moody, F. B., asst. state forester, sal. and exp.....	2,298 19
Castle, M. A., clerk.....	800 00
Johnson, H. A., cruiser, per diem and exp.....	1,260 67
Brooks, C. R., cruiser, per diem and exp.....	239 05
Jacobs, Peter, cruiser, per diem and exp.....	1,134 44
Shelp, T. H., cruiser, per diem and exp.....	1,160 90
Doriot, Calvin, cruiser, per diem and exp.....	129 75
Georgeson, Martin, compassman.....	120 25

General Fund Disbursements, 1910.

Shelp, Harvey, compassman.....	165 00
McDonald, E. M., compassman.....	262 50
Remo, J. J., compassman.....	40 40
Smith, F. H., services.....	107 25
Chittenden, A. K., expert forester, sal. and exp.....	270 12
Irion, Harry, expert forester, sal. and exp.....	187 77
Williamson, A. W., expert forester, sal. and exp.....	154 65
American Express Co., expressage.....	6 40
Wells, Fargo & Co., expressage.....	2 80
Democrat Printing Co., printing.....	259 47
Madison Postoffice, box rent.....	5 00
Western Union Telegraph Co., messages.....	23 15
Postal Telegraph Cable Co., messages.....	4 15
Wisconsin Telephone Co., messages.....	5 60
Meyer News Service Co., clippings.....	12 90
Putnam, G. P. & Sons, book.....	3 47
Raymond, W. B., recording.....	1 50
Vilas County News, advertising.....	6 00
Record Publishing Co., advertising.....	4 00
Allen, W. M., advertising.....	95
Mining News, advertising.....	4 00
McCrossen, H. G., fees.....	12 00
Clark, J. D., map.....	6 00
Phillips Bee, advertising.....	6 25
Forest & Jungblut, book.....	5 00
Putnam, Herbert, index cards.....	1 22
American Forestry Assn., book.....	3 00
Park Falls Herald, advertising.....	1 20

\$11,553 86

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., adjutant general, sal. and exp.....	\$2,224 23
Salsman, J. G., asst. adjutant general, sal. and exp.....	2,150 62
Edwards, J. B., asst. surgeon general, sal. and exp.....	594 25
Russell, C. H., pension clerk.....	1,380 00
Driver, E. S., secretary to adjutant general.....	1,200 00
Williams, J. M., clerk.....	1,000 00
Priestly, M. W., record and filing clerk.....	1,200 00
Bergh, M. C., paymaster.....	13 31
Examinations:	
Wahle, H.....	8 00
Spawn, M. G.....	15 20
Caswell, H. O.....	31 20
Stoddard, C. H.....	22 80
Voorus, C. W.....	80
Foster, F.....	3 60
Webster, B. N.....	3 60
Thompson, I. F.....	6 80
Webb, E. P.....	3 20
Rood, C. S.....	3 60
Grannis, E. H.....	16 40

General Fund Disbursements, 1910.

Frew, J. W.....	25 20
Bradbury, E. L.....	15 20
Evans, T. W.....	80 00
Atwood, J. B.....	6 80
Marquardt, C. H.....	2 40
McArthur, D. S.....	8 80
Redlings, T. J.....	5 20
Cronyn, W. J.....	10 00
Thompson & Bresnahan.....	18 00
Orchard, H. J.....	7 60
Scott, J. R.....	14 40
Edwards, J. B. & W. M.....	7 20
King, C. F.....	40 40
McRae, J. D.....	34 00
Beebe, C. M.....	26 00
Foster, Fred.....	5 60
King, Charles, inspecting.....	600 00
Tapping & Riedeburg, premium on bond.....	762 50
Knauber Lithographing Co., supplies.....	262 50
Falk, O. H., expenses.....	81 14
Goff, L. E., services.....	2 00
Wells, B. H., services.....	2 00
Mueller, R. W., horse hire.....	105 16
Lamb, C. F., premium on bond.....	65 00
Seibel, E., services.....	30 50
Burton & Nichols, lodging.....	20 25
Arms & the Man Publishing Co., subscription.....	10 00
Moss, J. A., supplies.....	7 50
Esser, Louis, Co., medals.....	56 00
Amos, J. H., services.....	19 00
Schoge, Theodore, lodging.....	108 50
Saxton, A. E., books.....	6 70
Griswold, Mrs. E. E., lodging.....	8 00
Curtis, C. B., lodging.....	19 00
Frazer, Wm., lodging.....	17 50
Neuman & Kuntz, lodging.....	30 50
Leonard, F. J., lodging.....	13 00
Storch, J. A., dues.....	30 00
Bennett, W. E., lodging.....	18 00
Green, Charles, lodging.....	6 00
Hungerford, Hattie, lodging.....	20 50
Martin, C. I., minutes of meeting.....	17 00
Harbort, F. C., lodging.....	15 50
Army & Navy Journal, subscription.....	6 00
Miller, E. T., Co., books.....	24 60
American Express Co., expressage.....	48 80
Wells, Fargo & Co., expressage.....	50 53
Democrat Printing Co., printing.....	705 44
Madison Postoffice, postage.....	632 00
Western Union Telegraph Co., messages.....	21 33
Postal Telegraph Cable Co., messages.....	39
Wisconsin Telephone Co., messages.....	58 50
First Regiment:	
Co. A, pay roll.....	983 48
Co. A, allowance.....	1,060 00

General Fund Disbursements, 1910.

Co. B, pay roll	1,067 56
Co. B, allowance	865 00
Co. C, pay roll	1,043 41
Co. C, allowance	870 60
Co. D, pay roll	1,052 15
Co. D, allowance	1,055 00
Co. E, pay roll	1,065 60
Co. E, allowance	1,090 00
Co. F, pay roll	964 69
Co. F, allowance	1,040 00
Co. G, pay roll	1,081 49
Co. G, allowance	885 00
Co. H, pay roll	1,056 13
Co. H, allowance	890 60
Co. I, pay roll	1,083 79
Co. I, allowance	885 00
Co. K, pay roll	1,060 37
Co. K, allowance	1,090 00
Co. L, pay roll	1,053 88
Co. L, allowance	890 00
Co. M, pay roll	1,056 62
Co. M, allowance	885 00
Field Staff and Band, pay roll	1,528 90
Hospital Corps, pay roll	265 09
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	100 00
Second Regiment:	
Co. A, pay roll	1,078 37
Co. A, allowance	890 00
Co. B, pay roll	1,090 94
Co. B, allowance	890 00
Co. C, pay roll	1,077 98
Co. C, allowance	890 00
Co. D, pay roll	941 12
Co. D, allowance	870 00
Co. E, pay roll	1,092 26
Co. E, allowance	890 00
Co. F, pay roll	1,091 86
Co. F, allowance	890 00
Co. G, pay roll	1,084 44
Co. G, allowance	890 00
Co. H, pay roll	1,062 62
Co. H, allowance	880 00
Co. I, pay roll	941 87
Co. I, allowance	845 60
Co. K, pay roll	1,068 10
Co. K, allowance	885 00
Co. L, pay roll	911 17
Co. L, allowance	840 00
Co. M, pay roll	989 70
Co. M, allowance	840 00
Field Staff & Band, pay roll	1,575 65
Hospital Corps, pay roll	309 82

General Fund Disbursements, 1910.

Adjutant's allowance	436 00
Major's allowance	150 00
Colonel's allowance	200 00
Third Regiment:	
Co. A, pay roll	1,094 71
Co. A, allowance	890 00
Co. B, pay roll	1,081 69
Co. B, allowance	890 00
Co. C, pay roll	1,080 69
Co. C, allowance	880 00
Co. D, pay roll	1,079 59
Co. D, allowance	880 00
Co. E, pay roll	1,067 70
Co. E, allowance	880 00
Co. F, pay roll	1,090 26
Co. F, allowance	890 00
Co. G, pay roll	1,053 69
Co. G, allowance	860 00
Co. H, pay roll	1,005 19
Co. H, allowance	875 00
Co. I, pay roll	1,078 37
Co. I, allowance	890 00
Co. K, pay roll	1,085 59
Co. K, allowance	880 00
Co. L, pay roll	1,043 70
Co. L, allowance	880 00
Co. M, pay roll	1,086 83
Co. M, allowance	890 00
Field Staff & Band, pay roll.....	1,467 82
Hospital Corps, pay roll.....	475 10
Adjutant's allowance	430 00
Major's allowance	150 00
Tenth Separate Battalion:	
Co. A, pay roll	1,060 77
Co. A, allowance	880 00
Co. B, pay roll	1,064 77
Co. B, allowance	880 00
Co. C, pay roll	989 12
Co. C, allowance	850 00
Co. D, pay roll	1,017 12
Co. D, allowance	865 00
Field Staff, pay roll.....	190 74
Adjutant's allowance	50 00
Major's allowance	50 00
General Staff, allowance.....	984 69
Troop A, First Cavalry, pay roll.....	2,500 00
Troop A, First Cavalry, allowance.....	3,690 00
Troop A, First Cavalry, march	1,197 85
First Battery Field Artillery, pay roll.....	2,300 00
First Battery Field Artillery, allowance.....	3,880 00
First Battery Field Artillery, camp expenses.....	916 17
First Battery Field Artillery, hospital corps.....	19 46
First Regiment, Co. A, Kenosha riots.....	133 00

General Fund Disbursements, 1910.

First Regiment, Co. D, Kenosha riots.....	144 97
First Regiment, Co. E, Kenosha riots.....	137 44
First Cavalry, Troop A, Kenosha riots.....	174 65
Seaman, G. E., major medical corps, allowance.....	165 00
Trowbridge, M. W., lieutenant medical corps, allowance.....	165 00
Hilderschide, G. N., captain medical corps, allowance...	55 00
Scott, J. R., major medical corps, allowance.....	165 00
Rifle Competition.....	1,991 50
Rifle Team.....	828 72

Chapter 498, Laws 1907.

Light Horse Squadron Armory Assn., appropriation.....	2,000 00
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\$121,511 05

Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, sal. and exp...	\$1,027 00
Williams, C. R., asst. quartermaster general, sal. and exp	1,806 00
Burroughs, E. S., sergeant.....	720 00
Wilkinson, Leo, laborer.....	720 00
Wells, M. M., clerk.....	720 00
Warriner, B. L., stenographer.....	465 67
Curtius, M. P., stenographer.....	505 00
Olson, Alma, stenographer.....	125 00
American Express Co., expressage.....	196 73
Wells, Fargo & Co., expressage.....	267 25
Davis, F. L., postmaster, postage.....	452 40
Democrat Printing Co., printing.....	314 02
Western Union Telegraph Co., messages.....	23 64
Wisconsin Telephone Co., messages.....	93 10
M., St. P. & S. S. M. Ry. Co., transportation.....	33 30
Illinois Central Ry. Co., transportation.....	60 87
C. M. & St. P. Ry. Co., transportation.....	916 41
C. St. P. M. & O. Ry. Co., transportation.....	504 98
C. & N. W. Ry. Co., transportation.....	765 87
La Crosse & S. E. Ry. Co., transportation.....	20 80
Green Bay & Western Ry. Co., transportation.....	25 90
Schoenhofen, L. H., transportation.....	12 36
Kinzer, J. E., transportation.....	1 27
Connell, F. G., transportation.....	3 75
Firth, E. A., transportation.....	2 40
Kraning, E. F., transportation.....	2 72
Fish, I. A., transportation.....	3 30
Brown, E. O., transportation.....	17 66
Shriner, F. A., transportation.....	9 85
C. M. & St. P. Ry. Co., freight.....	962 40
C. St. P. M. & O. Ry. Co., freight.....	528 43
C. & N. W. Ry. Co., freight.....	43 39
Williams, C. R., lost property.....	1,065 13
New Lisbon Mutual Telephone Co., service.....	12 00
Williams, C. R., camp expense.....	4,909 35
Barnhardt, W. E., laundry.....	46 63
Williams, C. R., expense national competition.....	433 50
Troop A., 1st Cavalry, expenses on march.....	418 26

General Fund Disbursements, 1910.

Porter Bros. Co., lost property.....	174 75
Milwaukee Novelty Dye Works, cleaning.....	31 95
Hoppe, F. A., expenses.....	121 50
Supplies:	
Remington Typewriter Co.....	29 53
Maum, Wm.....	12 00
Hoffman & Billings Mfg. Co.....	106 04
Goll & Frank Co.....	78 23
Lewis, W. B.....	12 50
Sanitary Brush & Compound Co.....	14 50
Aiken Engineering Co.....	3 06
Tomah Mfg. Co.....	56 10
Target Supply Co.....	43 00
Gold Medal Camp Furniture Co.....	320 50
Marshfield Bedding Co.....	265 44
Siekert & Baum Stationery Co.....	126 93
Wisconsin Paste & Paint Co.....	88 00
Medberry, Findeisen Co.....	332 30
Esser, Louis, Co.....	36 00
Eberhart, W. F.....	1 75
Frohman, G. M.....	174 50
O'Neil Oil & Paint Co.....	156 97
Taylor, George.....	50 18
Winchester Repeating Arms Co.....	184 50
Gleason, L. E., & Son.....	442 04
Siebold, C. H.....	1,140 83
Singelton, Edward.....	37 80
Vote, Berger Co.....	144 64
Wisconsin Culvert Co.....	36 00
Hoton, C. H.....	481 10
Hagel, John.....	37 85
American Optical Co.....	69 00
Hibbard & Richardson Co.....	34 48
Ahnert, Paul.....	5 50
Falconer, R. C.....	21 45
Marinette Fuel & Dock Co.....	190 02
Red Wing Sewer Pipe Co.....	208 11
Winder Target Supply Co.....	308 00
Warriner, C. E.....	42 39
Bradley, A. M.....	8 08
Porter, W. E.....	34 60
Milwaukee Artistic Metal Ceiling Co.....	65 91
Schwaab Stamp & Seal Co.....	13 76
Henderson-Ames Co.....	85 12
Tornado Mfg. Co.....	5 00
Wiley, John & Sons.....	15 00
Rosenwasser Bros.....	105 00
Singleton, E. D.....	37 55
Eisner, Sigmund.....	147 50
West Disinfecting Co.....	32 00
State Insurance Fund, premiums.....	965 52
Armorsers:	
Pratt, C. R.....	125 00
Wilcher, Frank.....	275 00

General Fund Disbursements, 1910.

Mitchell, C. E.....	221 67
Patzer, Adolph.....	275 00
Ringe, F. C. E.....	275 00
Reiter, Richard.....	47 50
Pankow, Theodore.....	275 00
Saucerman, W. T.....	275 00
Hanson, A. C.....	275 00
Tornow, Harry.....	265 83
Edmonds, Enos.....	261 67
Schmidt, Paul.....	275 00
Trier, A. M.....	261 67
Thompson, W. E.....	261 67
Bennett, Wilbert.....	261 67
Rosenfeldt, H. A.....	269 17
Southard, John.....	265 83
Roellig, G. J.....	275 60
Penman, J. R.....	50 00
Wetherby, C. C.....	275 00
Bernicke, Paul.....	275 00
Eastman, W. H.....	275 00
Nathness, Albert.....	275 60
Curtius, M. P.....	75 00
Fullington, O. G.....	275 00
Toy, G. E.....	75 00
Peck, W. S.....	275 00
Brain, Albert.....	221 67
Clark, A. H.....	270 00
Kapper, W. G.....	125 00
Quill, J. J.....	263 33
Rolfson, A.....	238 33
Mueller, R. W.....	50 06
Ziombeck, Mariam.....	162 50
Hawkins, Roy.....	25 00
Reigel, Frank.....	100 00
Wahoski, Frank.....	117 50
Hoernke, Albert.....	250 00
Freidl, W. C.....	234 17
Harbick, Joseph.....	256 00
Bailey, L. L.....	225 00
Goerling, C. N.....	263 33
Lund, Anthony.....	275 00
Jacobsen, Albert.....	250 00
Cocroft, E. M.....	225 00
Lally, Ray.....	25 00
Hawkins, Lawrence.....	50 06
Thiel, A. E.....	75 00
Sowle, C. R.....	25 00
King, H. B.....	175 00
Veeder, Harold.....	150 00
Jenck, Philip.....	150 06
Pangborn, P. J.....	75 00
Behnke, Wm.....	75 00
Morel, Joseph.....	75 00
Kanczewski, Ludwig.....	62 50

General Fund Disbursements, 1910.

STATE HISTORICAL SOCIETY.

Alsheimer, Elizabeth, housemaid.....	\$371 70
Atwood, M. J., assistant.....	98 80
Allen, H. L., assistant.....	300 60
Adams, E. C., assistant.....	566 35
Butts, Bennie, messenger.....	600 00
Bradley, I. S., librarian.....	2,000 00
Beecroft, L. J., periodical room chief.....	576 00
Beecroft, D. G., superintendent's clerk.....	801 05
Bitney, Edith, cleaner.....	25 50
Berigan, R. I., elevator attendant.....	250 60
Brisbois, Barbara, attendant.....	187 73
Conner, Kate, cleaner.....	1 50
Clerkin, Wm., elevator attendant.....	103 15
Foster, M. S., reading room chief.....	300 00
Ford, Margaret, cleaner.....	24 75
Gunkel, Tillie, housekeeper.....	519 40
Grimes, J. A., assistant.....	26 80
Griswold, Ada, assistant.....	84 25
Hean, Isabel, assistant.....	357 80
Hagen, Sena, attendant.....	51 50
Holt, Chauncey, attendant.....	43 66
Illegan, Daisy, cleaner.....	33 00
Jahr, M. E., janitor.....	42 50
Jones, H. B., attendant.....	66 80
Jacobsen, Anna, cataloguer.....	440 00
Kindschi, W. E., attendant.....	36 00
Kinne, Burdett, attendant.....	96 80
Kinne, A. W., assistant.....	125 45
Kehoe, Charles, nightwatch.....	192 50
Kellogg, L. P., assistant.....	397 20
Lincoln, C. C., janitor.....	180 00
Lewis, Kate, cataloguer.....	638 75
Lyons, Martin, janitor.....	457 80
Mausbach, Anna, housemaid.....	384 00
Masser, Angie, cataloguer.....	138 00
Myers, H. B., assistant.....	43 60
Nelson, Magnus, janitor.....	885 00
Nelson, Gertrude, housemaid.....	332 20
Nunns, A. A., superintendent's secretary.....	1,200 06
Parkinson, Eve, newspaper room chief.....	720 00
Robson, Irving, janitor.....	720 00
Richards, C. A., assistant.....	600 00
Schmelzer, Rupert, attendant.....	116 25
Stiles, Mildred, assistant.....	180 00
Thwaites, R. G., secretary and supt., sal and exp.....	3,520 49
True, E. I., assistant.....	164 50
Tilton, A. C., document-room chief.....	1,200 00
Warnecke, Nelia, housemaid.....	380 35
Welsh, I. A., chief cataloguer.....	946 40
Woodward, Addie, cleaner.....	27 00
Weeks, M. C., assistant.....	420 00
Appleton, Robt., Co. books.....	18 00
Alford Bros., laundry.....	99 30

General Fund Disbursements, 1910.

American Express Co., expressage.....	331 11
American History Assn., books.....	3 00
Adams, W. F., books.....	24 03
Abbatt, Wm., books.....	10 00
Allen, R. W., books.....	3 00
American Anthropological Association, books.....	4 73
American Library Association, books.....	4 00
Bucks County Historical Society, books.....	6 00
Bohrmt, Wm., repairs.....	347 85
Barry, E. S., books.....	2 50
Bray & Schmitz, repairs.....	277 23
Blanchfield, G. W. F., books.....	16 05
Brant, S. A., books.....	95 00
Beers, J. H. & Co., books.....	15 00
Boyd, L. S., books.....	5 00
Burrows Bros., Co., books.....	4 05
Booth, C. E., books.....	5 00
Barnes, H. S. L., books.....	4 00
Collier, P. F. & Son, books.....	7 00
Curtis, F. W., photographs.....	22 06
Clark, A. H. & Co., books.....	789 47
City Treasurer, water tax.....	35 16
C. M. & St. P. Ry. Co., freight.....	16 59
Cudahy Packing Co., supplies.....	24 00
Campbell, W. P., freight.....	3 02
Casper, C. N. Co., books.....	9 00
Cadby, J. W., books.....	13 10
Champlain Society, books.....	10 00
Caldwell, A. B., books.....	5 00
Champlain Book Shop, books.....	42 00
C. & N. W. Ry. Co., freight.....	118 92
Conklin & Sons, ice.....	51 60
Campbell, Frederick, books.....	3 25
Carswell Co., books.....	70 75
Continental Mfg. Co., supplies.....	7 72
City Club of Chicago, books.....	5 50
Congdon, J. W., books.....	35 60
Clark, G. P. & Co., supplies.....	25 81
Capital City Paper Co., supplies.....	55 00
Democrat Printing Co., printing.....	4,292 28
DeWitt & Snelling, books.....	4 38
Dolan, J. T., books.....	50 00
Davia Bros., books.....	20 50
Dodd, Mead & Co., books.....	7 50
Davis, B. M., services.....	410 90
Desert News Book Store, books.....	3 50
Evans, Charles, books.....	15 00
Egypt Exploration Fund, books.....	10 00
Emery Record Preserving Co., restoring and binding manuscripts.....	637 55
Electrical Supply Co., supplies.....	15 81
French, Effie, books.....	16 00
Ferris & Ferris, drayage.....	23 00
French, W. W., services.....	4 50
Findorff, J. H., repairs.....	5 63

General Fund Disbursements, 1910.

Fillebrown, C. B., books.....	3 00
Graves, Geneva, books.....	5 00
Gerling, H. C., drayage.....	4 00
Granulator Soap Co., supplies.....	39 08
Goodspeed's Book Shop, books.....	73 75
Gross, Phillip, Hardware Co., supplies.....	20 80
Gentry, Richard, books.....	5 25
Gimbel Bros., supplies.....	22 95
Goodspeed Historical Association, books.....	12 00
Hook, C. S., books.....	47 00
Hartranft, F. B., books.....	84 75
Hart, John, books.....	123 20
Historical Commission of South Carolina, books.....	3 00
Hoffert, F. P., books.....	3 00
Holand, H. R., lecture.....	25 00
Holcomb, J. I., Mfg. Co., supplies.....	87 55
Hunter, Paul, books.....	14 50
Illinois Electric Co., supplies.....	8 78
Illinois Central Railway Co., freight.....	30 50
Imperial Brush Co., supplies.....	4 50
Jackson, H. N., books.....	12 25
Johnson Service Co., supplies.....	20 57
Jameson, J. F., work in archives.....	200 00
James, J. A., lecture.....	6 75
Johnston, W. G. & Co., books.....	7 65
Kraft, George, repairs.....	9 00
King Printing Co., books.....	2 00
Kimball Bros., books.....	6 00
Lord Baltimore Press, books.....	2 50
Littlefield, G. E., books.....	152 52
Lorsch, Oscar, services.....	12 38
Lewis Historical Publishing Co., books.....	33 34
Lincoln, C. C., supplies.....	2 00
Loomis, G. L., books.....	15 00
Libbie, C. F. & Co., books.....	7 56
Library of Congress, cards.....	50 00
Library Bureau, books.....	74 00
Le Fevre, Ralph, books.....	5 00
Meyer News Service Co., clippings.....	31 80
McClurg, A. C. & Co., books.....	328 89
McIntyre, C. A., books.....	6 00
Middlebrook, L. F., books.....	4 00
Martin, Mrs. D. B., books.....	75 00
Morse, C. C. & Son, books.....	6 00
Munsell's, Joel, Sons, books.....	23 40
Madison Postoffice, postage.....	675 60
Madison Gas & Electric Co., service.....	56 60
McCarthy, T. C., repairs.....	125 24
Morrison, N. F., books.....	29 48
Mandel Engraving Co., cuts.....	48 60
Mautz Bros., repairs.....	3 00
Moore, W. H., books.....	337 70
Mueller, The, Co., supplies.....	3 50
Martin & Allardyce, books.....	8 25
Munn & Co., books.....	1 60

General Fund Disbursements, 1910.

Mahlew, A. H., books.....	25 25
New York Store, supplies.....	6 25
Newhall, D. H., books.....	3 00
Nason, Mrs. E. H., books.....	2 50
National Association of State Libraries, dues.....	5 00
Oppel's Fancy Grocery, supplies.....	3 50
Otis Elevator Co., repairs.....	97 79
Ogle, G. A., Co., books.....	15 00
Passavant, D. L., books.....	37 25
Parks, F. S., books.....	5 20
Prince Society, books.....	10 00
Pope, C. H., books.....	7 50
Penton Publishing Co., books.....	2 18
Pieh, John, supplies.....	2 00
Pierce, L. F., services.....	104 60
Piper Bros., supplies.....	23 60
Putnam's, G. P. Sons, books.....	3 86
Remington Typewriter Co., supplies.....	3 00
Reinsch, P. S., freight advanced.....	38 29
Rhoades, S. N., books.....	7 35
Sotheran, H. & Co., books.....	738 43
Salem Press Co., books.....	6 00
Stechert, G. E., & Co., books.....	438 46
Southern Book Exchange, books.....	118 60
Seabrook, S. D., books.....	28 20
Stackpole, E. S., books.....	5 00
Smith Premier Typewriter Co., supplies.....	76 50
Stock & Cordts, supplies.....	15 00
Scopes, J. E. & Co., books.....	13 00
Stock, L. F., services.....	381 22
Streissguth-Petran Engraving Co., cuts.....	2 10
Smyth, S. G., books.....	3 25
Schwaab Stamp & Seal Co., plates.....	3 06
Sumner & Morris, supplies.....	15 21
Shiver, H. H., secretary, books.....	3 00
Southern Historical Society, books.....	3 00
St. Michael's Press, books.....	5 00
Schulte, T. E., books.....	50 00
State of Florida, books.....	1 25
State Company, The, books.....	2 60
Smith, E. W. & Co., books.....	4 00
Thompson-Pitt Book Co., books.....	131 75
Thwaites, R. G., secretary, bills paid.....	56 06
Tice & Lynch, books.....	6 29
Treat, C. W., books.....	53 00
Torch Press Book Shop, books.....	27 10
Venetian Marble Mosaic Art Co., supplies.....	2 60
Valvoline Oil Co., supplies.....	2 00
Wells, Fargo & Co., expressage.....	245 66
Wolf, Kubly & Hirsig, supplies.....	10 50
Western Union Telegraph Co., messages.....	4 66
Williams, H., books.....	42 00
Welden, J. R. & Co., books.....	10 00
White, M. L., books.....	4 00
Wiltsee & Jerome, books.....	5 00

General Fund Disbursements, 1910.

Wilson, H. W. Co., books.....	12 50
White, J. B., books.....	7 50
Wells, F. H., books.....	3 25
Whitney, L. R., books.....	2 00
Wisconsin Telephone Co., messages.....	2 60
Yawkey-Crowley Lumber Co., supplies.....	20 59
	<hr/>
	\$36,125 01

FREE LIBRARY COMMISSION.

Brahaney, Margaret, assistant.....	\$467 50
Brinkhoff, C. G., stenographer.....	28 95
Brewitt, Theodora, assistant, sal. and exp.....	518 19
Carpenter, M. F., assistant, sal. and exp.....	301 06
Curtiss, L. M., stenographer.....	720 00
Corcoran, Mrs. William, caretaker.....	355 00
Casey, Eunice, assistant.....	72 98
Curran, Florence, stenographer.....	20 00
Drake, J. M., instructor, sal. and exp.....	1,507 04
Dudgeon, M. S., secretary, sal. and exp.....	2,165 94
Dudgeon, M. S., assistant.....	100 00
Daly, A. L., stenographer.....	109 80
Dudgeon, M. S., acting librarian.....	384 66
Gaffney, Mabel, assistant.....	419 65
Hazeltine, M. E., preceptor, sal. and exp.....	2,124 19
Homewood, Mabel, stenographer.....	112 50
Hartman, Leone, assistant.....	382 50
Imhoff, O. M., cataloguer.....	875 00
Johnson, Irene, stenographer.....	572 00
Kennedy, H. T., instructor, sal. and exp.....	1,138 22
Kautz, Anna, assistant.....	62 32
Kinney, Alice, cleaning.....	28 00
Kautz, Dorothy, assistant.....	60 00
Kinney, A. M., stenographer.....	50 00
Legler, H. E., secretary, sal. and exp.....	1,327 33
Lowrie, S. G., assistant.....	506 00
Mayers, A. L., chief clerk.....	1,185 00
McCarthy, Charles, librarian.....	2,493 49
Matson, Bertha, stenographer.....	101 50
Merrill, Winifred, assistant cataloguer.....	275 00
McKitrick, Reuben, assistant.....	508 30
Miller, Z. K., indexer.....	117 72
Nielson, William, messenger.....	352 50
Nevel, Mrs. Sadie, cleaning.....	1 00
O'Keefe, Anna, assistant.....	18 06
Osborn, J. S., assistant.....	8 00
O'Connell, John, messenger.....	107 50
Pengelly, Ruby, assistant.....	360 00
Paunack, Mrs., stenographer.....	4 62
Ryan, Mary, assistant.....	65
Ross, Lenora, stenographer.....	105 00
Rimsnider, Florence, assistant.....	30 60
Sawyer, H. P., instructor, sal. and exp.....	1,526 40
Stearns, L. E., chief traveling libraries, sal. and exp....	2,067 29

General Fund Disbursements, 1910.

Scott, Laura, chief clerk.....	1,200 00
Spencer, Blanche, stenographer.....	510 00
Sweeney, Jewell, cleaning.....	6 50
Schlosser, Ormel, stenographer.....	365 00
Togstad, Clarence, messenger.....	442 50
Turvill, Helen, assistant.....	559 85
Turner, Lura, stenographer.....	7 00
Wilkins, Alma, assistant.....	716 80
Alford Bros., laundry.....	5 01
American Express Co., expressage.....	63 50
Addressograph Co., supplies.....	1 99
Anderson, John, Publishing Co., books.....	8 79
Ahern, M. E., lecture.....	30 15
American Association of Law Libraries.....	10 00
American Review of Reviews, subscription.....	2 50
American Economic Association, subscription.....	4 00
A. L. A. Publishing Board, lists.....	100 00
American Association for Labor Legislation, subscription.....	9 00
Boston Book Co., books.....	26 40
Brown, C. E., services.....	6 30
Brown, H. H., books.....	5 50
Bjork & Borjisson, books.....	255 64
Blundell Bros., subscription.....	13 33
Bailey, A. L., lecture.....	17 70
Bennett, C. C., superintendent, books.....	4 50
Bostwick, A. E., lecture.....	44 20
Bascom, E. L., lecture.....	25 00
Corcoran, Mary, services.....	6 01
Curtin, Margaret, cleaning.....	6 50
College Book Store, books.....	56 20
Collyer's Pharmacy, books.....	2 40
Castellanos, A. W., books.....	3 00
Carnegie Institution, publications.....	5 00
Cantwell Printing Co., supplies.....	59 50
Democrat Printing Co., printing.....	1,174 01
Dudgeon, M. S., books.....	3 00
Democrat Printing Co., supplies.....	37 68
Druckerman, S., books.....	42 56
Electrical Supply Co., supplies.....	10 00
Elmendorf, Theresa, lecture.....	28 70
Elm Tree Press, books.....	23 50
Evening Wisconsin Co., subscription.....	3 00
Ferris & Ferris, drayage.....	10 75
Forensic League, books.....	2 00
Felton, A. P., repairs.....	90
Freight Magazine, subscription.....	6 00
Gilbert, Sarah, services.....	2 50
Gamm, W. J., repairs.....	2 50
Hambrecht, Mrs., cleaning.....	80
Harloff, P. F., supplies.....	9 30
Hall, Della, book.....	80
Harvard University, book.....	1 50
Harden News Co., subscription.....	1 65
Herron, J. S., lecture.....	10 00
Journal Printing Co., subscription.....	7 80

General Fund Disbursements, 1910.

Kornhauser & Co., supplies.....	7 63
Kinney, Andrew, drayage.....	5 10
Kroncke, H. G., Hardware Co., supplies.....	6 67
Library Association, books.....	4 10
Library of Congress, cards.....	50 00
Library Bureau, reports.....	6 00
League of Library Commissions, dues.....	5 60
Lyman, Edna, lectures.....	28 20
Madison Postoffice, postage.....	951 46
McClurg & Co., books.....	1,710 11
Mautz Bros., repairs and supplies.....	122 90
Moseley, J. E., books.....	51 67
Madison Gas & Electric Co., services.....	69 29
Meyer News Service Co., clippings.....	60 00
Menasha Wood Split Pulley Co., boxes.....	58 50
Madison Tent & Awning Co., supplies.....	3 50
Morris, L. E., expenses.....	8 88
Munro, D. C., lecture.....	10 00
Morris, Mrs. C. S., expenses.....	10 12
Madison Free Library, maintenance.....	499 56
Milwaukee Free Press, subscription.....	5 00
Municipal Engineering Co., subscription.....	2 00
Milwaukee Journal, subscription.....	2 00
Municipal Journal of Engineering, subscription.....	3 00
McCarthy, Charles, books.....	2 00
Morgan, D. E., services.....	3 00
Milwaukee Daily News, subscription.....	6 00
Nuesse, G. C., books.....	3 00
National Society for the Promotion of Industrial Edu- cation, subscription.....	2 00
National Municipal League, dues.....	5 50
Outlook Co., subscription.....	2 00
Piper Bros., supplies.....	11 70
Pereles, J. M., expenses.....	5 48
Parsons Printing & Stationery Co., supplies.....	2 05
Publishers' Weekly, subscription.....	26 00
Public Libraries, subscription.....	6 00
Price, W. H., lecture.....	10 00
Postal Telegraph Cable Co., messages.....	3 99
Ryan, William, services.....	121 15
Remington Typewriter Co., supplies.....	2 00
Record Herald Co., subscription.....	4 00
Stechert, G. E., & Co., books.....	331 14
Steenberg, Jeanette, lecture.....	10 00
Survey, The, subscription.....	2 50
Streissguth-Petran Engraving Co. cuts.....	45 65
Special Libraries Association, pamphlets.....	2 00
System Co., subscription.....	2 00
State Journal Printing Co., supplies.....	50
Schneider, G. A., subscriptions.....	14 05
Western Union Telegraph Co., messages.....	20 88
Wisconsin Telephone Co., messages.....	62 37
Wells, Fargo & Co., expressage.....	28 88
Wrabetz, Voyta, services.....	75 00
Wahr, George, books.....	2 00

General Fund Disbursements, 1910.

Wilson, H. W. Co., books.....	63 75
Ward, E. J., book.....	80
Wisconsin State Journal, subscription.....	5 00
Wisconsin Anti-Tuberculosis Society, subscription.....	3 75
Wisconsin Equity News, subscription.....	1 00
State Insurance Fund, premiums.....	45 18
	\$34,176 53

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Allen, Thomas, compassman.....	\$112 00
Birge, E. A., director, sal. and exp.....	791 59
Balsey, F. M., services.....	83 18
Brightman, Herbert, teamster.....	48 67
Besaw, George, cook.....	32 50
Brewer, B. C., stenographer.....	82 00
Baker, O. E., assistant.....	118 43
Barnes, R. A., services.....	75 00
Colladay, E. B., services.....	150 95
Christopher, R. T., services.....	246 66
Cenfield, F. H., services.....	17 10
Charron, Paul, cook.....	49 73
Conrey, Guy, chemist.....	617 70
Crampton, B. L., services.....	8 10
Dunnewald, T. J., assistant.....	501 96
Dudgeon, S. B., assistant.....	137 00
Davis, J. B., services.....	10 00
Evans, W. J., services.....	19 29
Gray, James, compassman.....	27 00
Glaettli, A. Jr., services.....	4 20
Graul, E. J., analyst.....	50 00
Hotchkiss, W. O., geologist, sal. and exp.....	3,955 53
Hirst, A. R., engineer, sal. and exp.....	2,932 03
Hall, E. B., geologist, sal. and exp.....	259 99
Huels, F. W., special assistant, sal. and exp.....	810 52
Hall, S. P., services.....	99 30
Havard, F. T., services.....	7 00
Juday, Chancey, biologist, sal. and exp.....	1,719 41
Jones, E. R., expert.....	148 63
Johns, Louise, analyst.....	529 18
Kuelling, H. J., assistant engineer, sal. and exp.....	1,789 17
Kuhlman, A. H., assistant.....	301 30
Kemmerer, George, services.....	38 10
Le Grand, A. J., services.....	175 05
Lorenz, E. H. J., work on model.....	787 43
Lynes, George, compassman.....	83 61
Lorenz Model Co., services.....	63 35
Leutzsinger, W. A., services.....	15 25
Langwell, J. S., services.....	1 30
Musback, F. L., assayer, sal. and exp.....	1,503 53
Mitchell, W. R., services.....	29 16
Meyer, A. H., assistant.....	444 45
Nebel, Walter, assistant.....	5 75
Nelson, Oran, services.....	1 00

General Fund Disbursements, 1910.

Nourse, S. D., labor.....	17 00
Pickering, H. G., services.....	20 85
Peltier, G. L., labor.....	62 80
Quan, C. E., stenographer.....	12 95
Rigden, E. J., services.....	41 00
Sanford, F. G., clerk.....	325 00
Stoddart, C. W., chemist.....	743 95
Schoenmann, L. R., assistant, sal. and exp.....	497 10
Spraker, E. B., assistant, sal. and exp.....	624 00
Smith, A. J., services.....	8 00
Torkelson, M. W., engineer, sal. and exp.....	2,620 02
Thwaites, F. T., assistant geologist, sal. and exp.....	770 00
Truog, Emil, assistant.....	175 58
Toole, E. H., services.....	58 30
Wells, W. C., stenographer.....	664 53
Wells, W. C., Estate of, salary.....	34 00
Weidman, S., geologist, sal. and exp.....	3,065 31
Walster, H. L., assistant.....	126 02
Ward, O. G., draftsman.....	50 05
Whitson, A. R., services.....	185 76
American Express Co., expressage.....	171 32
Ashley, H. E., expenses.....	39 00
Bishop, J. & Co., supplies.....	321 40
Baker, J. T., Chemical Co., supplies.....	71 38
Bleininger, A. V., expenses.....	38 40
Cantwell Printing Co., supplies.....	59 25
Carpenter, G. B., Co., supplies.....	44 00
Curtiss, F. W., prints.....	46 25
Democrat Printing Co., printing.....	151 15
Dietzgen, Eugene, Co., supplies.....	108 26
Dyke, L. G., expenses.....	10 99
Estes, R. L., Agent, typewriter rent.....	1 50
Fass, Joseph, & Co., supplies.....	5 25
Gould, Wells & Blackburn Co., supplies.....	15 00
Grimm's Book Bindery, supplies.....	46 16
Gallagher, John, Co., supplies.....	15 00
Gurley, W. & L. E., supplies.....	106 16
Haswell Furniture Co., supplies.....	117 85
Hoen, A. & Co., cuts.....	165 00
Haak, William, Jr., supplies.....	16 00
Illinois Electric Co., supplies.....	14 00
Indiana Road Machine Co., machine.....	81 50
Illinois Central R. R. Co., freight.....	4 65
Kny, Scherer Co., instruments.....	54 00
Kenyon Printing & Mfg. Co., books.....	15 00
Laun, Mangold & Co., supplies.....	30 58
Mandel Engraving Co., cuts.....	3 30
Madison Tent & Awning Co., supplies.....	6 75
Mead, W. J., books.....	10 00
Mautz Bros., supplies.....	10 27
National Distilling Co., supplies.....	27 18
Niedecken, H., Co., supplies.....	40 00
Oscar, N. M., books.....	5 00
Polk, R. L. & Co., directory.....	6 00
Parsons Printing & Stationery Co., supplies.....	51 13

General Fund Disbursements, 1910.

Plantz, Samuel, expenses.....	5 74
Post, L. M., repairs.....	9 80
Streissguth-Petran Engraving Co., cuts.....	49 71
Sargent, E. H. & Co., supplies.....	276 57
Smith's Livery, livery.....	12 25
Smithsonian Institution, exchanges.....	31 45
Torison Balance Co., supplies.....	35 00
Veeder & Veeder, books.....	5 00
University Co-operative Co., supplies.....	2 30
Wells, Fargo & Co., expressage.....	74 19
Whitall Tatum Co., supplies.....	45 72
Wagner, George, expenses.....	32 80
Wright Bros. Co., supplies.....	17 20
Wolff, Kubly & Hirsig, supplies.....	61 55
West, H. H., Co., supplies.....	10 00
	\$31,563 28

GRAIN AND WAREHOUSE COMMISSION.

Crumpton, W. H., commissioner.....	\$1,200 00
Johnson, H. A., commissioner.....	1,200 00
Kernan, James, commissioner.....	1,200 00
	\$3,600 00

STATE BOARD OF AGRICULTURE.

American Express Co., expressage.....	\$154 30
Wells, Fargo & Co., expressage.....	92 40
Madison Postoffice, postage.....	593 21
Western Union Telegraph Co., messages.....	20 55
Postal Telegraph Cable Co., messages.....	65
Wisconsin Telephone Co., messages.....	15 40
Democrat Printing Co., printing.....	2,655 44
C., M. & St. P. Ry. Co., freight.....	25 00
Streissguth-Petran Engraving Co., cuts.....	412 35
Treasurer State Board of Agriculture, chapter 320, laws 1907.....	10,000 00
Treasurer State Board of Agriculture, chapter 392, laws 1909.....	46,904 63
State Insurance Fund, premiums.....	1,902 96
	\$62,776 89

BOARD OF IMMIGRATION.

Campbell, A. D., secretary, sal. and exp.....	\$2,309 46
Berry, Rose, stencographer.....	780 00
American Express Co., expressage.....	190 24
Wells, Fargo & Co., expressage.....	134 37
Madison Postoffice, postage.....	250 00
Western Union Telegraph Co., messages.....	12 07
Wisconsin Telephone Co., messages.....	21 70
Democrat Printing Co., printing.....	869 63
Kessenich, J. J., supplies.....	5 78
Hammersmith Engraving Co., cuts.....	136 91

General Fund Disbursements, 1910.

Cantwell Printing Co., supplies.....	73 55
Chippewa Valley Publishing Co., advertising.....	25 00
Stanley, F. G. & C. A., lumber.....	8 50
Foster, Thomas, expenses.....	74 96
Parsons Printing & Stationery Co., supplies.....	5 50
Blued, F. C. & Co., printing.....	21 75
Capital City Paper Co., supplies.....	4 33
Manz Engraving Co., cuts.....	10 37
Chicago Engraving Co., cuts.....	61 24
Madison Engraving Co., cuts.....	11 75
College Book Store, supplies.....	9 10
Meyer News Service Co., clippings.....	20 50
Moseley, J. E., supplies.....	15 20

\$5,051 91

BOARD OF CONTROL.

Cowie, R. S., member, sal. and exp.....	\$3,710 87
Conover, A. D., member, sal. and exp.....	3,471 78
Grimmer, Elmer, member, sal. and exp.....	3,435 75
Graebner, W. H., member, sal. and exp.....	3,298 60
Frisby, A. J., member, sal. and exp.....	3,149 03
Dresser, L. B., member, sal. and exp.....	64 46
Grotophorst, Herman, member, sal. and exp.....	66 72
Tappins, G. J., clerk.....	21 51
Tappins, M. J., secretary, sal. and exp.....	2,577 04
Lerum, A. C., chief clerk.....	1,500 00
Lerdall, H. T., 1st assistant chief clerk.....	1,100 00
Bart, W. F., 2nd assistant chief clerk.....	527 42
Hadley, L. L., 2nd assistant chief clerk.....	300 00
Barnard, J. E., clerk.....	806 98
Rideout, F. R., stenographer.....	232 26
Howard, M. V., clerk and stenographer.....	757 90
Breitenbach, A. E., stenographer.....	556 98
Rawson, H. R., parole officer, sal. and exp.....	1,694 80
Beach, F. E., parole officer, sal. and exp.....	1,517 98
Gruenhagen, A. F., field officer, sal. and exp.....	1,898 04
Seibel, J. M., field officer, sal. and exp.....	1,792 08
Jostad, B. M., field officer, sal. and exp.....	1,369 22
Cowie, A. J., field officer, sal. and exp.....	809 53
Democrat Printing Co., printing.....	1,174 40
American Express Co., expressage.....	91 26
Wells, Fargo & Co., expressage.....	86 44
Madison Postoffice, postage.....	711 60
Western Union Telegraph Co., messages.....	230 81
Postal Telegraph-Cable Co., messages.....	77 65
Wisconsin Telephone Co., messages.....	815 91
White, M. J., examinations.....	25 00
Fowle, F. K., examinations.....	25 00
McClurg, A. C. & Co., books.....	15 00
O'Connor, P. E., services.....	30 50
Wegge, W. F., examinations.....	20 00
Falbe, John, transporting patents.....	100 00
Democrat Printing Co., subscription.....	7 50
Welch & Carney, services.....	529 40
State Journal Printing Co., subscription.....	5 00

General Fund Disbursements, 1910.

Engineering Record, subscription.....	3 00
Municipal Journal & Engineer, subscription.....	6 00
Householder, Mattie, services.....	31 60
American Contractor, subscription.....	5 00
Bradley, H. E., examinations.....	15 00
Meyer News Service Co., clippings.....	24 00
Masters, V. M., book.....	1 57
Dean, Joseph, examinations.....	5 00
Gill, J. F., examinations.....	5 00
Weigen, A. J., subscription.....	3 00
Daily Bulletin, subscription.....	3 15
McGraw Pub. Co., books.....	3 00
American Academy of Political and Social Science, sub- scription.....	3 20
Stevens, J. V., examination.....	20 80
Sundry persons, fees; investigation State Hospital.....	79 59
Sundry persons, fees, investigation Dodge Co. asylum..	309 04
University of Chicago Press, books.....	1 80
McClurg, A. C. & Co., books.....	1 05
Watertown Daily News, subscription.....	4 50
Sturtevant, J. L., Co., subscription.....	1 10
Northwestern Miller, subscription.....	4 00
American Thresherman, subscription.....	3 00
National Food Magazine, subscription.....	1 00
Gage Publishing Co., subscription.....	2 00
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	\$39,140 82

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$161,207 10
Northern Hospital for Insane.....	156,227 80
School for Deaf.....	84,873 22
School for Blind.....	39,981 33
Industrial School for Boys.....	76,847 83
State Prison.....	178,379 00
State Public School.....	68,132 07
Home for Feeble Minded.....	161,436 61
State Reformatory.....	101,850 90
Tuberculosis Sanatorium.....	82,893 69
	<hr/>
	\$1,111,829 55

WISCONSIN WORKSHOP FOR BLIND.

Democrat Printing Co.....	\$27 54
Kustermann, Oscar.....	1,654 53
Kojis, John.....	612 00
Milwaukee Western Fuel Co.....	32 00
Patz, Peter.....	614 00
Schroeder, William.....	693 00
Wilmanns, F. M.....	1,284 00
Western Fuel Co.....	74 00
Wiese, Henry.....	40 25
Zauna, Michael.....	614 00
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	\$5,645 32

General Fund Disbursements, 1910.

WISCONSIN VETERANS' HOME.

State Insurance Fund, premiums.....	\$942 11
Treasurer Wisconsin Veterans' Home, chapter 248, laws 1893, less insurance.....	4,057 89
Treasurer Wisconsin Veterans' Home, care of inmates, etc.	108,568 24
	\$113,568 24

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS.

Chapter 324, Laws 1909.

Arnold, J. C.....	\$9 80
Anderson, L. J.....	22 25
Abresch, Chas., Co.....	18 45
Breese, L. B.....	88 67
Boston Store.....	130 72
Berry, M. J.....	10 73
Carroll, G. A.....	176 43
Cream City Roofing & Paint Mfg. Co.....	7 50
Currie Brothers Co.....	12 50
Downey & Kruse Co.....	92 79
Emslie, John.....	35 00
Evers, L. F.....	851 00
Ellis & Coogan.....	1,487 06
Ellsworth, Mrs. A. B.....	225 00
Fairbanks, Morse Co.....	3 90
Friend, L. R.....	907 22
Foote, H. W.....	158 06
Gross, Phillip, Hardware Co.....	52 36
Gamewell Fire Alarm Telegraph Co.....	375 00
Hennecke, C., Co.....	2 50
James, Peter.....	420 00
Jaeckel, O. C.....	191 00
Johns-Manville Hardware Co.....	21 07
Kelly, D. F.....	45 90
Kiewert, C. L., Co.....	8 95
Loomis, E. M.....	30 00
Milwaukee Leather Belting Co.....	14 09
Meyer, L. A., Co.....	15 55
Milwaukee Mirror & Art Glass Works.....	2 55
Manthy-Sieker Co.....	19 46
MacKell, D. F.....	20 65
Newton Engineering Co.....	19 83
Nutting, H. K.....	431 89
Niss, C. & Sons.....	24 00
Ormsby, Mantel & Grate Co.....	2 50
O'Neil Oil & Paint Co.....	14 40
Patek Brothers.....	9 68
State Insurance Fund.....	395 55
Stacy, F. M.....	313 55
Standard Iron & Wire Works.....	20 00
Standard Harness Co.....	74 50

General Fund Disbursements, 1910.

Standard Paper Co.....	1 25
Storrs & Harrison Co.....	11 40
Seely, F. A., Co.....	15 00
Thiele, Henry, Co.....	16 38
Troy Laundry Machinery Co.....	35 00
Wynne, J. H.....	229 30
Winter, William.....	226 72
Weden, H. & Sons, Co.....	34 80
West, H. H., Co.....	2 60
Warner, Nellie.....	294 00
White Light Mantle Co.....	5 00
Zuege, Fred.....	269 03
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	\$7,902 54

 MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:		Columbia County Asylum:	
Brown	\$7,593 00	Columbia	\$4,764 21
Calumet	130 00	Adams	170 18
Door	1,002 33	Green Lake	159 69
Iron	338 26	Jackson	179 50
Kewaunee	662 17	Juneau	530 92
Langlade	123 42	Marquette	880 82
Oconto	2,354 23	Portage	412 83
Shawano	267 79	State-at-Large	2,818 52
Taylor	165 32		<hr/>
Wood	139 00		\$9,916 67
State-at-Large	139 58	Dane County Asylum:	
	<hr/>	Dane	\$9,385 29
	\$12,915 10	Milwaukee	57 78
		Washburn	6 00
		State-at-Large	244 68
			<hr/>
			\$9,693 75
Chippewa County Asylum:		Dodge County Asylum:	
Chippewa	\$3,462 50	Dodge	\$7,717 71
Ashland	1,072 81	Clark	171 42
Barron	2,721 94	Lincoln	172 44
Bayfield	1,556 81	Shawano	348 36
Burnett	295 18	State-at-Large	511 60
Clark	665 25		<hr/>
Douglas	1,565 24		\$8,921 53
Jackson	168 94	Douglas County Asylum:	
Pepin	898 04	Douglas	\$438 00
Pierce	17 66	Ashland	322 06
Polk	291 43	Barron	24 10
Price	1,899 90	Bayfield	106 11
Rusk	1,685 13	State-at-Large	38 64
Sawyer	186 37		<hr/>
Taylor	1,465 12		\$928 91
Washburn	476 62		
Wood	169 77		
State-at-Large	987 26		
	<hr/>		
	\$19,585 97		

General Fund Disbursements, 1910.

Dunn County Asylum:		Oconto	182 42
Dunn	\$5,290 29	Oneida	225 28
Ashland	468 09	Ozaukee	356 86
Barron	2,035 38	Portage	869 00
Bayfield	341 31	Shawano	182 42
Buffalo	172 37	Vilas	182 42
Burnett	512 88	Waushara	364 86
Clark	343 16	Wood	256 28
Douglas	988 63	State-at-Large	1,564 71
Jackson	87 71		
Oneida	169 77		\$14,416 73
Pepin	1,016 73	Grant County Asylum:	
Pierce	1,185 00	Grant	\$7,593 28
Polk	652 36	Crawford	1,644 15
Price	337 61	La Fayette	172 94
St. Croix	174 52	State-at-Large	563 03
Taylor	685 42		
Washburn	544 95		\$9,973 40
Wood	169 87	Green County Asylum:	
State-at-Large	1,195 40	Green	\$4,207 50
	\$16,371 45	Buffalo	173 22
Eau Claire County Asylum:		Douglas	288 76
Eau Claire	\$4,969 50	Jackson	325 11
Ashland	828 49	Juneau	1,884 82
Barron	683 62	Kenosha	419 54
Bayfield	2,712 15	La Fayette	2,567 41
Buffalo	679 07	Pierce	170 87
Clark	1,008 78	Polk	344 51
Douglas	2,813 93	State-at-Large	333 10
Iron	409 16		\$10,714 84
Jackson	506 54	Iowa County Asylum:	
Langlade	20 58	Iowa	4,282 60
Lincoln	341 06	Adams	171 44
Marquette	332 76	Ashland	168 84
Polk	343 06	Buffalo	335 41
Price	763 86	Burnett	163 34
Taylor	2,075 66	Crawford	495 57
Vilas	167 02	Douglas	164 69
Washburn	161 14	Grant	196 06
Wood	169 82	Iron	164 59
State-at-Large	1,714 98	Jackson	657 32
	\$20,701 18	La Fayette	1,786 58
Fond du Lac County Asylum:		Monroe	63 43
Fond du Lac	\$6,170 36	Oconto	24 35
Brown	39 86	Pierce	505 23
Calumet	216 28	Price	164 34
Door	364 86	Polk	830 99
Green Lake	2,014 42	Shawano	164 89
Langlade	182 42	Washburn	162 89
Lincoln	110 58	State-at-Large	3,596 23
Manitowoc	163 42		\$14,098 79
Marquette	970 28		

General Fund Disbursements, 1910.

Jefferson County Asylum:		Portage	2,823 27
Jefferson	\$7,491 43	Sawyer	170 92
Ashland	167 42	Shawano	1,228 58
Burnett	172 42	Taylor	172 42
Lincoln	172 12	Vilas	171 67
Rock	37 36	Waushara	195 12
Taylor	169 22	Wood	2,750 56
Waushara	332 06		
State-at-Large	945 14		\$25,406 41
	<hr/>		
	\$9,487 17	Marinette County Asylum:	
La Crosse County Asylum:		Marinette	\$3,900 21
La Crosse	\$10,005 64	Ashland	366 36
Barron	350 10	Bayfield	176 02
Bayfield	177 42	Brown	134 85
Buffalo	652 17	Calumet	173 32
Douglas	575 70	Clark	491 83
Pierce	315 01	Dane	194 12
State-at-Large	269 78	Douglas	160 60
	<hr/>	Door	568 65
	\$12,345 82	Dunn	170 52
Manitowoc County Asylum:		Florence	232 87
Manitowoc	\$5,893 93	Forest	28 67
Calumet	891 14	Iron	884 31
Door	1,824 31	Jackson	535 93
Kewaunee	1,422 66	Juneau	164 40
Langlade	370 57	Kewaunee	344 16
Oconto	346 61	Langlade	685 16
Ozaukee	2,986 57	Lincoln	629 44
Shawano	167 64	Marquette	44 44
Taylor	2 80	Oconto	2,393 21
Vilas	169 52	Oneida	444 58
State-at-Large	5,447 16	Portage	602 66
	<hr/>	Price	161 16
	\$19,522 91	Shawano	1,445 18
Marathon County Asylum:		Vilas	513 28
Marathon	\$6,397 72	Waushara	195 42
Ashland	1,430 84	Wood	158 16
Bayfield	483 59	State-at-Large	2,401 23
Barron	514 78		<hr/>
Buffalo	169 67		\$18,200 74
Clark	1,546 76	Milwaukee County Asylum:	
Florence	172 52	Milwaukee	\$17,568 86
Iron	693 57		
Jackson	523 63	Monroe County Asylum:	
Juneau	344 71	Monroe	\$4,554 85
Langlade	1,389 53	Adams	169 57
Lincoln	1,792 12	Clark	342 49
Marquette	343 76	Jackson	310 48
Oconto	1,028 48	Juneau	873 20
Oneida	718 73	State-at-Large	248 35
Polk	343 46		<hr/>
			\$6,498 94

General Fund Disbursements, 1910.

Outagamie County Asylum:		Washburn	168 42
Outagamie	\$6,811 36	State-at-Large	2,111 75
Bayfield	329 01		
Calumet	681 77		\$13,361 27
Door	815 68	Sauk County Asylum:	
Kewaunee	1,296 93	Sauk	\$5,552 57
Langlade	334 21	Barron	163 29
Lincoln	533 53	Burnett	157 84
Oconto	1,028 83	Juneau	2,215 72
Oneida	339 91	Monroe	78 21
Pierce	168 17	Pepin	157 89
Portage	688 67	Pierce	478 18
Rusk	331 26	Sawyer	156 64
Shawano	1,046 00	Washburn	206 06
Taylor	168 52	State-at-Large	575 15
State-at-Large	339 90		
			\$9,741 53
	\$14,913 75	Sheboygan County Asylum:	
Racine County Asylum:		Sheboygan	\$9,661 71
Racine	\$7,788 64	Calumet	675 72
Clark	160 92	Door	168 92
Iron	159 29	Fond du Lac	168 92
Jefferson	316 08	Green Lake	168 92
Kenosha	6,191 76	Iron	337 36
Kewaunee	163 21	Langlade	265 42
Marinette	170 56	Ozaukee	229 78
Oneida	156 80	Pierce	168 92
Rock	165 42	Portage	337 86
State-at-Large	2,211 57	Price	77 84
		Shawano	509 28
	\$17,484 25	Waushara	168 92
Richland County Asylum:		Wood	266 42
Richland	\$3,317 57	State-at-Large	2,280 89
Adams	512 18		\$15,486 88
Buffalo	675 17	St. Croix County Asylum:	
Crawford	3,241 31	St. Croix	\$4,845 43
Jackson	169 77	Ashland	503 55
Juneau	872 14	Barron	1,941 30
La Fayette	236 85	Bayfield	1,043 43
Marquette	170 32	Buffalo	344 72
Monroe	112 91	Burnett	885 94
Pierce	337 51	Douglas	2,314 51
Sauk	124 89	Marquette	170 02
Wilas	168 32	Pepin	162 72
Waushara	690 52	Pierce	2,836 00
Wood	347 16	Polk	2,321 63
State-at-Large	6,465 94	Portage	677 19
		Sawyer	164 01
	\$17,442 56	Taylor	168 17
Rock County Asylum:		State-at-Large	1,832 24
Rock	\$8,827 50		
Brown	171 42		
La Fayette	1,387 46		
Marquette	694 72		
			\$20,710 86

General Fund Disbursements, 1910.

Trempealeau County Asylum:		Lincoln	337 51
Trempealeau	\$5,323 93	Marquette	59 14
Buffalo	1,342 60	Oconto	502 68
Clark	1,155 14	Oneida	356 06
Jackson	2,136 70	Ozaukee	4,118 31
Penin	457 83	Portage	360 26
Portage	2,775 01	Shawano	327 76
Wood	654 64	Vilas	160 37
State-at-Large	505 96	Waushara	686 23
		state-at-Large	2,847 44
	\$14,351 81		\$15,189 24
Vernon County Asylum:		Waukesha County Asylum:	
Vernon	\$5,427 01	Adams	141 30
Adams	320 25	Waukesha	\$6,718 50
Barron	508 28	Calumet	512 70
Buffalo	169 42	Dodge	105 20
Burnett	368 11	Green Lake	165 44
Clark	994 71	Jefferson	407 22
Crawford	1,461 79	Juneau	106 50
Douglas	308 30	Kenosha	323 00
Jackson	347 14	Milwaukee	734 59
Juneau	969 76	Oneida	176 99
Penin	508 28	Portage	217 91
Polk	338 86	Racine	156 44
Wood	184 82	Shawano	177 34
State-at-Large	2,855 06	Waupaca	5 14
	\$15,761 79	Wood	156 44
		State-at-Large	2,721 95
			\$12,826 66
Walworth County Asylum:		Waupaca County Asylum:	
Walworth	\$4,718 57	Waupaca	\$4,991 36
Barron	172 84	Bayfield	169 32
Buffalo	81 73	Forest	163 14
Douglas	156 33	Iron	330 27
Door	319 30	Kewaunee	333 99
Jefferson	158 96	Langlade	832 02
Kenosha	167 80	Lincoln	331 32
La Fayette	160 79	Oconto	1,523 13
Langlade	141 16	Portage	2,766 39
Marquette	169 89	Price	676 18
Milwaukee	33 52	Shawano	649 86
Portage	166 90	Taylor	162 57
Waushara	177 89	Waushara	96 28
State-at-Large	3,399 99	Woo	1,136 08
	\$10,025 67	State-at-Large	1,115 25
			\$15,277 16
Washington County Asylum:		Winnebago County Asylum:	
Washington	\$3,924 00	Winnebago	\$11,001 03
Ashland	167 44	Ashland	165 54
Calumet	821 59		
Forest	171 34		
Kewaunee	165 55		
Langlade	183 92		

General Fund Disbursements, 1910.

Bayfield	669 48	Marathon	9 86
Douglas	317 09	Oneida	159 74
Florence	342 48	Portage	160 50
Green Lake	660 08	Shawano	554 46
Iron	340 21	Taylor	161 41
Kewaunee	165 19	Waushara	605 99
Langlade	166 84	Wood	164 64
Lincoln	802 49	State-at-Large	991 17
Marquette	159 27		
			\$17,597 83
Total for chronic insane.....			\$467,440 45

MAINTAINING ACUTE, CHRONIC AND CRIMINAL INSANE.

Milwaukee County Asylum.....	\$69,852 05
Democrat Printing Co., printing report.....	73 37
	\$69,925 42

SCHOOLS FOR THE DEAF, CHAPTER 537, LAWS 1909.

Antigo	\$1,785 00	New London	1,529 17
Appleton	845 83	Oshkosh	993 33
Ashland	2,097 20	Platteville	963 75
Black River Falls.....	2,190 22	Rice Lake	1,211 47
Bloomington	1,237 65	Racine	3,109 98
Eau Claire	5,417 15	Sheboygan	1,181 26
Fond du Lac.....	1,517 50	Sparta	959 17
Green Bay	2,413 33	Stevens Point	1,626 67
La Crosse	477 91	Superior	1,273 33
Marinette	826 17	Wausau	1,103 00
Madison	1,115 00		
Milwaukee	11,105 03		\$44,979 12

DAY SCHOOLS FOR BLIND, CHAP. 551, LAWS 1907 AND CHAP. 199, LAWS 1909.

Milwaukee	\$3,996 60
Racine	796 65
	\$4,793 25

AID TO RURAL SCHOOLS, CHAP. 553, LAWS 1907.

Town Union.....	\$75 00
Town Hazel Green.....	75 00
Town Rutland.....	75 00
Town Union.....	75 00
Town Waukesha	75 00
Town Amberg.....	75 00
Towns Curran and Hixton.....	75 00
Town Port Wing.....	150 00
	\$675 00

General Fund Disbursements, 1910.

SUPERINTENDENTS OF COUNTY ASYLUMS.

Democrat Printing Co., report.....	\$128 04
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REPORTING CRIMINAL STATISTICS.

Clerks of courts.....	\$60 80
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PREVENTION OF SAN JOSE SCALE, CHAP. 529, LAWS 1907.

Tracy, Gibbs & Co.....	\$10 25
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SEED INSPECTION, CHAP. 173, LAWS 1909.

Leith, B. D., services.....	\$8 25
Morris, G. C., services.....	5 38
Steinle, Katharine, services.....	26 80
Quan, C. E., services.....	71 50
Keyes, E. W., P. M., postal cards.....	25 00
Blied & Schneider, tins.....	3 75
	<hr/>
	\$140 68

INSPECTOR OF APIARIES.

France, N. E., per diem and exp.....	534 02
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ACADEMY OF SCIENCES, ARTS AND LETTERS.

Madison Engraving Co.....	\$21 75
American Express Co.....	37 74
Wells, Fargo & Co.....	62 11
Cockayne, E. O.....	67 40
C. & N. W. Ry. Co.....	30 99
Democrat Printing Co.....	566 35
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COMMISSIONERS OF PUBLIC PRINTING.

Milwaukee Free Press.....	\$37 65
State Journal Printing Co.....	18 00
La Crosse Tribune.....	7 05
Democrat Printing Co.....	10 80
Hicks Printing Co.....	7 05
Daily Telegram Co.....	7 05
Evening Telegram Co.....	7 05
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	\$94 65

General Fund Disbursements, 1910.

MEMORIAL HALL, CHAP. 166, LAWS 1907.

Ridgway, I. A.....	\$28 00
Smith, Nicholas.....	2 60
Mautz Brothers.....	12 85
Caie, T. J. Co.....	24 00
Torch Press.....	10 00
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	\$77 45

STATE BOARD OF ARBITRATION.

Humphrey, John, per diem and exp.....	\$1,958 85
Pahl, E. F., per diem and exp.....	26 59
Lewis, D. C., stenographic services.....	450 00
	<hr/>
	\$2,435 44

STATE BOARD OF CANVASSERS.

Democrat Printing Co., publishing returns.....	\$6 60
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STATE BAR EXAMINERS.

North, J. R., per diem and exp.....	\$390 61
Rusk, L. J., per diem and exp.....	445 74
Glicksman, Nathan, per diem and exp.....	130 00
Jackson, A. A., per diem and exp.....	330 53
Richmond, T. C., per diem and exp.....	256 63
Democrat Printing Co. printing.....	9 59
	<hr/>
	\$1,613 10

SOUTHERN WISCONSIN CHEESEMAKERS' AND DAIRYMEN'S ASSOCIATION, CHAPTER 457, LAWS 1909.

Treasurer Southern Wisconsin Cheesemakers' & Dairy- men's Association.....	\$1,000 00
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WISCONSIN CHEESEMAKERS' ASSOCIATION, CHAP. 321, LAWS 1903.

Treasurer Wisconsin Cheesemakers' Association.....	\$600 00
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WISCONSIN HORTICULTURAL SOCIETY, CHAP. 408, LAWS 1907.

Treasurer Wisconsin Horticultural Society.....	\$7,500 00
Democrat Printing Co., report, etc.....	2,827 96
Madison Engraving Co., cuts.....	39 93
Commissioners of Public Printing, paper.....	9 45
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\$10,377 34

General Fund Disbursements, 1910.

WISCONSIN DAIRYMEN'S ASS'N., CHAP. 457, LAWS 1909.

Treasurer Wisconsin Dairymen's Association.....	\$3,000 00
Democrat Printing Co., report.....	554 98
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	\$3,554 98

WISCONSIN CRANBERRY GROWERS' ASSOCIATION, SECTION
1479a, W. S. 1898.

Treasurer Wisconsin Cranberry Growers' Association....	\$250 00
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WISCONSIN BUTTERMAKERS' ASSOCIATION, CHAPTER 461,
LAWS 1907.

Treasurer Wisconsin Buttermakers' Association.....	\$600 00
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GOVERNOR'S CONTINGENT FUND.

Munson, O. G., private secretary.....	\$1,300 00
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WISCONSIN ARCHEOLOGICAL SOCIETY.

Streissguth-Petran Engraving Co.....	\$23 07
Schaum Engraving Co.....	16 19
Democrat Printing Co.....	138 60
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	\$177 86

BOUNTY ON WILD ANIMALS.

Sundry persons.....	\$20,214 00
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WISCONSIN STATE POULTRY ASSOCIATION, CHAP. 554, LAWS
1907.

Treasurer Wisconsin State Poultry Association.....	\$206 24
Treasurer Wisconsin State Poultry Association.....	213 40
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	\$419 64

WISCONSIN FEATHERED STOCK ASSOCIATION, CHAPTER 554,
LAWS 1907.

Treasurer Wisconsin Feathered Stock Association.....	\$614 70
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EASTERN WISCONSIN POULTRY AND PET STOCK ASSOCIA-
TION, CHAP. 554, LAWS 1907.

Treasurer Eastern Wisconsin Poultry and Pet Stock As- sociation	\$80 28
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*General Fund Disbursements, 1910.*WESTERN WISCONSIN POULTRY ASSOCIATION, CHAPTER 554,
LAWS 1907.

Treasurer Western Wisconsin Poultry Association..... \$82 40

STATE PARK BOARD, CHAPTER 327, LAWS 1909.

Fairchilds, Earnest, land.....	\$200 00
Melvin, John, land.....	900 00
Anderson, John, land.....	1,700 00
Anderson, Andrew, land.....	1,450 00
Sorenson, Ole, land.....	2,400 00
Sorenson, Inger, land.....	100 00
Olson, Rasmus, land.....	3,000 00
Rudolph, Carl, land.....	750 00
Anderson, Thor, land.....	600 00
Smith, I. A., land.....	50 00
Wilson, John, land.....	1,000 00
Aanundson, Aamund, land.....	2,499 00
Wilson, Dora, land.....	1,800 00
Hooley, G. T., land.....	1,000 00
Messer, Gustav, land.....	150 00
Anderson, Lizzie, land.....	2,800 00
Weborg, A. M., land.....	2,150 00
Larson, A. D., land.....	350 00
Tenney, L. B. T., land.....	2,000 00
Welker, Dr. H., and Henrietta, land.....	1,000 00
Weborg, Henry, land.....	2,500 00
Bank of Sturgeon Bay, land.....	600 00
Fetzer, Henry, land.....	300 00
Cody, R. P., land.....	300 00
Barringer, Josephine, land.....	900 00
Barringer, C. D., land.....	600 00
Parkinson, R. H., land.....	250 00
Nelson, T. W., land.....	799 00
Sorenson, Christian, land.....	1,700 00
Weborg, Vida, land.....	601 00
Hanson, Dorothy, land.....	2,400 00
Olson, Ole, land.....	1,700 00
Everson, Simon, land.....	4,100 00
Duclon, Frank, William, Charles and Joseph, land.....	1,700 00
Hanson, S. J., land.....	4,500 00
Albertson, Alexander, land.....	800 00
Fetzer, Henry, abstracts.....	62 00
Dahl, A. H., expenses.....	19 15
Nelson & Lawrence, abstracts.....	77 85
Nelson, Otto, recording.....	35 20
Fetzer, Cody & Bernhardt, abstracts.....	11 38
Door County Democrat, advertising.....	29 70
Wagener, H. A., fees.....	54 50
Egeland, G. R., expenses.....	22 22

 \$49,961 00

General Fund Disbursements, 1910.

 TAX TITLE AND OTHER LANDS PURCHASED, CHAPTER 137,
 LAWS 1909.

Douglas Co.....	\$446 13
Goodyear Lumber Co.....	9,500 00
	<hr/>
	\$9,946 13

INTER-STATE PARK COMMISSION.

Perkins, P. H.....	\$203 80
Mullen, William	35 00
Stetzer, William	2 00
Wild, G. W.....	54 11
Clayton, Ben.....	1 70
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	\$296 61

SHILOH MONUMENT COMMISSION.

Magdeburg, F. H., expenses.....	\$41 78
Democrat Printing Co., printing report, chap. 269. laws 1909	404 52
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	\$446 30

 VICKSBURG NATIONAL MILITARY PARK COMMISSION, CHAP.
 541, LAWS 1907.

Rood, H. W., copying names of Wisconsin soldiers....	\$30 00
Bird, H. P., expenses.....	150 41
Burnham, O. J., services.....	113 92
Harrison Granite Co., monuments.....	59,252 80
Weissert, A. G., expenses.....	32 33
Cottrell, W. L., architectural services.....	2,429 10
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	\$62,008 56

BADGER FIREMEN'S ASSOCIATION, CHAPTER 308, LAWS 1909.

Treasurer Badger Firemen's Association.....	\$62 31
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 WISCONSIN STATE FIREMEN'S ASSOCIATION, CHAPTER 308,
 LAWS 1909.

Treasurer Wisconsin State Firemen's Association.....	\$433 96
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 EAST WISCONSIN FIREMEN'S ASSOCIATION, CHAPTER 308,
 LAWS 1909.

Treasurer East Wisconsin Firemen's Association.....	\$103 73
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*General Fund Disbursements, 1910.*CLAIMS AGAINST UNITED STATES GOVERNMENT, CHAPTERS
269 and 295, LAWS 1899.

Sturdevant, L. M., special agent, salary and exp. \$3,876 45

WATERWAYS COMMISSION, CHAPTER 429, LAWS 1907. .

Reid, R. S., commissioner, salary and exp. \$5,158 76

Reid, L. T., stenographer, salary and exp. 595 76

\$5,754 52

COUNTY AGRICULTURAL SOCIETIES.

Adams County Agricultural Society.....	\$1,564 50
Ashland County Agricultural Society.....	827 06
Barron County Agricultural Society.....	1,849 76
Bayfield County Fair Association.....	690 75
Berlin Industrial and Agricultural Society.....	1,273 69
Brown County Agricultural and Fair Association.....	447 57
Blakes Prairie Agricultural Society.....	820 50
Boscobel Agricultural and Driving Park Association....	596 62
Buffalo County Agricultural Society.....	1,911 94
Burnett County Agricultural Society.....	163 73
Baraboo Valley Agricultural Society.....	1,632 56
Calumet County Agricultural Society.....	564 67
Clark County Agricultural Society.....	1,653 98
Central Agricultural and Driving Park Association....	1,328 06
Central Wisconsin State Fair Association.....	1,223 63
Columbia County Agricultural Society.....	1,993 74
Dane County Agricultural Society.....	2,151 64
Dodge County Fair Association.....	2,096 25
Door County Agricultural Society.....	744 38
Dunn County Agricultural Society.....	1,392 93
Eau Claire County Agricultural Society.....	2,182 87
Evansville Rock County Agricultural Society.....	1,423 82
Elroy Fair Association.....	1,433 37
Eastern Monroe County Agricultural Society.....	1,935 60
Fond du Lac County Agricultural Society.....	1,965 00
Forest County Agricultural Society.....	234 38
Fox River Fair and Driving Association.....	536 55
Grant County Agricultural Society.....	857 31
Green County Agricultural Society.....	1,828 59
Inter-County Fair, Spring Green.....	956 61
Inter-County Fair, Stanley.....	214 50
Jackson County Agricultural Society.....	661 35
Jefferson County and Rock River Valley Agricultural Society	1,786 80
Juneau County Agricultural Society.....	1,514 18
Kilbourn Inter-County Fair Association.....	1,865 07
Kickapoo Valley Agricultural and Driving Park Ass'n.	1,014 93
La Crosse Inter State Fair Association.....	4,904 25
La Crosse County Agricultural Society.....	784 50

General Fund Disbursements, 1910.

Lafayette County Agricultural Society.....	1,732 94
Lincoln County Agricultural Society.....	847 87
Lodi Union Agricultural Society.....	938 25
Marathon County Agricultural Society.....	1,830 74
Marquette County Agricultural Society.....	766 88
Northern Wisconsin State Fair Association.....	4,431 38
New London Agricultural and Industrial Association...	421 50
New Richmond Association and Agricultural Society....	685 12
Oconto County Fair Association.....	779 54
Oneida County Agricultural Society.....	766 50
Outagamie County Agricultural Society.....	373 50
Ozaukee County Agricultural Society.....	802 64
Pepin County Agricultural Society.....	2,200 00
Pierce County Central Fair and Stock Exchange.....	966 53
Platteville Fair and Agricultural Society.....	1,501 50
Portage County Agricultural Society.....	422 63
Polk County Agricultural Society.....	1,119 75
Price County Agricultural Society.....	1,462 87
Richland County Agricultural Society.....	1,947 90
Rusk County Agricultural Society.....	543 08
Sauk County Agricultural Society.....	1,644 61
Seymour Fair and Driving Park Association.....	484 73
Shawano County Agricultural Society.....	522 81
Sheboygan County Agricultural Society.....	1,125 34
Southwestern Wisconsin Fair Association.....	1,243 13
Sawyer County Agricultural Fair Association.....	800 43
Sparta Driving and Agricultural Society.....	892 70
Stevens Point Fair Association.....	1,137 69
Taylor County Mechanical and Agricultural Society....	447 53
Trempealeau County Agricultural Society.....	662 25
Vernon County Agricultural Society.....	1,672 29
Walworth County Agricultural Society.....	2,200 00
Washington County Agricultural Society.....	1,090 08
Waushara County Agricultural Society.....	601 50
Waupaca County Agricultural Society.....	1,400 44
Watertown Inter County Fair Association.....	1,340 36

 \$92,834 65

CAPITOL BUILDING COMMISSION, CHAP. 537, LAWS 1907.

Alphons-Custodis Chimney Construction Co., chimney..	\$4,202 10
American Steam Pump Co., boiler feed pumps, heat, light and power plant.....	625 20
American Contractor Co., advertising.....	205 55
American Express Co., expressage.....	17 63
Avery Scale Co., automatic scales.....	1,145 00
Art Metal Construction Co., vault fixtures, west wing..	7,500 00
American Wells Works Co., pump, heat, light and power plant.....	400 00
Blake Brothers, conveyor building, heat, light and power plant.....	13,600 00
Bitter, Karl, pediment, east wing.....	11,500 00
Blake Brothers conveyor building, heat, light and power plant.....	4,250 00

General Fund Disbursements, 1910.

Bischoff, G. L. plastering temporary enclosures.....	104 10
Bird & Stadleman, blacksmith work.....	14 20
Clough, H. R., lightning-rod.....	475 00
Cooper, Willis, services in secretary's office.....	75 00
Conlin, D. F., moving safe from Treasury.....	75 00
Cantwell Printing Co., printing.....	314 68
Duffin Iron Works, iron work, east wing.....	15,829 70
Downey & Kruse Co., heating and ventilating, east wing	15,175 56
Dougherty, James, leaded glass work, east wing.....	2,228 00
Democrat Printing Co., advertising.....	15 00
Doran, M. M., hauling old dome and grading.....	524 87
Dearborn Foundry Co. trench corners and curbing, heat, light and power plant.....	271 40
Dietzgen, Eugene, Co., office supplies.....	63 69
Engineering Record, advertising.....	123 00
Findorff, J. H., carpenter work, east wing.....	25,080 71
Frederickson, A. D. and J. V., structural work, east wing.....	11,553 65
Frederickson, A. D. and J. V., sculptor's scaffold, etc., east wing.....	1,999 91
Findorff, J. H., material for dome wrecking, etc.....	1,292 05
Fort Wayne Electric Works, generator, heat, light and power plant.....	1,912 50
Grant Marble Co., stone and marble work, east wing...	86,587 09
Gallagher, John, Co. curtain over sculptor's scaffold....	44 50
Hank, G. C., services as stenographer.....	575 00
Harloff, P. F., electrical work, east wing.....	8,440 75
Harloff, P. F., electrical wiring in tunnel and temporary connection.....	1,085 00
Halbert C. A., services, heat, light and power plant....	1,100 00
Ingram, O. H., expenses.....	91 90
Improvement Bulletin, advertising.....	117 20
Johnson, G. H. D., expenses.....	181 73
Kaestner & Co., elevators, east wing.....	12,693 53
Kelly, H. & Co., plumbing, east wing.....	9,319 86
Kiefer-Haessler Hardware Co., hardware, west wing....	1,062 16
Kelly, H. & Co., plumbing, west wing.....	2,874 93
Kehm, J. R., & Co., tunnel and station piping.....	55,250 00
Kiefer-Haessler Hardware Co., hardware east wing....	3,500 00
King & Walker Co., work on spout protectors, heat, light and power plant.....	28 80
Lamson Consolidated Store Service Co., pneumatic tubes, east wing.....	754 00
Link Belt Co., conveying machinery, heat, light and power plant.....	12,165 00
Mead, D. W., engineering services, heat, light and power plant.....	5,310 07
Madison Base Ball Club, ground rent and damage to fence.....	75 00
McNulty Brothers, mason work, east wing.....	38,783 80
McCarthy, T. C., heat, light and power plant.....	24,791 79
Milwaukee Free Press Co., advertising.....	207 10
McCullough, F. M., testing cement.....	2 50
Madison Gas & Electric Co., temporary connection to west wing.....	57 00

General Fund Disbursements, 1910.

Macomber Whyte Rope Co., rigging for dome wrecking..	157 47
McNulty Brothers, mason work, west wing.....	2 272 92
Mitchell, J. W.. rent of hoisting engine.....	240 00
McDonald & Doran, wrecking central portion of old capitol	500 00
Murphy Iron Works, coal chutes, heat, light and power plant	720 00
Modern Steel Structural Co., steel for southeast and southwest corner pavilions.....	34,000 00
Mayers A. A., supplies, dome wrecking.....	2 32
Mautz Brothers, lettering doors, west wing.....	86 54
Moseley, J. E., office supplies.....	60 50
Mitchell-Vance Co., electrical fixtures, east wing.....	9,107 97
Modern Steel Structural Co. steel, south wing and central portion.....	44,855 97
Nordberg Mfg. Co., engines, heat, light and power plant	9,012 50
Owens, William, storm water sewer, east wing, etc.....	365 11
Platt Iron Works, feed water heater, heat, light and power plant	628 64
Porter, L. F., cash advanced for dome wrecking, etc.....	5,140 79
Porter, L. F., salary as secretary	3,500 00
Postal Telegraph-Cable Co., telegrams.....	42 85
Pawling & Harnischfeger, crane, heat, light and power plant	875 00
Post, G. B. & Sons architectural services.....	45,000 00
Peper, J. W.. removing Treasury vault.....	176 10
Post, G. B. & Sons, extra prints.....	115 62
Prescott, F. M., Steam Pump Co. pumps, heat, light and power plant	3,480 00
Pittsburg Testing Laboratory, testing steel.....	297 91
Rochette & Parzini, models interior finish, east wing...	3,120 00
Reynolds, E. S. drayage.....	14 75
State Journal Printing Co., advertising.....	183 60
Schubert, J. C., photographs.....	11 00
Sater, E. E., electric wiring, east wing and heat, light and power plant.....	137 54
Trachte Brothers & Co., salamanders, heat, light and power plant	35 10
Vulcan Iron & Steel Works, iron work, west wing.....	6,128 80
Van Cleve, J. A.. expenses.....	76 83
Woodbury Granite Co., granite work, east wing.....	81,504 50
Wiedenbeck, Dobelin & Co., bolts.....	28 47
Western Builder Publishing Co., advertising.....	16 30
Wisconsin Telephone Co., rental and toll.....	52 53
Woodbury Granite Co., granite work, west wing.....	48,999 34
Woodbury Granite Co., granite, south wing and central portion	151,638 26
Worden-Allen Co., rent of derrick for dome removal....	329 15
Wells, Fargo & Co. expressage.....	25 62
Wolf, Kubly & Hirsig, supplies, heat, light and power plant	245 96
Wisconsin Iron & Wire Works, stairway, east wing....	1,500 00

 \$840,358 17

General Fund Disbursements, 1910.

COMMISSIONERS OF FISHERIES.

Ashland Lime Salt & Cement Co.....	\$267 68	Billington, George....	45 90
Addison, John.....	514 00	Brunet, Samuel.....	20 90
Askew, Joseph.....	112 00	Bertrand, Roy.....	13 13
Albert, O. P., Co.....	60 30	Counter, George.....	36 50
American Express Co.	41 14	Cudahy Brothers Co..	2 60
Alford Bros.....	21 79	C., M. & St. P. Ry. Co.	1,004 34
Aschert Bros.....	64 00	C. & N. W. Ry. Co....	2,205 78
Albert, Henry.....	28 25	Clayton, J. M.....	87 41
Aphalbecker, George..	56 00	Conklin & Sons.....	31 95
Andreas & Horn.....	22 42	Cooper & Hughes Lbr. Co.	114 21
Anderson, J. W.....	12 00	Co-Operative Coal & Ice Co.	122 97
Almond Telephone Co.	4 00	Chicago House Wrecking Co.....	440 00
Anderson, Ed.....	6 01	Clements, Harry.....	61 00
Bayfield, Town of....	3 53	Clements, Elmer.....	72 50
Bayfield Progress....	1 75	Clements, Charles....	239 25
Burtis, Ralph M., Co..	123 49	Clements, August....	87 38
Budde, Albert.....	2 50	Carpenter, G. B. & Co.	927 83
Benedict, E. L.....	30 00	Claude & Starck.....	346 53
Baland, Theodore....	5 00	Clements, Bert.....	21 00
Brinner, J. H.....	5 00	Cooper, G. W.....	20 00
Bolger Bros. Mercantile Co.	13 37	Collin, William.....	15 75
Bayfield Light & Power Co.	26 93	C. B. & Q. Ry. Co....	2 00
Burkholtz, Charles....	143 00	Doyon & Rayne Lum-ber Co.....	46 91
Bentee, Herman.....	17 00	Davy, W. H.....	6 60
Booth Fisheries Co....	118 20	Durkee, Ben.....	1,112 90
Bottoms, Eugene.....	58 00	Dildine, F. H.....	9 50
Brissee, Francis.....	97 06	Duke, Albert.....	5 00
Benham, G. N.....	3 50	Davis, John.....	15 00
Bartelt, William.....	10 00	Dreibus, H.....	2 35
Brownlee, Verne.....	2 50	Denison, J. H.....	44 00
Beverly, White.....	43 20	Dosdall, Michael....	125 00
Burgstrom, Peter....	81 00	Davis, E. C.....	16 25
Bayfield Lumber and Fuel Co.....	35 82	Disch & Aghtmann...	3 70
Baker, A.....	2 00	Dottl, Joseph.....	19 50
Brotherton, E.....	13 75	Durkee, Cassie.....	15 00
Badinger, C. A.....	73 60	Darling, C. H.....	13 56
Battis Bros.....	93 26	Dorflinger, C. & Sons.	311 64
Butler, Charles.....	528 95	Durkee, Frank.....	34 75
Brissee, James.....	44 14	Durand, Chester.....	5 00
Byrne, J. L.....	27 00	Dobbins, G. H.....	10 00
Bryant, D. D.....	2 50	Democrat Printing Co.	45 36
Barrett Mfg. Co.....	2 00	Eagle Telephone Co..	43 70
Bryant, L. D.....	50 75	Englund, Olof.....	67 95
Bjorje, Fred.....	6 00	Elgar, Charles.....	251 50
Brensike, A. O.....	6 00	Eitsert, F. H.....	28 76
Bradley, Ed.....	4 00	Excelsior Shoe Store..	6 00
Bliss, Fred.....	5 00	Evans & Sprague....	44 31
Brewster, J. E.....	14 00	Electrical Supply Co..	19 10

General Fund Disbursements, 1910.

Enterprise Mfg. Co...	67 50	Howard, Nathan.....	4 50
Eckstein, A. H.....	22 50	Haak, William.....	1 68
Egan, J. M.....	5 50	Hart, Henry.....	11 25
Edlund, P.....	12 50	Hanson, H.....	4 00
Fiege, Henry.....	65 65	Hewitt, Minnie.....	11 45
Foy, James.....	815 86	Hofele Bros.....	51 50
Fieman, A. B.....	10 00	Harper, Arthur.....	36 00
Favell, W. H.....	10 50	Hewitt, Mrs. F. E....	34 50
Fuller & Johnson Mfg. Co.....	138 67	Hanaman, Fred.....	4 50
Fuller, O. G.....	220 00	Helms, Bert.....	5 00
Fuller, Charles.....	76 00	Hatch, George.....	5 00
Fizette Hotel.....	20 35	Insurance Fund.....	145 03
Feller, Wolfgang.....	10 00	Jones, J. A.....	33 55
French, E. M.....	24 00	Jones, D. W.....	182 35
Findorff, J. H.....	8 90	Jenks, Lewis.....	37 12
Fishing Gazette. The..	1 00	Jones, R. K.....	34 73
French Battery & Car- bon Co.....	2 16	Johnson, C. H.....	5 00
Ferry, Dan.....	6 00	Jacques, F. B.....	141 55
Gross, Phillip, Hard- ware Co.....	22 00	Jones, R. H.....	369 00
Guenther, John.....	451 50	Jones, George.....	185 00
Gallagher, Albert....	1,961 10	Johnson, W. A.....	5 13
Gallagher, John, Co...	1 00	Jackson, H. H. T....	220 26
Gilquist, Andrew.....	555 96	Jones, R. E., Co.....	7 50
Gross, Phillip, Hard- ware Co.....	18 90	Joseph, George.....	135 10
Gillette, Frank.....	30 00	Joseph, Charles.....	99 00
Garnich, E. & Sons...	15 10	Jahnke, Emil.....	63 00
Gillen, F. P.....	2 24	Johnston, Wilsy.....	16 00
Hartmeyer and Braun	1,125 93	Johnson, R.....	20 00
Hewitt, F. E.....	731 70	Jacobs, W. T.....	1 50
Haslem, John.....	154 20	Jenkinson, D. L....	2 35
Holt, O. A.....	60 09	Jones, W. E.....	22 10
Hotz Bros.....	287 61	Jacques, Frank.....	12 00
Hotel Upton.....	15 50	Johnston, Oscar.....	5 00
Holtman, B. F.....	886 47	Johnston, C. W.....	18 00
Hagberg, John.....	705 74	Johnston, Edward....	30 00
Hoffman Feed Co.....	4 45	Jacques, Charles.....	1 00
Henkel, Philip.....	14 00	Jones, J. H.....	23 63
Hanson, J. H.....	4 25	King & Walker Co....	37 97
Hill, James.....	28 00	Kellogg Bros. Lumber Co.....	26 70
Holliday, Elizabeth...	1 00	Kelley, T. J.....	5 00
Herrmann & Ernst...	86 79	Kendall, T. H.....	5 00
Halbach, John P.....	1 20	Keefe, David.....	26 00
Hahn, C. J.....	77 28	Kunz, W. E.....	194 50
Herold, A. F.....	227 63	Kranzfelder Bros....	26 99
Hoover & Winger....	31 50	Keeley, Neckerman, Kessenich Co.....	18 84
Harkok, J. H.....	44 00	Kunz, T.....	11 25
Herrington, F. C.....	10 00	Kirchner, Albert.....	24 88
Hickok, Mrs. John....	18 50	Kirchner, Charles & Bros.....	2 95
Harry, John.....	2 25	Kahn, D. A.....	130 95
Hagman, Arthur.....	42 63	Kalambach, Albert....	25 00
Hoffman, F. L. & Sons	3 75	Kennedy, E. D.....	17 80
		Kells, William.....	37 38

General Fund Disbursements, 1910.

Knight, William.....	11 25	Mortenson, Hanna....	6 50
Korn, Theodore & Co..	13 63	Mueller Co., The.....	148 02
Kennedy, Ray.....	192 50	Mason & Harper.....	3 00
Kreuger, Reinhold....	5 00	McGovern, C. C.....	4 00
Kelley, Joe.....	53 75	McKee, A. J.....	22 00
Lowerre, R. W.....	78 50	Moseley, J. E.....	1 30
Lorleberg, H.....	4 55	Maxwell & Jenkins...	45
Leizer, E. M.....	10 00	Moe, Ed.....	6 00
La Bonte, A. G.....	39 13	McNutt, B.....	12 00
Luck, Mike.....	30 00	Minocqua Outing Co..	45 50
Lidicker, Ed.....	69 00	Milke, H.....	26 00
Lowe & Sprague.....	40 80	Nelson, B. E.....	30 52
Loper & Loper.....	229 00	Nevin, James.....	3,044 53
Livingston, J. B.....	4 00	Nixon, William.....	20 00
Lowe & Evans.....	16 23	Nelson & Polk.....	48 60
Layland, L. C.....	122 50	Nelson, M. L.....	54 64
Larsen, J. J.....	2 80	Nelson, A.....	5 60
Lazerus, Joseph.....	18 00	North Western Fuel	
Lemior, George.....	2 50	Co.	129 93
Laughlin, Jos.....	10 00	Nixon, Dr.....	2 00
Leydell, Frank.....	36 75	Nordin, Carl.....	41 88
Lane, Henry.....	3 25	Nelson, The, Hardware	
Larsen, Tony.....	6 00	Co.	4 55
Leyndon, John.....	20 25	Nielson, E. C.....	1 00
Leyndon, James, Jr...	11 70	Nevin, George.....	4 00
Lickier, Charles.....	2 00	Nelson, R. J.....	30 50
Lugviel, Christian....	8 00	Nelson, Christian....	6 00
Longfield, S. A.....	4 00	Nelson, J. V.....	44 00
McKee, E. J.....	76 00	Northern Tel. Co.....	20 00
Minocqua Hotel Co...	64 46	Nourse Harvey.....	10 23
Madison, P. O.....	161 88	Oshkosh Water Works	
Melcher Lumber Co..	698 01	Co.	536 15
McKennon, John.....	10 00	Oberholtzer, H. J....	512 46
Minocqua Livery Co..	642 50	Olson, William.....	2 00
Mayers, A. A.....	61 49	O'Brien, J. H.....	39 75
Meyer, Frank.....	28 50	Oliver, Pearl.....	16 00
Maag, Valentine.....	907 00	O'Leary, J. E.....	25 50
Meade, Frank.....	621 47	Owen, E. H.....	3 00
McManamy, J. J.....	1 20	Owens, John.....	13 71
Maag, John.....	1,257 33	Ostermann, Louis....	5 88
Minocqua Tel. Co.....	70 90	Oshkosh Logging Tool	
Melligan, Martin.....	26 00	Co.	10 56
McCafferty, Thomas...	422 84	Purcell, Frank.....	375 77
McCall, Philip.....	63 00	Pleasant View Boat	
Mengel, Willie.....	55 00	Livery	49 30
Minocqua Hdw. Co...	144 18	Powrie, William.....	10 00
Murray, R. C.....	5 75	Pritchard, Evan.....	480 00
Morris, James.....	145 00	Pierce, J. C.....	56 00
Monti, Louis.....	182 33	Patterson, Matt.....	1,025 79
Maiden Rock Lumber		Purcell, Frank.....	82 76
Co.	29 50	Platner, S.....	11 00
Michaels, M. A.....	27 50	Phillips, J. S.....	5 00
Malquist, Lewis.....	22 00	Pritchard, F. C.....	404 62
Marvin, J. R.....	95 05	Phinney, G. D.....	33 68
McHenry, G. A.....	4 35	Pritchard, Ted.....	15 00

General Fund Disbursements, 1910.

Person, Lon.....	49 00	Standard Oil Co.....	34 20
Powers, Thomas.....	46 00	Schneider, F. M.....	2 95
Pritchard & Son.....	30 31	Schaettle, Charles.....	15 80
Patterson, S. A.....	77 00	Stone, J. W.....	16 25
Postal Telegraph Cable Co.	5 39	Sense, Herman.....	2 50
Piper Bros.....	4 74	Sayles, A. S.....	33 70
Protheroe, Lewis.....	84 50	Slaby, Frank.....	23 50
Puehler, Henry.....	4 50	Sumner, Edwin & Son	86 25
Parsons Printing & Stationery Co.....	2 25	Sumner & Crampton..	3 60
Paquette, Dennis.....	20 00	Sumner & Morris.....	423 47
Pelena, Joseph.....	186 00	Schmidt, A. F.....	2 00
Pritchard, Jerome....	5 00	Scott, Taylor Co.....	34 76
Pitt, Ben.....	1 00	Spurgeon, John.....	14 75
Pitt, Henry.....	23 00	Scheibel, R. S.....	350 60
Pitt, Len.....	1 00	Sanders, C. A.....	224 50
Pitt, James.....	1 00	Sader, E. J.....	2 70
Pritchard, Fred.....	132 20	Shimeall, H. V.....	42 75
Parquette, Charles....	26 75	Suhl, Barbara.....	6 50
Pritchard, Owen.....	11 25	Suthers, Frank.....	203 23
Quinn, W. P.....	2 00	Steffes, D. Launch & Automobile Co.....	5 69
Radloff, Frank.....	448 35	Towey, Michael.....	5 00
Ramsdale, F. C.....	902 07	Thompson, Stephen...	94 76
Reed, A. I.....	10 00	Tucker, Roy.....	1 00
Rogers, T. B.....	10 00	Tinker, W. W.....	20 00
Ripple, Robt.....	1,146 20	Thomas, William.....	5 00
Rogen, Leo.....	36 00	Thompson, Oscar.....	47 50
Roemer, Chas.....	1 00	Toner Plumbing & Heating Co.....	11 05
Radley, C. M. & G. A..	1,000 00	Tracy, Gibbs & Co....	19 50
Rose Milling Co.....	175 08	Turnquist, August....	23 45
Radley, C. M.....	5,709 04	Towers, Jesse.....	160 56
Rickeman, G. W.....	4 00	Upton, B. E. & Son...	166 45
Ramsdale, Fred.....	6 12	Vance, James.....	117 47
Swift & Co.....	1,628 50	Vanderpool, G. R....	8 00
Shepherd, O. L.....	27 59	Voss, A. H.....	10 00
Stover Engine Co....	1 00	Van Cleve, Everett...	12 25
Stark, Frank.....	174 99	Vosburg, E. P.....	8 75
Sykes, Arthur.....	174 56	Wisconsin Telephone Co.	311 69
Snavely Livery & Transfer Co. The...	1 50	Wachsmuth, Henry...	17 50
Smith, C. F., Livery & Transfer Co.....	1 00	Woodruff Hardware Store	12 52
Studley, E. H.....	10 90	Wild Rose Meat Mar- ket	24 30
Schroeder, W. E.....	10 00	Wild Rose State Bank	480 00
Smith, V. M.....	10 00	Waite, George.....	5 00
Stutther, Henry.....	2 00	Western Union Tele- graph Co.....	33 90
Schimmelpbenning, F.	13 50	Whittacker, Jennie...	30 00
Sherman, William....	5 00	Weed & Gumaer Mfg. Co.	64 00
Smith, A. C.....	6 15	Wahlquist, Andrew....	628 00
Sykes, Henry.....	28 00	Wahlquist, Fred.....	582 36
Shumway, M.....	43 94	Wozenczah, Tony.....	34 00
Smith & Shanks.....	62 89		
Schetter, P. J.....	13 00		
Schetter, M. T.....	11 00		

General Fund Disbursements, 1910.

Webster, B. O.....	1,616 71	White, J. M.....	50 00
Wells, Fargo & Co....	6 33	Wiedenbeck, Dobelin & Co.	6 24
Walter, John.....	10 00	Wegner, August.....	34 79
Ware, William.....	13 50	Worthman, R. N.....	120 00
Webber, W. H.....	2 00	Yawkey-Bissell Lumber Co.	103 39
Winger, Albert.....	19 12	Yost, Matt.....	16 00
Wehrmann, Charles...	24 20	Zalsman, P. G.....	1,126 06
Wilson, Harry.....	6 50	Zentner & Mueller....	9 90
Wild Rose Milling Co.	3 75		
Wegner Fuel Co.....	6 00		
Wtke, Ernest.....	2 00		
			\$57,221 09

COMMON SCHOOLS.

Examiners State Teachers.

Scott, W. A. per diem and exp.....	\$182 86
Viebahn, C. F., per diem and exp.....	190 87
Sage, A. H., per diem and exp.....	250 60
	\$624 33

Wisconsin Teachers' Association.

Democrat Printing Co., report.....	\$739 60
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Miscellaneous.

School Fund Income, chap. 313, laws 1903 (less sal. and exp. rural school inspector).....	\$196,946 28
School Fund Income, interest on certificates of indebtedness	109,459 00
	\$306,405 28

STATE UNIVERSITY.

Agricultural Experiment Station.

Streissguth-Petran Engraving Co.....	\$127 02
McMullen, C.....	33 60
Nielson, E. C.....	21 25
Hamilton, Anna.....	3 25
Democrat Printing Co.....	4,922 06
Geisler, F. W.....	7 87
Hoyt, R. S.....	64 35
Wilcox, R. B.....	31 20
Schubert, J. C.....	39 49
Curtiss, F. W.....	12 00
Lippert, G.....	7 00
Clark, S. L.....	4 00
	\$5,273 09

General Fund Disbursements, 1910.

Miscellaneous.

Democrat Printing Co.....	\$2,645 78
Streissguth-Petran Engraving Co.....	244 15
University Fund Income, temporary transfers, sec. 4, chap. 306, laws 1909.....	128,000 00
University Fund Income, women's building, sec. 4, chap. 428, laws 1907, as amended by sec. 6, chap. 306, laws 1909	62,496 30
University Fund Income, buildings, etc., sec. 3, chap. 428, laws 1907, as amended by sec. 5, chap. 306, laws 1909	168,876 18
University Fund Income, current expenses, sec. 2, chap. 306, laws 1909.....	100,000 00
University Fund Income, books, apparatus, etc., sec. 3, chap. 306, laws 1909.....	43,646 79
University Fund Income, educational extension and cor- respondence teaching, par. 2, sec. 7, chap. 306, laws 1909	50,000 00
University Fund Income, traveling schools of agricul- ture, par. 2, sec. 8, chap. 306, laws 1909.....	30,000 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, branch agricultural experiment stations, chap. 507, laws 1909.....	2,000 00
University Fund Income, interest on certificates of in- debtedness	7,770 00
Agricultural College Fund Income, interest on certifi- cates of indebtedness.....	4,242 00
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	\$622,921 20

NORMAL SCHOOLS.

Normal Fund Income, current expenses, chap. 455, laws 1909	\$22,000 00
Normal Fund Income, institutes, chap. 371, laws 1901..	7,000 00
Normal Fund Income, La Crosse normal, chap. 299, laws 1907, and chap. 320, laws 1909.....	71,500 00
Normal Fund Income, Milwaukee normal, chap. 175, laws 1905, and chap. 505, laws 1907.....	122,000 00
Normal Fund Income, Oshkosh normal, chap. 350, laws 1907, and chap. 320, laws 1909.....	21,000 00
Normal Fund Income, Platteville normal, chap. 320, laws 1909.....	1,500 00
Normal Fund Income, River Falls normal, chap. 350, laws 1907.....	2,500 00
Normal Fund Income, Superior normal, chap. 350, laws 1907, and chap. 320, laws 1909.....	11,500 00
Normal Fund Income, Whitewater normal, chap. 320, laws 1909.....	3,000 00
Normal Fund Income, interest on certificates of in- debtedness	36,099 00
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	\$298,099 00

General Fund Disbursements, 1910.

COUNTY TRAINING SCHOOLS FOR TEACHERS.

Buffalo	\$2,439 18	Manitowoc	2,908 54
Barron	3,500 00	Polk	2,859 48
Columbia	2,417 07	Rusk	2,658 32
Crawford	2,343 73	Shushongue	3,302 58
Dunn	3,500 00	Sauk	3,500 00
Eau Claire	3,500 00	Vernon	2,409 54
Kewaunee	3,096 10	Waushara	2,766 26
Lincoln	3,500 00	Wood	3,500 00
Langlade	2,677 80	Waupaca	2,558 58
Marinette	3,500 00		
Marathon	3,500 00		
			\$60,437 18

MANUAL TRAINING IN HIGH SCHOOLS.

Antigo	\$350 00	Menasha	350 00
Appleton	350 00	Menomonie	350 00
Ashland	350 00	Neenah	350 00
Bayfield	350 00	Omro	350 00
Beaver Dam	350 00	Oshkosh	350 00
Chippewa Falls	350 00	Racine	350 00
Eau Claire	250 00	Stanley	350 00
Fond du Lac	250 00	Stevens Point	350 00
Grand Rapids	350 00	Superior	350 00
Hayward	350 00	Trempealeau	350 00
Janesville	250 00	Wausau	350 00
Marinette	350 00		
Mayville	350 00		
			\$8,100 00

TEACHERS' COUNTY INSTITUTES, CHAPTER 476, LAWS 1905.

Adams	\$80 48	Forest	48 48
Ashland	61 28	Grant	311 00
Barron	162 82	Green	134 46
Bayfield	95 13	Green Lake	86 90
Brown	96 04	Iowa	162 82
Buffalo	110 68	Iron	52 14
Burnett	81 41	Jackson	129 89
Calumet	85 07	Jefferson	186 60
Chippewa	145 44	Juneau	152 75
Clark	192 09	Kenosha	65 86
Columbia	182 03	Kewaunee	76 83
Crawford	114 34	La Crosse	80 49
Dane	291 79	Lafayette	171 05
Dodge	215 87	Langlade	79 58
Door	67 69	Lincoln	75 92
Douglas	73 18	Manitowoc	188 43
Dunn	141 78	Marathon	215 87
Eau Claire	98 79	Marinette	102 45
Florence	29 27	Marquette	77 75
Fond du Lac	178 37	Milwaukee	157 33

General Fund Disbursements, 1910.

Monroe	194 83	Sawyer	55 80
Oconto	108 85	Shawano	146 35
Oneida	66 77	Sheboygan	165 56
Outagamie	132 63	Taylor	106 11
Ozaukee	77 75	Rempealeau	147 27
Pepin	52 14	Vernon	173 79
Pierce	147 27	Vilas	41 16
Polk	140 86	Walworth	177 45
Portage	123 48	Washburn	86 90
Price	112 51	Washington	124 40
Racine	101 53	Waukesha	136 29
Richland	146 35	Waupaca	163 30
Rock	212 21	Waushara	131 72
Rusk	92 38	Winnebago	107 02
St. Croix	165 56	Wood	115 25
Sauk	181 11		

 \$8,999 75

FREE HIGH SCHOOLS.

Abbotsford	\$387 99	Bayfield	1,358 75
Albany	387 99	Cadott	387 99
Algoma	387 99	Cambria	387 99
Alma	387 99	Cambridge	387 99
Alma Center	387 99	Cashton	387 99
Almond	387 99	Cassville	387 99
Amery	387 99	Cedarburg	387 99
Amherst	387 99	Chetek	387 99
Antigo	387 99	Chilton	387 99
Appleton	387 99	Cappewa Falls	387 99
Arcadia	387 99	Clinton	387 99
Argyle	387 99	Clintonville	387 99
Ashland	387 99	Cobb	387 99
Athens	387 99	Columbus	387 99
Augusta	387 99	Cuba City	387 99
Avoca	387 99	Cumberland	387 99
Baldwin	387 99	Colby	985 00
Bangor	387 99	Crandon	1,367 50
Baraboo	387 99	Darien	387 99
Barron	387 99	Darlington	387 99
Beaver Dam	387 99	Deerfield	387 99
Belleville	387 99	Delavan	387 99
Belmont	387 99	Depere	387 99
Beloit	387 99	Dodgeville	387 99
Benton	387 99	Durand	387 99
Berlin	387 99	De Forest	1,665 00
Barnesville	387 99	East Troy	387 99
Black Earth	387 99	Eau Claire	387 99
Black River Falls	387 99	Egerton	387 99
Blair	387 99	Elkhorn	387 99
Blanchardville	387 99	Elroy	387 99
Bloomer	387 99	Ellsworth	387 99
Bloomington	387 99	Evansville	387 99
Boscobel	387 99	Eagle River	1,112 50
Boyd	378 30	Fairchild	387 99
Brandon	387 99	Fennimore	387 99
Brillion	387 99	Fond du Lac	387 99
Brodhead	387 99	Ft. Atkinson	387 99

General Fund Disbursements, 1910.

Brooklyn	387 99	Fountain City	387 99
Burlington	387 99	Fox Lake	387 99
Friendship	279 36	Mellen	387 99
Florence	1,721 25	Menasha	387 99
Galesville	387 99	Menominee Falls	387 99
Genoa Junction	387 99	Merrill	387 99
Glen Beulah	387 99	Merrilan	387 99
Glenwood	387 99	Milton	387 99
Grand Rapids	387 99	Milton Junction	387 99
Grantsburg	387 99	Mineral Point	387 99
Green Bay (East)	387 99	Mondovi	387 99
Green Bay (West)	387 99	Monroe	387 99
Green Lake	387 99	Montello	387 99
Greenwood	387 99	Mosinee	387 99
Hammond	387 99	Mt. Horeb	387 99
Hartford	387 99	Mukwonago	387 99
Hazel Green	387 99	Muscoda	387 99
Highland	387 99	Manawa	1,207 50
Hillsboro	387 99	Marion	675 00
Horicon	387 99	Marshall	865 00
Hortonville	387 99	Melrose	607 50
Hudson	387 99	Middleton	845 00
Humbird	387 99	Minocqua	1,057 50
Hurley	387 99	Montford	1,055 00
Hayward	1,605 79	Mt. Hope	585 00
Hixton	317 50	Necedah	387 99
Independence	387 99	Neenah	387 99
Iola	387 99	Neillsville	387 99
Iron River	945 00	New Holstein	387 99
Janesville	387 99	New Lisbon	387 99
Jefferson	387 99	New London	387 99
Johnson Creek	387 99	New Richmond	387 99
Juneau	387 99	Norwalk	387 99
Kaukauna	387 99	North Crandon	915 00
Kendall	387 99	Oakfield	387 99
Kenosha	387 99	Oconomowoc	387 99
Kewaskum	387 99	Oconto	387 99
Kewaunee	387 99	Oconto Falls	387 99
Kiel	387 99	Omro	387 99
Ladysmith	387 99	Onalaska	387 99
La Farge	387 99	Ontario	387 99
Lake Geneva	387 99	Oregon	387 99
Lake Mills	387 99	Osceola	387 99
Lancaster	387 99	Oakwood	387 99
Linden	387 99	Oakwood (1908)	233 98
Lodi	387 99	Palmyra	387 99
Lone Rock	387 99	Pardeeville	387 99
Loyal	387 99	Park Falls	387 99
Little Chute	368 60	Pepin	387 99
Manitowoc	387 99	Peshtigo	387 99
Marinette	387 99	Pewaukee	387 99
Markeson	387 99	Pnillips	387 99
Marshfield	387 99	Pittsville	387 99
Mauston	387 99	Plainfield	387 99
Mayville	387 99	Platteville	387 99
Mazomanie	387 99	Plymouth	387 99
Medford	387 99	Portage	387 99

General Fund Disbursements, 1910.

Port Washington	387 99	Shell Lake	1,037 53
Potosi	387 99	South Wayne	675 00
Poynette	387 99	Thorp	387 99
Prairie du Chien	387 99	Tomah	387 99
Prairie du Sac	387 99	Tomahawk	387 99
Prentice	387 99	Trempealeau	387 99
Prescott	387 99	Two Rivers	387 99
Princeton	387 99	Tigerton	675 00
Patch Grove	697 50	Union Grove	387 99
Randolph	387 99	Unity	387 99
Reedsburg	387 99	Viola	387 99
Reeseville	387 99	Viroqua	387 99
Rewey	387 99	Verona	840 00
Rhineland	387 99	Waldo	387 99
Rib Lake	387 99	Walworth	387 99
Rice Lake	387 99	Waterloo	387 99
Richland Center	387 99	Watertown	387 99
Ripon	387 99	Waukesha	387 99
River Falls	387 99	Waupaca	387 99
Rosendale	387 99	Waupun	387 99
St. Croix Falls	387 99	Wausau	387 99
Sauk City	387 99	Wautoma	387 99
Sextonville	387 99	Wauwatosa	387 99
Seymour	387 99	West Allis	387 99
Sharon	387 99	West Bend	387 99
Shawano	387 99	West DePere	387 99
Sheboygan	387 99	Westfield	387 99
Sheboygan Falls	387 99	West Salem	387 99
Shullsburg	387 99	Weyauwega	387 99
Soldiers Grove	387 99	Whitehall	387 99
South Milwaukee	387 99	Whitewater	387 99
Sparta	387 99	Wilmot	387 99
Spooner	387 99	Wilton	387 99
Spring Green	387 99	Winneconne	387 99
Spring Valley	387 99	Wittenberg	387 99
Stanley	387 99	Wonewoc	387 99
Stevens Point	387 99	Waterford	985 63
Stockbridge	387 99	Waunakee	870 00
Stoughton	387 99	Wausaukee	790 63
Sturgeon Bay	387 99	Westboro	500 08
Sun Prairie	387 99		
Seneca	927 00		
			\$121,767 00

GRADED SCHOOLS.

Ableman	\$300 00	Angelica	200 00
Amberg	300 00	Angelo	200 00
Arbor Vitae	300 00	Aniwa	200 00
Arena	300 00	Arcadia	200 00
Ashford	300 00	Arlington	200 00
Armstrong	300 00	Athelstane	200 00
Auburn	300 00	Atlanta	200 00
Albion	200 00	Auburndale	200 00
Amherst	200 00	Aurora	200 00

General Fund Disbursements, 1910.

Albion	200 00	Cable	200 00
Auburn	200 00	Cambell	200 00
Albion	200 00	Carlton	200 00
Allouez	200 00	Casco	200 00
Amherst	200 00	Cooperstown	200 00
Amberg	200 00	Charlestown	200 00
Alban	200 00	Chelsea	200 00
Anderson	200 00	Clayton	200 00
Amnicon	200 00	Coon	200 00
Big Bend	300 00	Cumberland	200 00
Balsam Lake	300 00	Cumberland	200 00
Baraboo	300 00	Cylon	200 00
Barneveld	300 00	Caledonia	200 00
Black Creek	300 00	Cato	200 00
Bruce	300 00	Casco	200 00
Butternut	300 00	Campbell	200 00
Bovina	300 00	Caledonia	200 00
Baldwin	300 00	Clinton	200 00
Belvidere	200 00	Calumet	200 00
Bridge Creek	200 00	Caledonia	200 00
Bailey's Harbor	200 00	Christiana	200 00
Baraboo	200 00	Canton	200 00
Belle Center	200 00	Crivitz	200 00
Bennett	200 00	Dallas	300 00
Black Brook	200 00	De Soto	300 00
Blue Mound	200 00	Dorchester	300 00
Bristol	200 00	Dunn	300 00
Brule	200 00	Dunbar	300 00
Burnett	200 00	Dunn	300 00
Black Brook	200 00	Dayton	200 00
Belvidere	200 00	Dalafield	200 00
Buena Vista	200 00	Delton	200 00
Bellevue	200 00	Daniel	200 00
Buchanan	200 00	Deerfield	200 00
Bergen	200 00	Dale	200 00
Blue Mounds	200 00	Drummond	300 00
Byron	200 00	Drammen	200 00
Batavia	200 00	Eagle	300 00
Brussels	200 00	Eau Galle	300 00
Bloom	200 00	Edgar	300 00
Cameron	300 00	Eland	300 00
Catawba	300 00	Eleva	300 00
Cedar Grove	300 00	Elkhart Lake	300 00
Clear Lake	300 00	Elk Mound	300 00
Coleman	300 00	Eltrick	300 00
Colfax	300 00	East Milwaukee	300 00
Coloma	300 00	Elcho	200 00
Commonwealth	300 00	Elderon	200 00
Cottage Grove	300 00	Ellison Bay	200 00
Cylon	300 00	Evergreen	200 00
Center	300 00	Ermett	200 00
Carson	300 00	Faxon	200 00
Clifton	300 00	Elben	200 00
Cleveland	300 00	Fall River	300 00
Christiana	300 00	Fall Creek	300 00

General Fund Disbursements, 1910.

Fifield	300 00	Holcombe	200 00
Frederic	300 00	Herman	200 00
Fond du Lac	300 00	Harrison	200 00
Freedom	300 00	Howard	200 00
Fairbanks	300 00	Humbolt	200 00
Farmington	200 00	How	200 00
Freeman	200 00	Hebron	200 00
Farmington	200 00	Hiles	200 00
Forestville	200 00	Hollana	200 00
Forestville	200 00	Homestead	200 00
Fredonia	200 00	Herman	200 00
Fremont	200 00	Holland	200 00
Fulton	200 00	Holland	200 00
Fountain	200 00	Herman	200 00
Fiambeau	200 00	How	200 00
Farmington	200 00	Homestead	200 00
Forest	200 00	Hewitt	200 00
Fenwood	200 00	Hillsboro	200 00
Gillett	300 00	Ithaca	300 00
Grafton	300 00	Isabelle	200 00
Grand Rapids	300 00	Ironton	200 00
Grant	300 00	Ironton	200 00
Gratiot	300 00	Jacobs	300 00
Greenbush	300 00	Joseph	200 00
Greenfield	300 00	Jackson	200 00
Greenfield	300 00	Jacksonport	200 00
Gagen	300 00	Jefferson	200 00
Green Valley	200 00	Knight	300 00
Gibraltar	200 00	Kennan	300 00
Genesee	200 00	Kickapoo	300 00
Genoa	200 00	Loomis	300 00
Gumanton	200 00	Lake	300 00
Glen Haven	200 00	Lawrence	300 00
Glendale	200 00	La Valle	300 00
Glenwood	200 00	Lena	300 00
Grantsburg	200 00	Lowell	300 00
Greenfield	200 00	Luck	300 00
Grant	200 00	Little Wolf	300 00
Green Valley	200 00	Lake	300 00
Gordon	200 00	Lincoln	300 00
Glenwood	200 00	Lincoln	200 00
Gilman	200 00	Lima	200 00
Harrison	300 00	Lynden	200 00
Hackley	300 00	Little Falls	200 00
Hancock	300 00	Lessor	200 00
Hawkins	300 00	Lima	200 00
Hazelhurst	300 00	Lima	200 00
Hilbert	300 00	Little River	200 00
Hixton	300 00	Lima	200 00
Holcombe	300 00	Lind	200 00
Hustisford	300 00	Little Black	200 00
Hudson	300 00	Lomira	200 00
Hixon	300 00	Luxemburg	200 00
Hull	200 00	Lynxville	200 00
Hoard	200 00	Lyons	200 00

General Fund Disbursements, 1910.

Little River	200 00	Muskego	200 00
Lowville	200 00	Milwaukee	200 00
Lima	200 00	Marshall	300 00
Little Black	200 00	Middleton	300 00
Liberty	200 00	Melrose	300 00
Lisbon	200 00	Monico	200 00
Laona	300 00	Norrie	300 00
Mt. Pleasant	300 00	Nebagamon	300 00
Matteson	300 00	New Diggings	300 00
oundville	300 00	Nekoosa	300 00
Merton	300 00	Neva	300 00
Moscow	300 00	New Diggings	300 00
Madison	300 00	New Glarus	300 00
Maiden Rock	300 00	North Milwaukee	300 00
Mason	300 00	Nebagamon	200 00
Mattoon	300 00	Newton	200 00
Merrimac	300 00	Nelson	200 00
Milford	300 00	Neshkoro	200 00
Milladore	300 00	Neva	200 00
Milwaukee	300 00	Norrie	200 00
Milwaukee	300 00	Niagara	300 00
Mishicot	300 00	North Crandon	300 00
Mayville	300 00	North Bend	200 00
Mt. Pleasant	300 00	Orange	300 00
Mt. Pleasant	300 00	Oak Grove	300 00
Mequon	300 00	Otsego	300 00
Milwaukee	300 00	Otsego	200 00
Manitowoc Rapids	200 00	Osceola	200 00
Menomcnee	200 00	Ogema	200 00
Metomen	200 00	Oak Creek	200 00
Marion	200 00	Oxford	200 00
Maple Grove	200 00	Plover	300 00
Mt. Pleasant	200 00	Port Edward	300 00
Menomonee	200 00	Port Wing	300 00
Manchester	200 00	Prairie Farm	300 00
Marathon	200 00	Pensaukee	200 00
Marquette	200 00	Pine Grove	200 00
Meeme	200 00	Price	200 00
Meeme	200 00	Pratt	200 00
Merton	200 00	Preble	200 00
Mifflin	200 00	Preble	200 00
Milwaukee	200 00	Plymouth	200 00
Milwaukee	200 00	Pierce	200 00
Minong	200 00	Pine River	200 00
Moden	200 00	Pine River	200 00
Mosel	200 00	Patch Grove	200 00
Mt. Hope	200 00	Pleasant Prairie	200 00
Milwaukee	200 00	Pleasant Prairie	200 00
Mukwa	200 00	Polar	200 00
Montrose	200 00	Pound	200 00
Marcellon	200 00	oy Sippi	200 00
Mt. Pleasant	200 00	Pulaski	200 00
Mosel	200 00	Pewaukee	200 00
Marietta	200 00	Pewaukee	200 00
Merton	200 00	Pensaukee	200 00

General Fund Disbursements, 1910.

Pine River	200 00	Stiles	200 00
Red Cedar	300 00	Springfield	200 00
Reedsville	300 00	Salem	200 00
Ridgeway	300 00	Somo	200 00
Royalton	300 00	Sterling	200 00
Rose	300 00	Sumner	200 00
Rock	200 00	Stockholm	300 00
Rushford	200 00	South Germantown	200 00
Rubicon	200 00	Tiffany	300 00
R. chmeld	200 00	True	300 00
Richfield	200 00	Theresa	300 00
River Falls	200 00	Trimbelle	200 00
Rochester	200 00	Tiffany	200 00
Rock Elm	200 00	Trade Lake	200 00
Ruby	200 00	Turtle	200 00
Reseburg	200 00	Troy	200 00
Royalton	200 00	Two Creeks	200 00
Racine	200 00	Tony	300 00
Spring Lake	300 00	Turtle Lake	300 00
Springfield	300 00	Utica	300 00
Stanton	300 00	Union	300 00
Spring Valley	300 00	Union	200 00
Sumner	300 00	Utica	200 00
Saxton	300 00	Union	200 00
Scandinavia	300 00	Verona	200 00
Sherry	300 00	Wyalusing	300 00
Spencer	300 00	Waterstown	300 00
Stubbs	300 00	Washington	300 00
Springfield	300 00	Windsor	300 00
Sherman	200 00	Walworth	300 00
Sharon	200 00	Wauwatosa	300 00
St. Croix Falls	200 00	Wauwatosa	300 00
Shields	200 00	Warren	300 00
Suamico	200 00	Warren	300 00
Schley	200 00	Weston	300 00
Schley	200 00	Wayne	300 00
Spring Prairie	200 00	Wabeno	300 00
Spruce	200 00	Waterford	300 00
St. Lawrence	200 00	Wauzeka	300 00
Summit	200 00	Walworth	300 00
Sherman	200 00	Wyocena	300 00
Sullivan	200 00	Waterville	200 00
Salem	200 00	Wyoming	200 00
Saukville	200 00	Westford	200 00
Schleisingerville	200 00	Wheaton	200 00
Seneca	200 00	Wheaton	200 00
Shanagolden	200 00	Woodrider	200 00
Sheboygan	200 00	Wrightstown	200 00
Sheboygan	200 00	Warner	200 00
Sherman	200 00	Wauwatosa	200 00
Solon Springs	200 00	Wauwatosa	200 00
Somerset	200 00	Windsor	200 00
Springbrook	200 00	Wilson	200 00
Spruce	200 00	Wonewoc	200 00
Star Prairie	200 00	Woodland	200 00

General Fund Disbursements, 1910.

Waubesauee	200 00	Wiota	200 00
Wausau	200 00	Woodruff	200 00
Welcome	200 00	Wrightstown	200 00
West Kewaunee	200 00	Withey	300 00
Willow Springs	200 00	Waukau	300 00
Wilson	200 00	Weston	200 00
Winchester	200 00		
Windsor	200 00		<u>\$111,600 00</u>

MINING TRADE SCHOOL, CHAPTER 362, LAWS 1909.

Beck, George.....	\$328 00	Lauree Book Co.....	23 83
Butler, G. S. & Co....	56 71	Morrow, H. B.....	1,400 00
B'shop, M. A. & Co....	84 35	Mann, Mrs. H. B.....	45 00
Briggs & Monroe.....	5 58	Meyer, C. H.....	96 67
Crosby, Gage & Valve Co.	109 33	Marshall, Joseph.....	34 00
Curtis Mfg. Co.....	13 50	New Coal Co.....	687 62
Central Scientific Co..	60 37	Nicklas, G. L.....	100 00
Dobson, George.....	968 00	Pitts, Frank.....	16 50
Dugdale, R. I.....	46 00	Platteville Elec. Light Co.	61 21
Dennis, John.....	8 20	Platteville Gas Co....	6 45
Davis Compound Co..	23 50	Platteville Lumber & Fuel Co.....	611 89
Democrat Printing Co.	3 40	Platteville, city of....	109 85
Eastman Lumber Co..	110 50	Rindlaub, W. M.....	5 75
Fawcett, J. E., Hard- ware Co.....	251 49	Reed, James.....	9 00
Foote Mineral Co....	19 32	Rollins & Lonsberg... Co.	30 00
Fuelberg, F.....	13 00	Smalley, S. E.....	13 89
George, H. C.....	3,010 94	Shepherd Brothers....	1 45
Galena Iron Works....	55 56	Smith, W. B.....	26 44
Grundell & Son.....	16 00	Sickle, M. S.....	276 96
Gilmore, C. E.....	18 80	State Insurance Fund	210 00
Inter-State Light Co..	73 70	Thorne, Lee.....	12 00
Johnson Service Co... Kirkpatrick, George..	75 70	Valvoline Oil Co.....	65 12
Kruse Engraving Co..	700 00	Young, F. S.....	100 00
Kleinhamer, H.....	12 81		
Kleibenstein, J. L....	50 00		
Light & Power Co....	30 00		
	48 55		<u>\$10,156 94</u>

AGRICULTURAL EXPERIMENT ASSOCIATION, CHAPTER 43,
LAWS 1907.

Bibbs, Idalyn.....	\$250 00	Democrat Printing Co.	985 46
Meekin, H. W.....	9 15	Moore, R. A.....	16 36
Cantwell Printing Co..	80 50	Napier, J. M.....	10 60
Parsons Printing & Sta- tionery Co.....	30 70	Zerbel, L. R.....	22 24
Streissguth-Petran En- graving Co.....	84 85	Moore, G. E.....	17 35
Main, H. A.....	5 25	Wisconsin Experiment Station	780 00
Stone, A. L.....	29 26	Keyes, E. W., P. M....	311 00
		Moseley, J. E.....	25 75

General Fund Disbursements, 1910.

Mickels, Henry.....	34 59	Krueger, H. E.....	28 17
Milwaukee Bag Co....	130 00	Holden, P. G.....	25 00
Bonzelet, J. P.....	12 02	Longley, H. N.....	11 50
Freeman, G. A.....	55 12	Wiegland, O. R.....	35 00
Whittaker, H. E.....	12 36		
			\$3,002 23

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC ECONOMY.

Marinette	\$4,000 00	Marathon	4,000 00
Winnebago	4,000 00		
Dunn	4,000 00		
			\$16,000 00

 APPORTIONMENT OF 85% OF TAX COLLECTED FROM STREET
 RAILWAY AND ELECTRIC LIGHT COMPANIES, CHAPTER
 493, LAWS 1905.

City Ashland	\$1,311 69	City La Crosse.....	71 14
City Beloit	602 40	City Onalaska	67 26
City Chippewa Falls..	594 23	City La Crosse.....	4,372 30
City Eau Claire.....	4,572 85	Town Manitowoc	165 68
Town Elk Mound.....	176 02	City Manitowoc	683 02
Town La Fayette.....	867 52	Town Two Rivers....	214 24
Town Menomonie	12 44	City Two Rivers.....	151 60
City Menomonie	979 01	City Marinette	2,224 64
Town Red Cedar.....	162 52	Town Peshtigo	10 10
Town Union	132 23	City Merrill	1,068 78
Town Wheaton	33 24	City Milwaukee	212,299 29
City Milwaukee	971 62	Town Caledonia	2,794 93
City Superior	7,530 07	City Cudahy	936 42
Town Algoma	64 43	Town Delafield	1,052 70
Town Black Wolf....	657 61	Village East Milwaukee	367 56
Town Fond du Lac....	138 05	Town East Troy.....	548 45
City Fond du Lac....	4,168 42	Village East Troy....	38 04
Town Friendship	549 20	Town Franklin	331 11
Village North Fond du Lac	634 54	Town Greenfield	2,159 47
City Oshkosh	200 45	Town Ixonia	696 04
Town Allouez	302 79	Town Lake	2,202 22
Town Ashwaubenon ..	330 93	Town Milwaukee	408 23
City De Pere.....	654 27	Town Mt. Pleasant...	987 06
City Green Bay.....	3,974 12	Town Mukwonago	185 49
Town Howard	42 42	Village Mukwonago ..	97 78
Town Kaukauna	419 62	Town Muskego	627 69
City Kaukauna	76 71	Town New Berlin....	3,414 17
Town Lawrence	714 80	Village North Milwau- kee	904 32
Town Preble	26 77	Town Oak Creek.....	1,512 81
Town Vandenbroek ..	69 14	Town Oconomowoc....	105 06
Town Wrightstown ..	194 32	City Oconomowoc	224 97
Village Wrightstown..	238 31	Town Pewaukee	876 45
City Janesville	359 50	City Racine	15,176 45
City Kenosha	1,797 50	Town Somers	1,148 72
Town Campbell	55 93	City South Milwaukee	2,630 54

General Fund Disbursements, 1910.

Town Summit	1,000 75	Town Sheboygan	713 81
Town Vernon	709 25	City Sheboygan	4,038 66
Town Watertown	298 62	Town Sheboygan Falls	321 32
City Watertown	428 69	Village Sheboygan	
Town Waukesha	681 19	Falls	206 20
City Waukesha	981 99	Town Blooming Grove	64 34
Town Wauwatosa	2,654 85	Village Fair Oaks....	126 64
City Wauwatosa	2,532 42	Town Madison	146 30
City West Allis.....	3,305 54	City Madison	6,464 07
Village West Milwau-		Town Vaughn	437 23
kee	834 65	Town Farmington ...	350 71
Village Whitefish Bay	845 31	City Waupaca	475 17
Town Belgium	1,050 53	Village Schofield	248 81
Town Cedarburg	433 05	City Wausau	1,932 61
City Cedarburg	306 63	Town Weston	101 90
Village Cedar Grove...	256 30	Town Algoma	501 65
Town Grafton	647 06	Town Black Wolf.....	311 79
Village Grafton	251 99	Town Clayton	133 54
Town Granville	1,280 43	Town Neenah	398 74
Town Holland	821 50	City Neenah	311 94
Town Mequon	1,636 34	Town Omro	347 22
Town Milwaukee	2,040 96	Village Omro	97 32
City Milwaukee	3,430 22	Town Oshkosh	473 30
Village Oostburg	199 55	City Oshkosh	3,262 50
Town Port Washington	953 10	Town Vinland	477 54
City Port Washington	382 47	City Appleton	4,278 44
Town Sheboygan	274 06	Town Grand Chute...	515 48
City Sheboygan	292 97	Town Harrison	489 25
Town Wilson	1,191 63	City Kaukauna	379 41
Town Beloit	856 23	Village Little Chute..	419 58
City Beloit	430 52	Town Menasha	670 33
City Janesville	453 03	City Menasha	1,319 21
Town Rock	1,126 50	City Neenah	878 67
Town Plymouth	326 71	Town Vandenbroeck ...	182 87
City Plymouth	111 68		
			\$358,973 73

REVIEW OF ASSESSMENTS, CHAPTER 474. LAWS 1905.

Iowa County:

Gilson, N. S.	\$7 88
Nolan, H. T.	219 70
Dudgeon, M. S.	296 80
Starr, F. P.	320 56
Gauner, Ole	354 98
McNutt, J. O.	373 75
Riley, M. C.	48 48
Anderson, A. J.	413 49
Keizer, J. E.	251 90
Wilson, N. E.	249 95
Smith, F. L.	321 86
Sizer, G. W.	152 85
Maertz, W. C.	198 55
Western Union Telegraph Co.	1 89

General Fund Disbursements, 1910.

Shea, D. M.....	156 93
Gallagher, J. T.....	2 65
Curtis, George, Jr.....	2 40
Haugen, N. P.....	2 40
Gribble, R. E.....	2 90
James, A. E.....	2 70
<i>Waukesha County:</i>	
Gilson, N. S.....	8 22
Dudgeon, M. S.....	411 51
Brace, O. D.....	319 55
Cowles, H. V.....	285 25
Gage, B. L.....	299 60
Ghoca, G. W.....	369 92
Knilians, Marcus.....	334 71
Larson, J. O.....	317 66
Nolan, H. T.....	143 42
Riley, M. C.....	363 20
Trucks, F. S.....	227 48
Wilson, N. E.....	139 70
Gallagher, J. T.....	3 00
Curtis, George, Jr.....	3 00
Haugen, N. P.....	3 00
James, A. E.....	3 30
<i>Bayfield County:</i>	
Western Union Telegraph Co.....	4 21
Gallagher, J. T.....	20 99
Curtis, George, Jr.....	20 27
Haugen, N. P.....	20 22
Gilson, N. S.....	17 50
<i>La Crosse County:</i>	
Gilson, N. S.....	11 82
Gallagher, J. T.....	13 32
Curtis, George, Jr.....	13 32
Haugen, N. P.....	9 07
<i>Portage County:</i>	
Haugen, N. P.....	6 68
Curtis, George, Jr.....	4 68
Gilson, N. S.....	8 79
Gallagher, J. T.....	9 17
<i>Fond du Lac County:</i>	
Curtis, George, Jr.....	7 86
Gallagher, J. T.....	7 99
<i>Outagamie County:</i>	
Gilson, N. S.....	4 30
Gallagher, J. T.....	3 28
	<hr/>
	\$6,798 61

General Fund Disbursements, 1910.

REASSESSMENT PROCEEDINGS, CHAPTER 259, LAWS 1905.

Haugen, N. P., town Iron River, Bayfield Co.....	\$48 82
Gallagher, J. T. town Iron River, Bayfield Co.....	29 32
Curtis, George, Jr., town Iron River, Bayfield Co.....	26 56
Burbar, G. A., town Iron River, Bayfield Co.....	55 00
Kopplin, F. J., town Iron River, Bayfield Co.....	1 58
Lewis, K. W., town Iron River, Bayfield Co.....	60 00
Morgan, G. F., town Iron River, Bayfield Co.....	145 00
Newsome, W. A., town Iron River, Bayfield Co.....	155 00
Perkins, P. H., town Iron River, Bayfield Co.....	55 00
Redding, S. P., town Iron River, Bayfield Co.....	150 00
Landraint, William, town Iron River, Bayfield Co.....	120 00
	<hr/>
	\$846 28

SECURING TAX STATEMENTS, CHAPTER 212, LAWS 1909.

Comerford, W. H.....	\$8 50
Cobban, A. J.....	64 64
Howitt, H. M.....	18 35
Brabant, E. J.....	20 14
	<hr/>
	\$111 63

WISCONSIN HISTORY COMMISSION, CHAP. 378, LAWS 1907 AND
CHAP. 445, LAWS 1909.

Estabrook, C. E.....	\$145 57
Wisconsin Historical Society.....	500 00
Atwood, M. J.....	250 00
Hurn, Ethel.....	254 28
Grindell, D. D.....	250 00
Schaum Engraving Co.....	12 31
Streissguth-Petran Engraving Co.....	7 00
Tilton, A. C.....	17 00
McClurg, A. C. & Co.....	20 51
Democrat Printing Co.....	1,056 46
	<hr/>
	\$2,513 13

COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF
LEGISLATION IN THE UNITED STATES, CHAP. 230, LAWS
1909.

Frost, E. W., expenses.....	\$63 55
McCarthy, Charles, expenses.....	71 10
Russell, T. H., Treas., uniform commercial acts.....	24 00
	<hr/>
	\$158 65

CONFERENCE ON WEIGHTS AND MEASURES, CHAP, 297, LAWS
1909.

Smith, L. S., expenses.....	\$74 15
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General Fund Disbursements, 1910.

LEGISLATIVE.

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Goldschmidt, W. J., general clerk.....	\$45 00
Nevins, E. V., proof reader and enrolling clerk.....	40 00
Van Matre R. E., general clerk.....	20 00
Bullock, W. L., index clerk.....	15 00
Schoetz, Max, proof reader and enrolling clerk.....	5 00
	<hr/>
	\$125 00

Chaplains.

Updike, E. G.....	\$3 00
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Postage.

Keyes, E. W., postmaster.....	\$439 55
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Printing.

Democrat Printing Co., miscellaneous.....	\$676 63
Democrat Printing Co., senate and assembly journals..	2,996 27
Democrat Printing Co., enrolled acts.....	1,999 92
Democrat Printing Co., assembly amendments.....	647 92
Democrat Printing Co., substitute amendments.....	798 07
Democrat Printing Co., proofs and slips.....	843 84
Democrat Printing Co., joint resolutions.....	534 79
Democrat Printing Co., senate and assembly calendars..	360 14
Democrat Printing Co., senate amendments.....	441 52
Democrat Printing Co., senate bills.....	496 93
Democrat Printing Co., bulletins.....	3,864 85
Democrat Printing Co., session laws.....	5,188 61
Democrat Printing Co., punching bills.....	864 12
State Journal Printing Co., publishing copy laws.....	3,262 10
	<hr/>
	\$22,975 71

Primary Election Investigation Committee.

Democrat Printing Co., printing.....	\$1,829 44
Klinker, F. W., sheriff fees.....	90
Bowman, H. A., witness fees.....	8 50
Dick, W. H., witness fees.....	96 00
Stone, J. A., witness fees.....	21 20
	<hr/>
	\$1,956 04

Senate Investigation Committee.

Halbach, J. P., sheriff fees.....	\$6 25
Bowman, H. A., witness fees.....	17 00
	<hr/>
	\$23 25

General Fund Disbursements, 1910.

Investigation Committees, Chap. 518, Laws 1909. /

Industrial Insurance:

Anderson, L. A., expenses.....	\$7 78
Blaine, J. J., expenses.....	217 62
Bolt, W. C., services.....	2 98
Brew, G. G., expenses.....	153 17
Butler, H. L., legal services.....	268 25
Culbertson, C. B., expenses.....	247 61
Cobban, R. A., services.....	2 12
Durbrow, Frances, services.....	38 50
Egan, W. D., expenses.....	121 02
Grimes, J. A., expenses.....	1 65
Harrington, Neal, services.....	2 12
Hogan, J. M., services.....	19 25
Ingalls, Wallace, expenses.....	846 30
Keyes, E. W., P. M., postage.....	337 00
Montgomery, H. J., expenses.....	6 30
Meyer News Service Co., clippings.....	16 41
McKittrick, Reuben, expenses.....	57 12
Potts, Marian, services.....	7 23
Parsons Printing & Stationery Co., supplies.....	26 03
Ryan, William, legal services.....	230 00
Reynolds, B. W., services.....	21 00
Sanborn, A. W., expenses.....	243 51
Simpson, H. M., services.....	3 75
Trainor, Frankie, services.....	124 00
Tappins, James.....	6 37
Van Matre, R. E., per diem and expenses.....	1,721 11
Watrous, P. J., per diem and expenses.....	2,473 51
Welch & Carney, reporting, etc.....	2,013 95
Waite, J. D., services.....	6 35

 \$9,222 01

Highways:

Buslett, O. A., expenses.....	\$365 25
Burke, Timothy, expenses.....	68 10
Browne, E. E., expenses.....	28 34
Chinnock, J. A., expenses.....	279 58
Donald, J. S., expenses.....	211 75
Democrat Printing Co., printing.....	44 93
Hughes, A. J., services and expenses.....	566 52
Jones, J. R., expenses.....	395 95
Ryan, William, services.....	126 15
Wellensgard, C. C., expenses.....	265 54

 \$2,352 11

Banking:

Bankers Publishing Co., publication.....	\$5 00
Crowell, O. A., expenses.....	85 40
Chapman, R. E., services.....	28 18
Democrat Printing Co., printing.....	241 18
Gilbert, S. A., services.....	47 50
Hollister, L. J., services.....	15 23
Hollister, L. C., services.....	66 85

General Fund Disbursements, 1910.

Keyes, E. W., P. M., postage.....	117 11
Kayser, J. W., services.....	12 00
Morrison, C. A., reports.....	50 00
Martin, H. C., expenses.....	136 18
McClurg, A. C. & Co., books.....	2 08
Owen, W. C., expenses.....	223 10
Norris, Grace, services.....	66 00
Parsons Printing & Stationery Co., supplies.....	3 85
Rhodes, C. W., per diem and expenses.....	1,420 24
Reader, William, expenses.....	138 70
Reyer, W. C., services.....	54 98
Whittet, L. C., expenses.....	152 49
Whitman, Platt, expenses.....	151 85
	<hr/>
	\$3,017 92
Water Powers, etc.:	
Bird, H. P., expenses.....	\$353 32
Bergeman, Emma, services.....	10 00
Butler, I. L., services.....	5 40
Democrat Printing Co., printing.....	76 17
Fish, A. R., services.....	75 60
Goodwin, H. D., reporting, etc.....	2,145 03
Gilbert, S. A., services.....	218 95
Gilmore, E. A., expenses.....	13 78
Hambrecht, G. P., expenses.....	983 04
Kubasta, F. W., expenses.....	292 91
Krumrey, Henry, expenses.....	296 90
Lind, Oscar, services and expenses.....	564 44
Matson, B. R., services.....	8 00
Merz, Aline, services.....	36 50
Riley, M. C., services.....	1,816 54
Ryan, William, services.....	150 00
Snyder, Andrew, reporting, etc.....	692 74
Smith, L. S., expenses.....	5 28
Thompson, K. L., services and expenses.....	1,073 33
Thomas, J. E., expenses.....	204 67
Turner, Lura, services.....	2 80
	<hr/>
	\$9,025 40
Education:	
Atwood, G. T., expenses.....	\$23 19
Chapple, J. C., expenses.....	41 50
Democrat Printing Co., printing.....	18 87
Haight, E. E., expenses.....	64 60
Le Roy, E. W., expenses.....	638 08
Pearson, C. L., expenses.....	37 91
Wehrwein, S. F., expenses.....	89 51
Welch & Carney, reporting, etc.....	970 72
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	\$1,884 38

General Fund Disbursements, 1910.

Publishing General Laws in the following named newspapers at \$100.00

<p>Algoma Record. Alma Blaetter. Argyle Atlas. Appleton Wecker. Ashland Weekly Press. Augusta Eagle. Athens Record. Amerikanische Turnzeitung. Antigo Herald. Appleton Weekly Post. Alma Center News. Antigo Journal. Advocate, Sturgeon Bay. Albany Vindicator. Ashland Weekly News. Advocate, Bloomer. Amerika, Maqison. Appleton Crescent. Arcadia Anzeiger. Agitator, Wilmot. Ashland Co. Herald. Antigo Republican. Amherst Advocate. Adams Co. Press. Amery Free Press. Augusta Times. Burnett Co. Sentinel. Buffalo Co. News. Brodhead Register. Butternut Eagle. Brooklyn Teller. Bloomington Record. Brandon Times. Blanchardville Blade. Bruce News Letter. Benton Advocate. Belleville Recorder. Brodhead Independent. Bugle, Turtle Lake. Birchwood Press. Barron Co. Shield. Bloomer Advance. Berlin Journal. Burlington Free Press. Barron Co. News. Baraboo News. Birnamwood News. Buffalo Co. Journal. Banner & Volksfreund, Milwaukee. Bayfield Co. Press. Bangor Independent. Beaver Dam Argus.</p>	<p>Beobachter, West Bend. Brillion News. Badger Blade. Blair Press. Brown Co. Democrat. Baraboo Republic. Baldwin Bulletin. Berlin Courant. Boscobel Sentinel. Black Earth Times. Badger State Banner, Black River Falls. Boyd Times-Herald. Belmont Success. Black Creek Times. Bee, Phillips. Burnett Co. Journal. Buffalo Co. Republican. Cadott Blade. Coon Valley News. Chilton Times. Crawford Co. Independent. Columbus Republican. Calumet Co. Reporter. Cloverland Star. Cumberland Advocate. Cashton Record. Centuria Outlook. Cassville Index. Cassville Record. Cedarburg News. Chronicle, Two Rivers. Clear Lake Star. Cameron Review. Cambridge News. Colfax Messenger. Cambria News. Commonwealth, Fond du Lac. Catholic Sentinel, Chippewa Falls. Central Union, Westfield. Chippewa Times. Columbia, Milwaukee. Central Wisconsin, Wausau. Chetek Alert. Clark Co. Herald. Clintonville Tribune. Columbus Democrat. Campbellsport News. Crawford Co. Press. Dial Enterprise. Der Landsmann. Dallas Weekly.</p>
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General Fund Disbursements, 1910.

Das Dienstags Blatt, Oshkosh.	Fennimore Times.
Dodge Co. Citizen.	Fifield Tribune.
De Pere News.	Forest Leaves, North Crandon.
De Volkstern, De Pere.	Forest Advance.
Dodgeville Chronicle.	Genoa Jct. Times.
Der Sonntagsbote, Milwaukee.	Gazette, Stevens Point.
Deerfield News.	Gazeta Wisconsiniska.
Daheim, Fond du Lac.	Greenwood Gleaner.
De Forest Times.	Green Lake Co. Reporter.
Der Deutsche Pionier, Wausau.	Gcoofellow, Milwaukee.
Die Wanrheit, Manitowoc.	Galesville Republican.
Dodge Co. Banner.	Glenwood Tribune.
Der Seebote, Milwaukee.	Green Co. Herold.
Deutsch Schweizerische, N. Glarus.	Gegenwart, Appleton.
Delavan Republican.	Granton News.
De Soto Argus.	Gillett Times.
Der Germania Reporter, Milwaukee.	Grant Co. Herald.
Der Waldbote, Medford.	Glidden Enterprise.
Domacnost, Milwaukee.	Grant Co. Democrat.
Darlington Democrat.	Grant Co. News.
Der Deutsch Amerikaner, Neills- ville.	Green Bay Semi-Weekly Gazette.
Dunn Co. News.	Green Bay Review.
Delavan Enterprise.	Hartford Press.
Der Botschafter, Schleisingerville.	Hammond News.
Dale Recorder.	Hillsboro Sentry Enterprise.
Der Herold, Eau Claire.	Hartford Times.
Dallas Republican.	Hudson Star Observer,
Door Co. Democrat.	Humbird Enterprise.
Deutsche Chronik, Weyauwega.	Highland Weekly Press.
Dodge Co. Pionier.	Horicon Reporter.
Eagle Quill.	Hancock News.
Elroy Tribune.	Hartland News.
Enquirer, Oconto.	Herold & Volksfreund, La Crosse.
Edgar News.	Homestead, South Wayne.
Eau Claire Sunday Leader.	Hayward Republican.
Entering Wedge, Durand.	Herald, Lake Geneva.
Edgerton Eagle.	Holcombe Journal.
Eagle River Review.	Independent News Wave.
Enterprise, Luck.	Iola Herald.
Evansville Enterprise.	Iowa Co. Democrat.
Enterprise, Oconto.	Intelligencer, Viola.
Elkhorn Independent.	Independent, Juneau.
East Troy News.	Independent, Wausaukee.
Ellsworth Record.	Independent, Janesville.
Elroy Leader.	Iron River Pioneer.
Friendship Reporter.	Iron Co. Citizen.
Freidenker.	Independent Birchwood.
Fox River Journal.	Jefferson Banner.
Florence Mining News.	Juneau Telephone.
Forest Echo, Crandon.	Journal, Janesville.
Frederic Star.	Juneau Co. Chronicle.
Folket Avis, Racine.	Jefferson Co. Democrat.
Fairchild Observer.	Jackson Co. Journal.
Forest Republican, Crandon.	Jefferson Co. Union.
	Jefferson Co. Journal.

General Fund Disbursements, 1910.

Journal Gazette.
 Janesville Gazette.
 Kickapoo Scout.
 Kaukauna Sun.
 Kaukauna Times.
 Kingston Spy.
 Kickapoo Chief.
 Kendall Keystone.
 Kewaunee Co. Banner.
 Kewaunee Enterprise.
 Kewaunsee Listy, Kewaunee.
 Kiel National Zeitung.
 Kilbourn Weekly Events.
 Kenosha Volksfreund.
 Kewaskum Statesman.
 La Nostra Terra.
 La Crosse Co. Record.
 Lena News.
 Local. Winneconne.
 Ladysmith News Budget.
 La Crosse Volksfreund.
 La Crosse Argus.
 Lodi Enterprise.
 Lake Mills Leader.
 Landsmann, Cochrane.
 Lake Geneva News.
 La Farge Enterprise.
 Leader Press, La Crosse.
 La Crosse, Weekly Chronicle.
 Leader, Arcadia.
 Lomira Review.
 Leader-Clarion, Superior.
 Leader, La Valle.
 Loyal Tribune.
 Middleton Times Herald.
 Mellen Weekly.
 Maiden Rock Press.
 Mattoon Times.
 Merrill Advocate.
 Merrill Star.
 Milton Journal.
 Manitowoc Post.
 Melrose Chronicle.
 Montello Express.
 Mineral Point Tribune.
 Mirror Gazette, Kilbourn.
 Monroe Weekly Times.
 Montfort Mail.
 Monroe Co. Democrat.
 Marshfield Times.
 Medford Democrat.
 Mukwonago Chief.
 Marquette Co. Epitome.
 Milwaukee Times.
 Monticello Messenger.
 Marshfield Demokrat.
 Markesan Herald.
 Mt. Horeb Times.
 Marshfield News.
 Manitowoc Pilot.
 Manawa Advocate.
 Mauston Star.
 Menomonee Falls News.
 Montreal River Miner.
 Mocsinee Times.
 Mondovi Herald.
 Marinette Tribunes.
 Marshall Record.
 Mazomanie Sickle.
 Montagsblatt, Appleton.
 Monroe Sentinel.
 Minocqua Times.
 Mayville News.
 Marinette Volksbote.
 Marion Advertiser.
 Marathon Co. Register.
 Mount Horeb Mail.
 Niagara Enterprise.
 Northwestern Chronicle.
 News & Republican Voice.
 Necedah Republican.
 Norwalk Star.
 Northern Wis. Advertiser.
 News, Merrill.
 New North, Rhinelander.
 Nordstern Blaetter, La Crosse.
 Nordstern, La Crosse.
 New London Republican.
 News Herald, Cuba City.
 Neenah Times.
 Nonpareil Journal, West Salem.
 New Auburn Times.
 New London Press.
 North Freedom Journal.
 New Lisbon Times & Juneau Co.
 Argus.
 Nordwestlicher Courier, Fond du
 Lac.
 News & Itemizer. Washburn.
 Nord Western, Manitowoc.
 New Era, Fall River.
 National Demokrat, Sheboygan.
 Neillsville Times.
 Oconto Co. Reporter.
 Osceola Sun.
 Osseo Recorder.
 Oconomowoc Free Press.
 Oconomowoc Enterprise.
 Omro Journal.
 Oconto Lumberman.

General Fund Disbursements, 1916.

Ozaukee Co. Advertiser.
 Omro Herald.
 Oshkoshian & Oshkosh Democrat.
 Oregon Observer.
 Oconto Falls Herald.
 Owen Enterprise.
 Prairie du Chien Courier.
 Phonograph, Colby.
 Pewaukee Breeze.
 Pepin Co. Courier.
 Port Washington Star.
 Phillips Times.
 Palmyra Enterprise.
 Pick & Gad, Shullsburg.
 Pierce Co. Herald.
 Portage Co. Press.
 Park Falls Herald.
 Plymouth Reporter.
 Prentice News.
 Polk Co. Ledger.
 Port Washington Pilot.
 Plymouth Post.
 Peshtigo Times.
 Poynette Press.
 Plymouth Review.
 Port Washington Zeitung.
 Patriot, Milwaukee.
 Princeton Republic.
 Pardeville Times.
 Prentice Calumet.
 Portage Weekly Democrat.
 Platteville Journal.
 Port Washington Herald.
 Pepin Herald.
 Rice Lake Times.
 Republican & Press, Neillsville.
 Rundschau & Wecker, Portage.
 Ripon Commonwealth.
 Rusk Co. Journal.
 Review, Evansville.
 Readstown Tribune.
 Rock Co. Advance.
 River Falls Times.
 Republican Observer, Richland
 Center.
 Racine Journal.
 River Falls Journal.
 Register & Friend, Barneveld.
 Red Granite Herald.
 Randolph Advance.
 Reporter, Two Rivers.
 Representative, Fox Lake.
 Richland Democrat.
 Reedsburg Free Press.
 Rock Co. Banner.
 Rolnik, Stevens Point.
 Rice Lake Chronotype.
 Republican Farmer, Darlington.
 Richland Rustic.
 Rib Lake Herald.
 Recorder & Times, Janesville.
 Reedsburg Times.
 Ripon Weekly Press.
 Reeseville Review.
 Rovnost, Milwaukee.
 Reform, Eau Claire.
 Racine Correspondent.
 Rhinelander Herald.
 Reporter, Hawkins.
 Republican Journal, Darlington.
 Sparta Advertiser.
 Superior Tidende.
 Sheboygan Co. News.
 Sheboygan Zeitung.
 Seymour Press.
 Sharon Reporter.
 Stevens Point Journal.
 St. Croix Valley Standard.
 Sun-Republic, Dodgeville.
 Stoughton Hub.
 Sauk Co. Democrat.
 Spring Valley Sun.
 Sun, Plainfield.
 Stoughton Courier.
 Saturday Star, Sheboygan.
 Spooner Advocate.
 South Milwaukee Journal.
 Sauk Co. News.
 Sun Prairie Countryman.
 Sauk City Pionier Presse.
 Social-Democratic Herald.
 Shawano Co. Advocate.
 State, Madison.
 Sheboygan Herald.
 Svenska Amerikanska Tribunen,
 Superior.
 Stanley Republican.
 Standard Democrat.
 Sheboygan Telegram.
 Samstags-Bote, Appleton.
 Shawano Co. Journal.
 Superior Times.
 Sheboygan Press.
 Sparta Herald.
 Saturday Reporter, Fond du Lac.
 Shell Lake Watchman.
 Superior Telegram.
 Sawyer Co. Record.
 Shiocton News.
 Sawyer Co. Gazette.

General Fund Disbursements, 1910.

<p>Slavic, Racine. Taylor Co. Star-News. Tomah Journal. Tomahawk Leader. Tribune, Prescott. Tuorp Courier. Times-Banner, Whitehall. Telephone, Milton Jct. Tigerton Chronicle. Trempealeau Herald. True Republican, Hudson. Telegraph-Courier, Kenosha. Tribune, Grand Rapids. Tri-County Review, Lone Rock. Trempealeau Gazette. Times Press, Manitowoc. Tomah Monitor-Herald. Tomahawk, Tomahawk. Union, Prairie du Chien. Union Grove Enterprise. Vlastenee, La Crosse. Vernon County Censor. Vorwaerts, Milwaukee. Volksfreund, Appleton. Volkspost, La Crosse. Viola News. Volksbote Wochenblatt, Shawano. Viroqua, Republican. Vilas County News. Vernon County Leader. Vindicator, Rhinelander. Wisconsin Good Templar. Whitewater Register. Weekly Teller, Lancaster. Weekly Herald, Chippewa Falls. Walworth Times. Weekly News, Neenah. Wild Rose Times. Weekly News Item, Antigo. Witness and Mining News, Platteville. Waupaca Record. Waushara Argus. Wood County Reporter. Waterford Post. Waunakee Index. Weekly Madisonian. Wisconsin Botschafter, Madison. Wood County Times. Winnebago Anzeiger.</p>	<p>Wausau Pilot. Wausau Wochenblatt. Wisconsin Weekly Defender, Milwaukee. West Bend Pilot. Whitewater Gazette. Weekly Review, Hollandale. Weekly Clarion, Abbotsford. Wauwatosa News. Weekly Index, Douman. Wisconsin Tobacco Reporter, Edgerton. Waupun Democrat. Wilton Herald. Waukesha Dispatch. Watertown Leader. Wisconsin Thalbote, Merrill. Wisconsin Demokrat, Chilton. Wisconsin Staatszeitung, Madison. Waterloo Democrat. Watertown Gazette. West Allis Enterprise. Weekly Northwestern, Oshkosh. Wahrheit, Milwaukee. Waukesha Freeman. Weekly Review, Hortonville. Weekly Home News, Spring Green. Withee Sentinel. Wisconsin Telegraph, Oshkosh. Wausau Record-Herald. Waupun Leader. West Bend News. Westby Times. Wonewoc Reporter. Wisconsin State Register, Portage. Wisconsin Valley Leader, Grand Rapids. Weyauwega Chronicle. Watertown Weltbuerger. Weekly Eagle Star, Marinette. Waupaca Republican-Post. Wittenberg Enterprise. Welcome Independent. Washburn County Register. Washburn Times. Warren's Index. Wisconsin Leader, Merrillan. Weekly State Journal, Madison.</p>
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\$52,200 00

General Fund Disbursements, 1910.

Publishing Local Laws.

Eagle River Review	\$6 00
Merrill News	3 00
Madison Democrat	3 60
Grantsburg Sentinel	5 40
Evansville Enterprise.....	3 60
Milwaukee Free Press	62 40
Green Bay Gazette	1 20
Sparta Advertiser	3 00
Dodge County Citizen	2 40
Algoma Record	1 20
	<hr/>
	\$91 80

MISCELLANEOUS.

Ahnapee & Western, excess of license fees over taxes levied	\$265 42
Dunbar & Wausaukee, excess of license fees over taxes levied	40 32
Hilton, George, and Charles Schriber, inheritance tax refund	446 02
Torrey Cedar Co., refund on land purchase, with interest	1,902 43
Cushing Land Agency, refund of penalty and advertising	18 83
Agricultural institutes, Wells, Fargo & Co.....	164 21
Agricultural institutes, American Express Co.....	266 05
True, J. M., secretary, cancelled draft, chap. 473, laws 1905	3 65
Milwaukee National Bank, cancelled draft, chap. 473, laws 1905	3 00
Marine National Bank, cancelled draft, chap. 473, laws 1905	40
Castle, B. J., chap. 445, laws 1905.....	433 31
Smith, E. H., chap. 445, laws 1905.....	357 96
Witness and other fees, chap. 445, laws 1905.....	331 49
Torgeson, Hazel, chap. 445, laws 1905.....	67 34
Mueller, Ernest, reward for the apprehension of Clara Bardenheier	300 00
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	\$4,600 43

Total General Fund disbursements..... \$6,434,097 06

School Fund, 1910.

SCHOOL FUND.

Receipts.

Fines:		Marathon	726 27
Adams	\$161 70	Marinette	1,061 15
Ashland	549 29	Marquette	263 62
Barron	608 91	Milwaukee	16,274 92
Bayfield	315 60	Monroe	1,109 04
Brown	1,350 93	Oconto	352 80
Buffalo	60 76	Oneida	339 08
Burnett	77 42	Outagamie	839 66
Calumet	191 59	Ozaukee	144 87
Chippewa	391 02	Pepin	20 58
Clark	649 74	Pierce	549 78
Columbia	498 43	Polk	556 25
Crawford	166 28	Portage	574 28
Dane	2,811 80	Price	729 80
Dodge	559 75	Racine	1,255 38
Door	886 90	Richland	389 06
Douglas	1,630 39	Rock	1,998 88
Dunn	205 31	Rusk	249 90
Eau Claire	771 26	St. Croix	601 72
Florence	539 00	Sauk	632 74
Fond du Lac	548 80	Sawyer	645 99
Forest	271 46	Shawano	856 52
Grant	845 15	Sheboygan	942 93
Green	525 28	Taylor	595 45
Green Lake	108 59	Trempealeau	710 49
Iowa	460 11	Vernon	915 32
Iron	1,036 35	Vilas	88 20
Jackson	82 81	Walworth	800 36
Jefferson	864 36	Washburn	167 90
Juneau	258 23	Washington	432 18
Kenosha	1,266 48	Waukesha	1,150 52
Kewaunee	25 38	Waupaca	594 86
La Crosse	639 46	Waushara	461 58
Lafayette	302 57	Winnebago	1,490 98
Langlade	1,301 40	Wood	760 97
Lincoln	706 37		
Manitowoc	542 60		
			<hr/>
			\$62,145 51

School Fund, 1910.

Loans:

Ashland county	\$2,666 67
B. S. D., town Morse	533 33
Brown county	4,350 00
Chippewa county	2,526 32
Village Loyal	894 73
B. of E., city of Madison	6,000 00
Town Superior	1,800 00
B. S. D., town of Florence	700 00
Grant county	2,633 80
City Mineral Point	1,000 00
City Oconto	1,750 00
City Oconto	2,500 00
Oneida county	2,000 00
Town Sugar Camp	60 00
Town Pine Lake	20 00
Town Sugar Camp	60 00
Town Pine Lake	20 00
Richland county	1,333 33
Trempealeau county	5,000 00
City Whitewater	150 00
City Menasha	1,000 00

Bonds:

Grand Rapids city	\$1,000 00
Highland village	400 00
Mondovi city	600 00
Westby village	300 00
Milwaukee city	10,000 00
Bayfield county	10,000 00
Durand city	800 00
Boscobel city	500 00
Wauwatosa city	1,000 00
Tomahawk city	800 00
Haight, T. W., escheated estate of Andrew Sorenson, Waukesha county	937 76
Morey, Amelia, escheated estate.....	146 73
Berg, Anthony, escheated estate of L. Below.....	2,684 36
Myrman, Erick, escheated estate of Joseph Pulaski....	2,254 60
Weistrod, J. M., escheated estate of B. J. Henry.....	89 20
School district loans	184,557 55
Dues on certificates of sales.....	801 85
Sale of lands	8,733 46

Total School Fund receipts.....	\$324,749 20
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Disbursements.

School District Loans:

No. 4, Eisenstein, Price county	\$300 00
No. 4, Colby, Clark county.....	1,000 00
No. 6, Wyoming, Waupaca county.....	700 00
No. 9, Chetek, Barron county.....	150 00
Jt. No. 4, Maiden Rock, Union and Salem, Pierce county	800 00

School Fund, 1910.

No. 8, Eagle, Richland county	1,200 00
No. 8, Athelstane, Marinette county	1,000 00
No. 3, Union, Pierce county.....	800 00
No. 5, Cady, St. Croix county.....	600 00
Jt. No. 9, Waupaca and Lind, Waupaca county.....	1,500 00
No. 1, Hale, Trempealeau county	1,000 00
Jt. No. 16, Brigham and Ridgeway, Iowa county.....	800 00
Jt. No. 4, Georgetown and Harmony, Price county...	500 00
Jt. No. 2, Oxford, Marquette county; Jackson, Adams county	1,000 00
Jt. No. 7, Spring Green and Franklin, Sauk county..	1,200 00
Jt. No. 3, Emmet and Bergen, Marathon county.....	4,000 00
Jt. No. 1, Withee and Reseburg, Clark county.....	350 00
No. 3, Orange, Juneau county	800 00
No. 10, Beaver, Marinette county	800 00
Jt. No. 4, Wood River and Daniels, Burnett county..	600 00
No. 5, Rome, Adams county.....	350 00
No. 1, Washington, Door county.....	500 00
No. 5, Eisenstein, Price county	500 00
Jt. No. 11, Willow Spring and Darlington, Lafayette county	500 00
Jt. No. 8, Cassville and Glen Haven, Grant county..	600 00
No. 2, Seymour, Eau Claire county	800 00
No. 1, Pike Lake, Marathon county.....	200 00
Jt. No. 1, Loyal and Beaver, Clark county.....	375 00
No. 5, De Pere, Brown county	2,000 00
Jt. No. 3, Maple Plain and Crystal Lake, Barron county	1,000 00
No. 1, Brussels, Door county	4,200 00
No. 4, Eldron, Marathon county	4,000 00
Jt. No. 12, Lind and Dayton, Waupaca county; Saxeville, Waushara county	1,600 00
Jt. No. 2, Holland and village Cedar Grove, Sheboygan county	500 00
Jt. No. 4, Pine Valley and city Neillsville, Clark county	1,500 00
No. 5, Cleveland, Marathon county	3,500 00
No. 1, Price, Langlade county.....	1,800 00
No. 3 Hamburg, Vernon county	4,000 00
Jt. No. 5, Maple Grove and Angelica, Shawano county; Pittsfield, Brown county; Chase, Oconto county	6,000 00
Jt. No. 4, Mifflin and village Rewey, Iowa county....	7,500 00
No. 5, New Hope, Portage county.....	1,200 00
Jt. No. 6, Dallas and village Dallas, Barron county..	640 00
No. 5, Cicero, Outagamie county	1,500 00
No. 2, Almon, Shawano county	600 00
Jt. No. 2, Rose, Springwater, Wautoma and village Wild Rose, Waushara county	5,250 00
No. 3, Menomonee, Waukesha county.....	2,000 00
No. 1, Hansen, Wood county	500 00
Jt. No. 5, Omro and village Omro, Winnebago county	7,000 00
Jt. No. 3, Morrison, Brown county; Cooperstown, Manitowoc county	1,500 00

School Fund, 1910.

No. 2, Crandon, Forest county	2,500 00
No. 2, Lynn, Clark county	1,800 00
No. 4, Sigel, Chippewa county	1,500 00
No. 5, Hewitt, Marathon county.....	850 00
No. 1, high, Arena, Iowa county.....	5,000 00
Jt. No. 1, Alma, Garden Valley and village Alma Center, Jackson county	1,800 00
No. 12, Franklin, Vernon county	900 00
Jt. No. 10, Lamont, Wiota and Argyle, Lafayette county	500 00
Jt. No. 1, Prairie Farm and village Prairie Farm, Barron county	3,000 00
No. 2, Pilsen, Bayfield county.....	1,100 00
Jt. No. 3, Kaukauna and Vandenbroek, Outagamie county	1,900 00
Jt. No. 1, Brussels and Gardner, Door county.....	1,800 00
Jt. No. 4, Metomen, Fond du Lac county; Green Lake, Green Lake county	7,000 00
No. 2, Waupaca, Waupaca county	1,500 00
No. 5, Harrison, Marathon county	1,500 00
Jt. No. 3, Colfax and village Colfax, Dunn county.....	14,000 00
No. 5, Ackley, Langlade county.....	2,000 00
Jt. No. 6, Dell Prairie, Adams county; Newport and village Kilbourn city, Columbia county.....	6,000 00
No. 5, Fairchild, Eau Claire county.....	800 00
No. 7, Delavan, Walworth county.....	1,666 00
Jt. No. 11, Fond du Lac, Friendship and village North Fond du Lac, Fond du Lac county.....	10,000 00
Jt. No. 7, Merrill and Schley, Lincoln county.....	1,000 00
No. 5, Manchester, Jackson county.....	1,300 00
No. 7, Waterford, Racine county	1,500 00
Jt. No. 1, Bovina and village Shiocton, Outagamie county	2,200 00
Jt. No. 5, Trempealeau and Dodge, Trempealeau county	2,300 00
No. 6, Oconto, Oconto county.....	1,500 00
No. 4, Arland, Barron county.....	1,200 00
No. 1, graded, Arena, Iowa county.....	2,000 00
Jt. No. 8, Carson and Eau Pleine, Portage county..	750 00
Jt. No. 6, Rock Elm, Spring Lake, and village Elmwood, Pierce county; Weston, Dunn county.....	5,000 00
Jt. No. 4, Ogema and Catawba, Price county.....	3,500 00
Jt. No. 9, Arthur and Anson, Chippewa county.....	1,200 00
Jt. No. 1, Christiana, Vernon county; Portland, Monroe county	500 00
No. 9, Linn, Walworth county	6,000 00
No. 2, Village Park Falls, Price county.....	8,000 00
No. 7, Hull, Portage county	1,500 00
No. 5, Mt. Pleasant, Racine county.....	1,600 00

 \$188,881 00

Bonds:

Berlin city.....	20,000 00
Coon town	9,000 00
Westby village	4,500 00

School Fund Income, 1910.

Loans:	
City Madison	30,000 00
Town Arena	7,000 00
City Black River Falls	12,000 00
Rusk county	10,000 00
Refund to Jt. 3, town and village of Kennan and Georgetown, Price county, error in apportionment	30 00
Refund to Jt. 1, Kennan and Georgetown, Price county, error in apportionment	30 42
Cushing Land Agency, purchase money refunded.....	162 12
Total School Fund disbursements	\$281,603 54

SCHOOL FUND INCOME.

Receipts.

(Rate .00062315197)

Tax:			
Adams	\$4,246 90	Marathon	28,473 42
Ashland	9,940 55	Marinette	16,232 53
Barron	12,883 25	Marquette	6,423 30
Bayfield	9,765 25	Milwaukee	311,799 32
Brown	32,449 82	Monroe	16,230 65
Buffalo	10,986 23	Oconto	12,910 80
Burnett	3,473 73	Oneida	7,271 02
Calumet	15,250 24	Outagamie	33,999 18
Chippewa	17,495 31	Ozaukee	13,544 16
Clark	17,452 08	Pepin	4,044 58
Columbia	26,675 46	Pierce	12,765 49
Crawford	8,142 46	Polk	11,715 39
Dane	75,051 31	Portage	13,261 19
Dodge	45,272 96	Price	6,841 58
Door	9,391 56	Racine	41,780 22
Douglas	26,254 51	Richland	12,290 38
Dunn	14,003 60	Rock	47,952 40
Eau Claire	17,114 25	Rusk	6,017 29
Florence	2,229 05	St. Croix	16,859 46
Fond du Lac	44,467 84	Sauk	24,815 93
Forest	5,627 04	Sawyer	5,144 43
Grant	32,393 95	Shawano	15,767 43
Green	25,233 79	Sheboygan	39,037 19
Green Lake	13,116 85	Taylor	7,835 28
Iowa	22,182 57	Trempealeau	14,014 72
Iron	3,854 45	Vernon	16,770 44
Jackson	9,668 55	Vilas	5,815 94
Jefferson	32,394 60	Walworth	32,203 35
Juneau	10,836 55	Washburn	3,860 97
Kenosha	24,030 22	Washington	21,096 17
Kewaunee	11,278 53	Waukesha	31,767 84
La Crosse	25,600 86	Waupaca	18,045 85
Lafayette	23,253 43	Waushara	10,599 89
Langlade	9,763 46	Winnebago	42,197 35
Lincoln	10,720 29	Wood	16,500 40
Manitowoc	33,386 96		
			\$1,621,784 00

School Fund Income, 1910.

Interest on Loans:	
Ashland county	\$746 67
B. S. D. town Morse	186 69
Brown county	174 00
Chippewa County	505 28
Village Loyal	595 00
City Madison	875 00
Village De Forest	350 00
City Sturgeon Bay	525 00
Town Superior	63 00
Town Superior	567 00
Grant county	460 89
City Mineral Point	840 00
Village Blanchardville	140 00
Village Blanchardville	105 00
City Oconto	350 00
City Oconto	700 00
Town Sugar Camp	4 34
Town Pine Lake	1 26
Richland county	466 67
Trempealeau county	175 00
Village Viola	204 75
Trempealeau county	840 00
Village Viola	110 25
City Whitewater	99 75
City Menasha	150 00
Interest on Bonds:	
Mondovi city	511 00
Milwaukee city	1,000 00
Elroy city.....	350 00
Ashland county	1,000 00
Ashland city	1,250 00
Eau Claire city	1,350 00
Superior city	9,520 00
Grand Rapids city	2,120 00
Buffalo county	1,809 41
West Bend city	300 00
Wauwatosa city	440 00
Boscobel city	200 00
Columbus city	1,125 00
Westby village	60 00
Oconomowoc city	330 00
Chilton town	783 00
Chilton city	342 00
Tomahawk city	288 00
Durand city.....	707 00
Highland village	60 00
General Fund, chap. 313, laws 1903, less salary and ex- penses rural school inspector	196,946 28
General Fund, interest on certificates of indebtedness..	109,459 00
Interest on school district loans and certificates of sales	51,068 57
Interest on bank deposits	5,349 31
Gilbert, F. L., attorney general, rent of escheated es- tate at Milwaukee	466 25

School Fund Income, 1910.

Town Peru, Dunn county, refund on school apportionment	276 12
Dunn county, refund on school apportionment.....	132 29
Town Cicero, Outagamie county, refund on school apportionment	188 00
Juneau county, refund on school apportionment.....	62 68
Dane county, refund on school apportionment	125 33
Taylor county, refund on school apportionment.....	159 91
Village Butternut, refund on school apportionment	455 20
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Total School Fund Income receipts.....	\$2,019,303 90

Disbursements.

State Insurance Fund, insurance of escheated estate in Milwaukee	\$3 53
Tubman, Noble, interest refunded.....	3 25
Weinhardt, C. P., interest refunded	26
Cushing Land Agency, interest refunded.....	6 51
Wing, E. M., accrued interest on Westby village bonds..	34 52
Wing, E. M., accrued interest on Coon town bonds...	194 79
Jt. 3, town and village Kennan and Georgetown, Price county, interest refunded.....	8 40
Jt. 1, Kennan and Georgetown, Price county, interest refunded	4 26
<hr/>	
	\$255 52
Transportation of Pupils, Chap. 502, Laws 1909:	
2. Homestead	\$38 85
Jt. 2, Daniels and Wood River	18 90
3. Drammen	67 36
2. Rib Lake	33 15
Jt. 1, Curran and Hixton	142 05
4, Crystal Lake	67 90
5, Knapp	35 60
Jt. 3, Holland and Onalaska	55 00
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	\$458 81

Apportionment to Counties:

Adams	\$7,318 15	Douglas	26,740 26
Ashland	19,707 62	Dunn	22,307 15
Barron	26,238 91	Eau Claire	27,471 34
Bayfield	12,969 77	Florence	2,903 57
Brown	43,293 63	Fond du Lac	39,758 09
Buffalo	13,751 92	Forest	4,525 95
Burnett	8,399 68	Grant	29,130 89
Calumet	13,712 47	Green	15,515 89
Chippewa	27,002 52	Green Lake	12,698 21
Clark	26,150 73	Iowa	17,333 22
Columbia	23,423 55	Iron	6,120 48
Crawford	12,988 33	Jackson	14,545 73
Dane	53,714 93	Jefferson	27,086 10
Dodge	36,005 68	Juneau	16,551 06
Door	16,488 40	Kenosha	22,151 62
		Kewaunee	14,487 71

School Fund Income, 1910.

La Crosse	33,499 00	Rock	38,853 56
Lafayette	16,039 46	Rusk	8,975 30
Langlade	14,478 40	St. Croix	22,049 52
Lincoln	16,156 48	Sauk	23,783 31
Manitowoc	36,713 58	Sawyer	4,317 06
Marathon	49,708 89	Shawano	27,422 62
Marinette	31,623 63	Sheboygan	42,906 03
Marquette	9,569 31	Taylor	12,268 81
Milwaukee	303,702 84	Trempealeau	19,737 79
Monroe	22,938 48	Vernon	23,948 12
Oconto	22,899 00	Vilas	3,163 53
Oneida	2,601 65	Walworth	18,609 75
Outagamie	39,705 14	Washburn	7,431 85
Ozaukee	14,146 50	Washington	19,055 41
Pepin	6,638 08	Waukesha	25,417 28
Pierce	18,001 67	Waupaca	26,603 31
Polk	18,739 74	Waushara	14,835 84
Portage	28,058 57	Winnebago	46,090 43
Price	11,317 20	Wood	27,404 06
Racine	37,955 32		
Richland	14,794 02		
			\$1,808,654 10

Aid to Rural Schools in the following-named Counties, complying with Chap. 600, Laws 1907, and Chap. 154, Laws 1909:

Adams	\$2,500 00	Kenosha	1,950 00
Ashland	1,400 00	Kewaunee	1,350 00
Barron	4,800 00	La Crosse	2,500 00
Bayfield	1,800 00	Lafayette	3,600 00
Buffalo	3,050 00	Langlade	2,400 00
Burnett	2,450 00	Lincoln	2,250 00
Calumet	2,200 00	Manitowoc	3,650 00
Chippewa	5,350 00	Marathon	4,700 00
Clark	4,500 00	Marinette	1,750 00
Columbia	4,000 00	Marquette	2,200 00
Crawford	350 00	Milwaukee	1,600 00
Dane	6,900 00	Monroe	6,000 00
Dodge	4,550 00	Oconto	1,200 00
Door	1,750 00	Oneida	400 00
Douglas	2,000 00	Outagamie	4,700 00
Dunn	5,050 00	Ozaukee	1,500 00
Eau Claire	2,550 00	Pepin	1,650 00
Florence	100 00	Pierce	4,450 00
Fond du Lac	3,000 00	Polk	4,400 00
Forest	50 00	Portage	4,550 00
Grant	6,650 00	Price	1,700 00
Green	4,500 00	Racine	2,150 00
Green Lake	2,450 00	Richland	2,450 00
Iowa	3,550 00	Rock	4,150 00
Iron	300 00	Rusk	2,400 00
Jackson	3,050 00	St. Croix	4,400 00
Jefferson	3,350 00	Sauk	4,200 00
Juneau	3,900 00	Sawyer	1,050 00

University Fund, 1910.

Shawano	2,900 00	Washington	2,350 00
Sheboygan	3,400 00	Waukesha	3,100 00
Taylor	2,700 00	Waupaca	2,050 00
Trempealeau	50 00	Waushara	2,350 00
Vernon	5,400 00	Winnebago	2,650 00
Vilas	150 00	Wood	3,150 00
Walworth	2,400 00		
Washburn	2,600 00		
			<u>\$200,650 00</u>

Total School Fund Income disbursements..... \$2,010,018 43

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 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
B. of E., city Jefferson	1,650 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
City Rhinelander	600 00
Town Enterprise	1,000 00
B. S. D., town Sugar Camp	60 00
B. S. D., town Grant	160 00
Town Green Valley	350 00
City Whitewater	540 00
Town Spring Brook	50 00
Town Casey	500 00
De Pere city bonds	2,000 00
Dues on certificates of sales	151 00
Sale of lands	65 00
School district loans	891 66
	<u>\$17,118 75</u>

Total University Fund receipts.....

University Fund Income, 1910.

Disbursements.

Loans:	
B. S. D., town Solon Springs.....	\$1,000 00
B. S. D., town Brule.....	3,500 00
Village Shell Lake.....	2,500 00
B. S. D., town West Marshland.....	800 00
Town Oulu	2,000 00
Town Arena	3,000 00
Town Chetek	5,000 00
Village Cambridge	4,000 00
Village Cashton	3,000 00
Jt. No. 5, Daniels and Wood River, Burnett county...	1,200 00
Total University Fund disbursements.....	\$26,000 00

UNIVERSITY FUND INCOME.

Receipts.

(Rate .00028571404)

Tax:			
Adams	\$1,947 20	La Crosse	11,737 95
Ashland	4,557 72	Lafayette	10,661 66
Barron	5,906 95	Langlade	4,476 53
Bayfield	4,477 35	Lincoln	4,915 23
Brown	14,878 18	Manitowoc	15,307 86
Buffalo	5,037 16	Marathon	13,055 01
Burnett	1,594 99	Marinette	7,442 59
Calumet	6,992 21	Marquette	2,947 36
Chippewa	8,021 57	Milwaukee	142,959 42
Clark	8,001 75	Monroe	7,441 72
Columbia	12,230 65	Oconto	5,919 58
Crawford	3,733 30	Oneida	3,333 75
Dane	34,410 89	Outagamie	15,588 56
Dodge	20,757 57	Ozaukee	6,209 97
Door	4,306 01	Pepin	1,854 43
Douglas	12,037 64	Pierce	5,852 96
Dunn	6,420 62	Polk	5,371 48
Eau Claire	7,846 85	Portage	6,080 23
Florence	1,022 02	Price	3,136 85
Fond du Lac.....	20,388 42	Racine	19,156 15
Forest	2,579 99	Richland	5,635 12
Grant	14,852 57	Rock	21,986 09
Green	11,569 64	Rusk	2,758 92
Green Lake	6,014 05	St. Croix	7,730 03
Iowa	10,170 67	Sauk	11,378 06
Iron	1,767 26	Sawyer	2,358 71
Jackson	4,433 01	Shawano	7,229 34
Jefferson	14,852 86	Sheboygan	17,898 48
Juneau	4,968 54	Taylor	3,592 47
Kenosha	11,017 81	Trempealeau	6,425 72
Kewaunee	5,171 18	Vernon	7,689 22

University Fund Income, 1910.

Vilas	2,666 60	Waupaca	8,273 99
Walworth	14,765 18	Wausnara	4,860 03
Washburn	1,770 25	Winnebago	19,347 41
Washington	9,672 56	Wood	7,565 40
Waukesha	14,565 50		
			\$743,585 00

Interest on Loans:

City Rice Lake.....	\$122 50
Village Prairie Farm.....	45 71
Village Thorp	17 50
Town Thorp	14 70
Village Thorp	43 75
B. of E., city Madison.....	77 00
Village Mt. Horeb.....	268 30
City Sturgeon Bay.....	189 00
B. S. D., town Brule.....	8 40
B. of E., city Eau Claire.....	303 34
Town Laona	105 00
B. S. D., town Hiles.....	168 00
Town Saxon	8 75
B. of E., city Jefferson.....	165 27
Village Wonewoc	55 68
Village Benton	78 75
Village Argyle	420 00
B. S. D., town Elcho.....	17 50
B. S. D., town Lake.....	49 00
City Rhinelander	10 50
Town Enterprise	105 00
B. S. D., town Sugar Camp.....	35 47
B. S. D., town Grant.....	16 80
Town Green Valley.....	24 50
City Whitewater	359 10
Town Spring Brook.....	29 75
Town Casey	35 00
City New London.....	350 00

Interest on Bonds:

De Pere City.....	280 00
Greenwood City	120 00
State Insurance Fund, fire loss at Chadbourne hall....	51 00
Interest on school district loans and land certificates..	363 16
Interest on bank deposits.....	4,519 58
United States, for agricultural college and experiment station	68,000 00
Secretary Board of Regents, fees, farm sales, etc.....	420,632 93
Capital City Bank, cancelled draft, chap. 473, laws 1905	87
Agricultural College Fund Income, transfer of balance	11,777 56
General Fund, women's building, sec. 6, chap. 306, laws 1909	62,496 30
General Fund, buildings, etc., sec. 5, chap. 306, laws 1909	168,876 18
General Fund, current expenses, sec. 2, chap. 306, laws 1909	100,000 00

Agricultural College Fund, 1910.

General Fund, books, apparatus, etc., sec. 3, chap. 306, laws 1909	43,646 79
General Fund, educational extension, etc., sec. 7, chap. 306, laws 1909.....	50,000 00
General Fund, traveling schools of agriculture, etc., sec. 8, chap. 306, laws 1909.....	30,000 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, branch agricultural experiment stations, chap. 507, laws 1909.....	2,000 00
General Fund, interest on certificates of indebtedness..	7,770 00
General Fund, temporary transfers, sec. 4, chap. 306, laws 1909	128,000 00
Total University Fund Income receipts.....	\$1,868,243 64

Disbursements.

Starr, W. J., interest refunded.....	\$9 13
Anderson, Nils, interest refunded.....	1 63
General Fund, temporary transfers returned, sec. 4, chap. 306, laws 1909.....	128,000 00
University of Wisconsin.....	1,669,909 30
Total University Fund Income disbursements....	\$1,797,920 06

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:

Barron county	\$3,000 00
City Chetek	300 00
Town Bayfield	500 00
City Greenwood	1,000 00
City Neillsville	133 33
City Sturgeon Bay.....	1,500 00
City Menomonie	3,000 00
City Crandon	500 00
Town Crandon	574 50
Town Nashville	417 00
City Crandon	508 50
Town Crandon	191 50
Town Nashville	139 00
City Crandon	169 50
Trustees 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
Jefferson county	1,000 00
Kewaunee county	2,000 00

University College Fund Income, 1910.

Town Peck	200 00
Town Manitowoc	250 00
City Wausau	2,500 00
Town Oconto Falls.....	200 00
B. S. D., town Hackley.....	500 00
City Elkhorn	1,714 28
B. of E., city Elkhorn.....	1,000 00
City Whitewater	810 00
B. of E., city New London.....	1,000 00
Winneconne village bonds.....	600 00
Westby village bonds.....	500 00
Dues on certificates of sales.....	757 00

Total Agricultural College Fund receipts..... \$28,214 61

Disbursements.

Loans:	
City Madison	\$30,000 00
B. S. D., town Wabeno.....	15,000 00
Town Day	1,700 00
Town Roosevelt	6,000 00
B. S. D., town Grow.....	800 00
Village Loyal	4,500 00

Total Agricultural College Fund disbursements.. \$58,000 00

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
Barron county	\$105 00
City Chetek	157 50
Town Bayfield	35 00
City Greenwood	490 00
City Neillsville	55 99
City Sturgeon Bay.....	105 00
City Menomonie	105 00
Town Crandon	281 51
Town Nashville	204 33
City Crandon	249 16
Town Crandon	42 45
Town Nashville	30 81
City Crandon	37 57
Trustees village New Glarus.....	245 00
Town Wyoming	70 00
Iron county	150 00
B. S. D., town Saxon.....	8 75
B. S. D., town Anderson.....	35 00
Jefferson county	618 34
Kewaunee county	630 00
Town Peck	17 50
Town Manitowoc	26 25
City Wausau	787 50

University Trust Funds, 1910.

Town Oconto Falls.....	60 00
Village Westby	70 00
B. S. D., town Hackley.....	87 50
City Elkhorn	720 00
B. of E., city Elkhorn.....	385 00
City Whitewater	538 65
B. of E., city New London.....	240 00
Winneconne village bonds.....	168 00
Westby village bonds.....	52 50
Interest on certificates of sales.....	424 29
Interest on bank deposits.....	302 80
General Fund, interest on certificates of indebtedness..	4,242 00

Total Agricultural College Fund Income receipts \$11,778 40

Disbursements.

Starr, W. J., interest refunded.....	\$ 84
University Fund Income, transfer of balance.....	11,777 56

Total Agricultural College Fund Income disbursements \$11,778 40

UNIVERSITY TRUST FUNDS.

Receipts.

Secretary Board of Regents, E. S. Burnett.....	\$53 00
Secretary Board of Regents, sale of Minneapolis property, Adams estate.....	3,300 00
Secretary Board of Regents, dividend, Portland Gold Mining Co.....	80 00
Secretary Board of Regents, royalty on Adams' books	330 35
Secretary Board of Regents, Johnson fund.....	127 05
Secretary Board of Regents, secretary's loan fund.....	50 12
Secretary Board of Regents, Latin league fund.....	220 50
Secretary Board of Regents, C. Westergaard.....	9 00
Jenison, C. M., loan.....	600 00
Winden, Grace and Guida, loan.....	6,000 00
Woodard, J. P., loan.....	1,000 00
Elleckson, Andrew, loan.....	2,000 00
Nelson, Charles, loan.....	5,000 00
University Trust Funds Income, transfers.....	4,361 65

Total University Trust Funds receipts..... \$23,131 67

Disbursements.

Hudson, C. H., loan.....	\$4,000 00
Bram, Archie and Harvey, loan.....	10,000 00
Madison Land & Improvement Co., loan.....	8,000 00
Ober, M. T., treas., taxes.....	28 80
Merry, L. E., guardian of E. M. Stanton.....	200 00
University Trust Funds Income, transfer.....	3,100 00

Total University Trust Funds disbursements.... \$25,328 80

University Trust Funds Income, 1910.

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Dane County Title Co., interest.....	\$500 00
Carpenter, Michael, interest.....	510 00
Jenison, C. M., interest.....	234 00
Nelson, Charles, interest.....	375 00
Slightam, W. E., interest.....	150 00
Madison Land & Improvement Co., interest on Winden loan	151 00
Madison Land & Improvement Co., interest.....	189 25
Adamson, C. F., interest.....	250 00
Roffers, W. and H., interest.....	222 00
Northern Hotel Co., interest.....	250 00
Woodard, J. P., interest.....	103 10
Fitzgibbon, William, interest.....	400 00
Smith, A. E., interest on Clarke loan.....	200 00
Hudson, C. H., interest.....	100 00
Elleckson, Andrew, interest.....	100 00
Osmundson, M. J., interest.....	150 00
Bram, Archie and Harvey, interest.....	250 00
Cranefield, Frederic, interest.....	17 50
Clarke, B. B., interest.....	200 00
Secretary Board of Regents, dividend Wisconsin Build- ing Co.....	125 00
Secretary Board of Regents, interest on Bram loan...	23 61
Secretary Board of Regents, interest on Winden loan..	35 34
Secretary Board of Regents, interest on Osmundson loan	150 00
University Trust Funds, transfers.....	3,100 00
Total University Trust Funds Income receipts...	\$7,785 80

Disbursements.

Carpenter, J. H. beneficiary will of M. M. Jackson.....	\$1,045 56
Graff, Einar, Johnson fund.....	50 00
Johnson, LeRoy, Johnson fund.....	50 00
Brue, H. N., Johnson fund.....	50 00
Weigen, A. J., Johnson fund.....	50 00
Burnson, A. M., Johnson fund.....	50 00
Shillander, A. A., Johnson fund.....	50 00
Swanson, A. E., Johnson fund.....	50 00
Peterson, R. C., Johnson fund.....	50 00
Neprud, Carl, Johnson fund.....	45 00
McDonald, W. L., Adams fellowship.....	522 78
Martin, M. E., Doyon scholarship.....	130 70
Ellsworth, C. A., Doyon scholarship.....	130 70
Brasure, E. M., Lewis scholarship.....	261 39
E'vans, Sara, Lewis scholarship.....	261 39
Rutte, J. W., Gund scholarship.....	261 40
Brodesser, R. A., Stein scholarship.....	26 14

Normal School Fund, 1910.

Tschudy, Marianne, Stein scholarship.....	26 14
State Journal Printing Co., advertising.....	6 00
Democrat Printing Co., printing.....	5 20
Secretary Board of Regents, taxes.....	63 71
University Trust Funds, transfers.....	4,361 65
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Total University Trust Funds Income disbursements	\$7,547 76

NORMAL SCHOOL FUND.

Receipts.

Loans:	
Town Jacobs	\$1,000 00
City Barron	966 67
City Cumberland	1,388 89
Town Iron River.....	159 10
Town Hughes	40 90
B. S. D., town Bayfield.....	600 00
Town Bayfield	500 00
Town Mondovi	522 22
City Mondovi	516 67
Chippewa county	894 74
Village Bloomer	1,000 00
City Colby	600 00
Town Eaton	250 00
City Portage	1,500 00
City Prairie du Chien.....	1,000 00
City Madison	2,500 00
B. of E., city Madison.....	3,000 00
Dane county	5,000 00
Dcor county	3,000 00
B. S. D., town Brule.....	333 33
B. S. D. town Solon Springs.....	300 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
City Crandon	1,000 00
B. S. D., town Waubeno.....	1,250 00
B. S. D. town Waubeno.....	1,000 00
Village Hazel Green.....	300 00
Grant county	8,000 00
Town Emerson	120 00
City Black River Falls.....	500 00
Village Alma Center.....	500 00
City Black River Falls.....	1,000 00
Trustees Village Wonewoc.....	833 33
City Elroy	500 00
Town Finley	100 00

Normal School Fund, 1910.

City Kewaunee	1,900 00
Town West Kewaunee.....	1,000 00
Village Blanchardville	650 00
Village Blanchardville	200 00
B. S. D., town Elecho.....	250 00
City Wausau	1,100 00
City Marinette	1,000 00
B. S. D., town Wausaukee.....	1,000 00
Marinette county	1,000 00
Trustees village Whitefish Bay.....	300 00
Village Cashton	750 00
Town Newbold	200 00
Town Gagen	410 00
Town Piehl	90 00
B. S. D., town Monico.....	350 00
Village Amery	300 00
Richland county	1,000 00
B. S. D., town Flambeau.....	1,000 00
Town Washington	500 00
B. S. D., town Marshall.....	500 00
Town Richmond	166. 67
Town Westcott	83 33
Shawano county	1,000 00
Village Birnamwood	500 00
Town Navarino	150 00
B. S. D., town State Line.....	500 00
Washburn county	1,750 00
Village Shell Lake.....	361 11
Town Shell Lake.....	133 89
Washburn county	500 00
City New London.....	1,000 00
Waupaca county	4,150 00
City Waupaca	1,000 00
Village Iola	314 29
Town Cary	600 00
 Bonds:	
Glenwood town	1,000 00
Stoughton city	2,000 00
Antigo city	1,800 00
Cameron village	300 00
Berlin city	1,000 00
Beaver Dam city.....	1,000 00
Shawano city	1,000 00
Columbus city	1,000 00
Cambridge village	4,000 00
Merrill city	5,000 00
Stoughton city	1,250 00
School district loans.....	22,043 05
Dues on certificates of sales.....	36 00
 Total Normal School Fund receipts.....	
	\$117,235 85

Normal School Fund Income, 1910.

Disbursements.

Loans:	
City New Richmond.....	\$6,000 00
Town Hixon	5,000 00
Richland county	10,000 00
Town Bergen	2,400 00
B. of E., city Grand Rapids.....	10,000 00
Vernon county	16,000 00
City Black River Falls.....	2,000 00
School District Loans:	
No. 3, Somerset, St. Croix county.....	3,000 00
No. 1, Matteson, Waupaca county.....	2,000 00
No. 2, Burke, Dane county.....	2,000 00
Jt. No. 1, Bloom and Forest, Richland county.....	2,000 00
Jt. No. 3, Rhine, Sheboygan county; Schleswig, Manitowoc county	1,500 00
No. 3, Ackley, Langlade county.....	2,000 00
Jt. No. 9, Wyalusing and Bloomington, Grant county	2,100 00
Jt. No. 2, Hixon and village Withee, Clark county...	1,500 00
No. 2, Cylon, St. Croix county.....	800 00
No. 1, Pittsfield, Brown county.....	2,000 00
No. 7, Liberty Grove, Door county.....	2,500 00
Jt. No. 3, Kennan, Georgetown and village Kennan, Price county	1,000 00
No. 4, New Lyme, Monroe county.....	600 00
No. 5, Aurora, Taylor county.....	1,600 00
No. 2, Colfax, Dunn county	800 00
No. 5, Luck, Polk county.....	1,200 00
Jt. No. 6, New Haven and Tiffany, Dunn county; Forest and Glenwood, St. Croix county.....	1,200 00
Jt. No. 1, town and village Cassville, Grant county..	18,000 00
No. 8, Wauwatosa, Milwaukee county.....	25,000 00
Jt. No. 1, Brighton and village Unity, Marathon county; Unity and village Unity, Clark county.....	12,000 00
Jt. No. 1, Colby and city Colby, Clark county; Hull and city Colby, Marathon county.....	12,000 00
Total Normal School Fund disbursements.....	\$146,200 00

NORMAL SCHOOL FUND INCOME.

Receipts.

(Rate .0001306411121)

Tax:			
Adams	\$890 34	Buffalo	2,303 21
Ashland	2,083 99	Burnett	729 30
Barron	2,700 92	Calumet	3,197 15
Bayfield	2,047 24	Chippewa	3,667 82
Brown	6,802 96	Clark	3,658 75

Normal School Fund Income, 1910.

City Madison	875 00
Dane county.....	700 00
Door county	945 00
City Sturgeon Bay	1,400 00
B. S. D., town Brule.....	93 32
B. S. D., town Solon Springs	94 50
City Menomonie	1,400 00
Town Menomonie	35 00
City Menomonie	1,050 00
Eau Claire county	1,312 50
Eau Claire county	875 00
Eau Claire county.....	393 75
City Eau Claire	735 00
Eau Claire county	245 00
City Fond du Lac	240 00
City Crandon	175 00
B. S. D., town Waubeno	175 00
B. S. D., town Waubeno	315 00
Village Hazel Green	157 50
Grant county	1,120 00
Town Emerson	37 80
City Black River Falls	210 00
City Black River Falls.....	175 00
Village Alma Center	315 00
City Black River Falls	350 00
Trustees village Woneewcc	145 92
City Elroy	315 00
Town Finley	17 50
Village Blanchardville	91 00
Village Blanchardville	91 00
Village Argyle	120 40
B. S. D., town Elcho	17 50
City Wausau	462 00
City Marinette	280 00
B. S. D., town Wausaukee	70 00
City Marinette	70 00
Marinette county	595 00
Trustees village Whitefish Bay	30 00
Village Casaton	506 04
Town Newbold	42 00
Town Gagen	71 75
Town Piehl	15 75
B. S. D., town Monico.....	120 80
Village Amery	21 00
Richland county	618 34
B. S. D., town Flambeau	70 00
Town Washington	140 00
Town Washington	70 00
B. S. D., town Marshall	210 00
Town Richmond	50 00
Town Westcott	25 00
Shawano county	35 00
Shawano county	175 00
Village Birnamwood	245 00

Normal School Fund Income, 1910.

Town Navarino	47 25
Village Galesville	70 00
Village La Farge	525 00
B. S. D., town State Line	35 00
Washburn county	551 25
Village Shell Lake	214 86
Town Shell Lake	82 64
Washburn county	437 50
City New London	50 00
Waupaca county	1,452 50
City Waupaca	385 00
Village Iola	66 00
Town Cary	42 00
B. of E., city Grand Rapids	1,925 00
Town Arpin	105 00
Town Hiles	105 00
Town Arpin	175 00
City Milwaukee (loan to Light Horse Squadron)....	1,200 00
Interest on Bonds:	
Mauston city	350 00
Glenwood town	150 00
Beaver Dam city.....	40 00
Ashland city.....	1,100 00
Ashland county	1,250 00
La Crosse city.....	500 00
La Crosse county	2,975 00
Antigo city	524 00
Merrill city	1,575 00
Stoughton city	1,120 00
Cameron village	63 00
Berlin city	455 00
Shawano city.....	315 00
Cambridge village	214 17
Columbus city	100 00
Clinton village	275 00
Hudson city	750 00
Interest on school district loans and land certificates....	7,232 29
Interest on bank deposits	1,941 68
Day, J. T., sale of house on La Crosse normal grounds..	50 00
Normal schools, fees, etc.....	36,581 16
Kittle, William, secretary, sale of lots in Milwaukee....	35,200 00
General Fund, institutes, chap. 371, laws 1901.....	7,000 00
General Fund, La Crosse normal, chap. 299, laws 1907 and chap. 320, laws 1909.....	71,500 00
General Fund, Milwaukee normal, chap. 175, laws 1905, chap. 505, laws 1907, and chap. 320, laws 1909.....	122,000 00
General Fund, Oshkosh normal, chap. 350, laws 1907 and chap. 320, laws 1909	21,000 00
General Fund, Platteville normal, chap. 320, laws 1909..	1,500 00
General Fund, River Falls normal, chap. 350, laws 1907..	2,500 00
General Fund, Superior normal, chap. 350, laws 1907 and chap. 320, laws 1909.....	11,500 00
General Fund, Whitewater normal, chap. 320, laws 1909	3,000 00

Forest Reserve Fund, 1910.

General Fund, current expenses, chap. 455, laws 1909....	22,000 00
General Fund, interest on certificates of indebtedness...	36,099 00
Total Normal School Fund Income receipts.....	\$762,697 15

Disbursements.

Normal Schools:

Normal schools (administration)	\$11,068 40
Milwaukee	169,642 61
Oshkosh	93,801 30
Platteville	51,741 13
River Falls	42,698 80
Stevens Point	59,108 46
Superior	74,163 67
Whitewater	67,928 07
La Crosse	107,005 36
Institutes	13,218 11

Total Normal School Fund Income disbursements	\$690,375 91
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FOREST RESERVE FUND.

Receipts.

Sale of lands, etc.....	\$17,598 58
Interest on bank deposits.....	930 98
Total Forest Reserve Fund receipts.....	\$18,529 56

Disbursements.

Barnes, John, land purchased.....	\$139 80
Yawkey-Bissell Lumber Co., land purchased.....	29,255 27
Goodyear Lumber Co., land purchased.....	3,966 64
Baxter, Harry, 10 per cent of fine collected.....	4 98
Lee, Peter, overcharge on trespass returned.....	35 23
Rieger, Albert, tamarack tree.....	1 32
Nauman, D. L., fire warden	1,304 54
Baldwin, Winnifred, stenographer.....	720 00
Crane, A. V., stenographer.....	585 00
Johnson, H. A., cruiser	893 89
Jacobs, Peter, cruiser.....	699 31
Doriot, Calvin, cruiser	483 10
Paine, L. E., services.....	90 00
Brooks, C. R., cruiser.....	239 95

Total Forest Reserve Fund disbursements.....	\$38,419 03
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Drainage, Delinquent Tax, and State Insurance Funds, 1910.

DRAINAGE FUND.

Receipts.

Interest on land certificates	\$23 31
Dues on certificates of sales.....	182 00
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	\$205 31

Disbursements.

Werst, Leonhurd, interest refunded.....	\$3 71
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DELINQUENT TAX FUND.

Receipts.

Taxes on state lands	\$173 07
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Disbursements.

Apportionment to counties:	
Adams	\$42 50
Douglas	41 50
Portage	9 44
Shawano	3 64
Cushing Land Agency, refund of taxes.....	8 76
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	\$105 84

STATE INSURANCE FUND.

Receipts.

Premiums:	
Superintendent of Public Property.....	\$1,865 16
Free Library Commission	45 18
Board of Agriculture	1,902 96
State Superintendent	2 16
Quartermaster General	965 52
Dairy and Food Commissioner	6 62
Commissioners of Fisheries	145 03
State Hospital	1,755 00
School for Deaf	614 25
School for Blind	491 40
Industrial School for Boys.....	768 69
Industrial School for Girls.....	395 55
State Prison	1,404 00
State Public School	438 75
Home for Feeble-Minded	2,106 00

Hunting License Fund, 1910.

Northern Hospital	1,965 60
State Reformatory	877 50
Tuberculosis Sanatorium	386 10
Wisconsin Veterans' Home	942 11
Mining Trade School	210 00
Milwaukee Normal	283 50
Oshkosh Normal	548 10
River Falls Normal	302 40
Stevens Point Normal	400 68
Superior Normal	567 00
Whitewater Normal	378 00
La Crosse Normal	283 50
Platteville Normal	567 00
Normal schools (administration).....	54
University of Wisconsin	5,429 97
School Fund Income, dwellings in Milwaukee (es- cheated estate)	3 53
Total State Insurance Fund receipts.....	\$26,051 80

Disbursements.

General Fund, loss by wind to property of Commission- ers of Fisheries	\$300 00
General Fund, balance of capitol fire award, appropri- ated by sec. 9, chap. 516, laws 1905, to Capitol Com- mission	14,917 66
University Fund Income, fire loss at Chadbourne hall...	51 00
State Board of Agriculture, damage by tornado.....	5,400 00
Total State Insurance Fund disbursements.....	20,668 66

HUNTING LICENSE FUND.

Receipts.

Rickeman, G. W., confiscations, licenses, etc.....	\$18,075 78
Holmes, A. A., confiscations	6 89
Frear, J. A., non-resident licenses	9,220 00

From Counties:

Adams	\$454 50	Columbia	1,763 40
Ashland	1,491 30	Crawford	582 40
Barron	1,796 40	Dane	3,525 30
Bayfield	1,377 90	Dodge	2,106 00
Brown	1,928 70	Door	621 00
Buffalo	745 05	Douglas	1,964 70
Burnett	445 70	Dunn	819 90
Calumet	654 30	Eau Claire	1,575 00
Chippewa	2,068 20	Florence	296 10
Clark	2,097 00	Fond du Lac	2,171 00

Hunting License Fund, 1910.

Forest	738 90	Pierce	751 30
Grant	1,556 05	Polk	1,109 70
Green	1,924 20	Portage	1,185 30
Green Lake	629 00	Price	1,215 00
Iowa	1,190 35	Racine	1,051 20
Iron	486 90	Richland	694 65
Jackson	1,062 95	Rock	2,347 30
Jefferson	1,519 20	Rusk	1,307 70
Juneau	1,039 50	St. Croix	610 20
Kenosha	1,308 60	Sauk	1,513 55
Kewaunee	546 30	Sawyer	622 80
La Crosse	1,738 60	Shawano	1,357 20
Lafayette	1,338 80	Sheboygan	1,412 10
Langlade	1,198 80	Taylor	1,059 30
Lincoln	1,358 10	Trempealeau	991 55
Manitowoc	1,490 40	Vernon	1,170 70
Marathon	2,861 10	Vilas	865 80
Marinette	1,547 10	Walworth	1,652 40
Marquette	652 50	Washburn	648 90
Milwaukee	6,246 90	Washington	966 60
Monroe	2,015 30	Waukesha	1,642 50
Oconto	967 50	Waupaca	1,539 85
Oneida	1,235 70	Waushara	1,077 30
Outagamie	1,179 90	Winnebago	2,691 40
Ozaukee	532 80	Wood	1,852 20
Pepin	265 80		
		Total	\$123,749 27

Disbursements.

Fish and Game Department.

Rickeman, G. W., game warden, sal. and exp.....	\$3,906 97
Stone, J. W., game warden, sal. and exp.....	129 97
General Fund, transfer of money erroneously paid into hunting license fund	58 50
Aluminum Sign Co., tags.....	210 41
Meyer News Service Co., clippings.....	7 50
Rickeman, G. W., compiling laws.....	300 00
Sullivan, Henry, Engraving Co., cards.....	6 50
Schwaab Stamp & Seal Co., seals.....	6 08

Per Diem and Expenses:

Ansoorge, Herman ..	\$1,706 93	Baker, C. E.....	479 84
Asmuth, C. F.....	923 44	Cole, W. A.....	1,420 61
Albrecht, H. H.....	24 93	Cameron, A. F.....	93 79
Berg, M. E.....	1,560 36	Craig, J. S.....	1,426 70
Bowman, H. A.....	549 63	Clark, R. B.....	352 72
Brown, F. B.....	377 87	Clark, Leonard	105 60
Burgett, W. W.....	2,209 93	Cummings, A. J.....	138 18
Barnhardt, William	1,436 15	Cranston, D. M....	917 69
Budzis, John	226 40	Copenhefer, Martin	79 37
Bosworth, E. F.....	793 43	De Long, J. R.....	1,581 49
Brunet, A. R.....	873 80	Dartt, G. W.....	332 45

Hunting License Fund, 1910.

Drafahl, Peter.....	350 73	Little, C. S.....	762 85
Devine, Thomas....	863 04	La Flamboy, L.....	110 69
Drake, E. P.....	777 70	Miller, G. L.....	85 50
Dietrich, G. H.....	967 24	Mason, R. G.....	1,384 32
Elliott, W. P.....	129 13	McManus, Patrick ..	1,509 41
Follett, C. E.....	1,646 42	Mannel, Joseph.....	1,705 41
Foster, J. W.....	1,515 65	Montag, A. C.....	105 10
Fess, Edward	191 71	Mason, W. P.....	325 16
Farley, Frank	103 47	O'Connor, Edward...	116 55
Gratz, F. E.....	36 66	Oettel, Louis	706 42
Gratz, A. W.....	111 45	Oberholtzer, James	1,664 02
Gruebner, H. C.....	1,313 54	O'Connor, Daniel ..	941 92
Gerhardt, Fred	458 44	Pugh, John	1,404 83
Gruenwald, A. A....	705 31	Perry, F. M.....	1,550 12
Gautsch, E. W.....	128 85	Parkinson, Harvey..	179 25
Gruhlke, H. A.....	772 26	Piers, Charles	71 80
Haslam, W. C.....	2,133 37	Russell, A. G.....	1,477 67
Hitchon, Robert ...	1,995 46	Richtman, S. P.....	1,716 80
Henrickson, Hans..	1,376 24	Rooth, O. E.....	1,748 93
Hildebrand, H. W...	1,089 01	Robrecht, M. D.....	1,607 20
Hanson, J. T.....	346 62	Rowell, J. C. N.....	300 59
Hulbert, A. I.....	1,551 52	Raeth, Valentine ...	1,587 29
Hill, J. B.....	1,244 81	Randall, F. K.....	1,452 47
Hall, G. F.....	1,389 92	Storrs, A. E.....	1,430 00
Holmes, A. A.....	726 05	Schauer, A. G.....	283 74
Hall, A. W.....	737 89	Sizer, C. W.....	96 85
Hope, Andrew	833 69	Spencer, Fred	485 52
Johnson, Niels	1,396 45	Stuart, J. D.....	662 79
Johnston, C. W.....	328 41	Sugden, J. F.....	1,635 71
Jones, G. O.....	262 98	Smith, Philip	274 91
Johnson, G. T.....	113 61	Settersten, Joseph..	278 04
Kleist, Michael.....	1,244 34	Sampson, Andrew..	566 41
Kolb, G. C.....	580 92	Stockwell, H. A.....	147 88
Kingsley, G. L.....	467 95	Tuttle, E. W.....	419 49
Kirkhoff, S. B.....	1,588 59	Tollefson, Martin...	332 88
Keeler, J. G.....	891 95	True, H. W.....	948 19
Kennedy, E. D.....	246 57	Tiedeman, H. C.....	153 88
Kennedy, D. H.....	126 29	Vollbrecht, Herman	549 17
Kimball, P. S.....	863 65	Waterbury, Peter...	1,475 95
Lavell, A. A.....	1,573 97	Wilson, Hugh.....	285 51
Longdin, S. H.....	838 35	Zuehlke, Otto.....	147 34
Lund, H. O.....	1,320 51		
			\$90,266 52

Oil Inspection Fund, 1910.

OIL INSPECTION FUND.

Receipts.

Archer, F. W.....	\$456 70	Le Gendre, H.....	200 13
Anderson, J. R.....	713 60	Lytle, C. A.....	823 50
Berg, O. J.....	776 90	McGee, James.....	5,662 60
Bronstad, L. C.....	1,305 20	Mitchell, Samuel.....	1,195 20
Brink, C. L.....	898 00	Mohr, Charles, Jr.....	1,382 30
Bell, C. E.....	316 80	Maltpress, R. J.....	1,451 60
Beach, H. A.....	401 50	Niedbalski, J. C.....	1,837 40
Berger, Theodore.....	327 30	Nelson, A. E.....	57 30
Battles, E. J.....	1,006 40	Omundson, Joseph.....	620 50
Baker, J. M.....	575 60	Peterson, W. P.....	839 30
Campbell, James.....	226 50	Peterson, E. A.....	714 20
Conrad, C. B.....	1,404 20	Stouthamer, J. H.....	5,904 50
Cook, Ambrose.....	309 80	Stimers, C. S.....	386 50
Christoph, J. B.....	1,458 80	Sprague, Ava.....	1,344 10
Clayton, Ben.....	293 30	Stupfell, J. B.....	93 95
Charlesworth, F. M....	1,405 90	Smith, R. P.....	823 90
Dinsmore, Robert.....	1,282 70	St. Louis, F. B.....	2,363 40
Engsberg, Conrad.....	539 60	Schoenfield, W. D.....	2,875 50
Ferris, G. H.....	1,415 20	Speck, C. H.....	43 50
Graham, C. L.....	618 30	Thompson, G. P.....	366 90
Grace, H. E.....	775 40	Wilson, Frank.....	1,391 80
Groetzinger, Nicholas..	1,024 20	Washburn, S. E.....	722 10
Hicks, J. B.....	437 70	Wood, C. H.....	1,005 90
Hanson, Anton.....	1,430 60	Wightman, W. L.....	356 90
Halder, G. H.....	683 90	Wilson, Alexander....	1,207 70
Kohl, H. A.....	382 90	Westman, Fred.....	1,008 55
Lindholm, O. M.....	690 90	Zelle, Christ.....	1,162 60
Lebeis, Casper.....	740 00		
			\$57,739 73

Disbursements.

Oil Inspection Department.

Inspection Fees, Expenses, etc.:

Archer, F. W.....	\$450 43	Charlesworth, F. M	899 14
Anderson, J. R.....	604 73	Dinsmore, Robert ..	953 68
Berg, O. J.....	605 43	Engsberg, Conrad ..	483 49
Bronstad, L. C.....	940 15	Ferris, G. H.....	906 53
Brink, C. L.....	696 89	Graham, C. L.....	528 20
Bell, C. E.....	317 66	Grace, H. E.....	587 20
Beach, H. A.....	412 31	Groetzinger, Nicholas	842 37
Berger, Theodore ..	347 68	Hicks, J. B.....	407 44
Battles, E. J.....	754 54	Hanson, Anton.....	919 45
Baker, J. M.....	526 78	Halder, G. H.....	556 27
Campbell, James ...	246 82	Kohl, H. A.....	374 90
Conrad, C. B.....	541 97	Lindholm, O. M.....	537 29
Cook, Ambrose.....	339 43	Lebeis, Casper.....	609 89
Christoph, J. B.....	936 36	Le Gendre, H.....	249 53
Clayton, B. F.....	332 48	Lytle, C. A.....	685 95

State Fire Marshal Fund, 1910.

McGee, James	1,259 70	Drake Bros., sup- plies	1 73
Mitchell, Samuel ...	826 46	Yahr & Lange Drug Co., supplies	1 05
Mohr, Charles, Jr...	1,062 12	Spiegel, A., Co.....	22 33
Maltpress, R. J.....	693 70	Smith-Premier, T. W., Co., machine and supplies	130 63
Niedbalski, J. C....	1,113 62	Groves, J. W., sup- plies	129 25
Nelson, A. E.....	97 06	Tagliabue, C. J. Mfg. Co., supplies	159 93
Omundson, Joseph ..	562 98	Democrat Pt'g Co., printing	323 92
Peters, W. P.....	685 43	Siekert & Baum Sta. Co., supplies	78 67
Peterson, E. A.....	681 56	Frankfurth, Wm., Hardware Co., sup- plies	5 00
Stouthamer, J. H...	1,297 41	Sargent, E. H. & Co Burrcough's Adding Machine Co., ma- chine	340 90
Stimers, C. S.....	386 06	International Text Book Co., books....	20 00
Sprague, Ava	879 29	Reliance Stamp & Stencil Works, sup- plies	5 00
Stupfell, J. B.....	189 42	Dennison Mfg. Co., supplies	319 70
Smith, R. P.....	700 56	Reversion to Gen- eral Fund	16,064 24
St. Louis, F. B.....	1,222 37		
Schoenfield, W. D...	1,171 63		
Speck, C. H.....	61 21		
Thompson, G. P....	361 33		
Wilson, Frank	908 49		
Washburn, S. E.....	655 83		
Wood, C. H.....	801 73		
Wightman, W. L....	361 88		
Wilson, Alex.....	912 10		
Westman, Fred	728 56		
Zelle, Christ	821 65		
Salary and Expenses:			
Tracy, E. L.....	3,226 84		
Dunham, C. N.....	290 53		
Johnson, J. K.....	461 02		
Morley, J. E., sup- plies	62 25		
Gimbel Bros., sup- plies	139 90		
			\$57,739 73

STATE FIRE MARSHAL FUND.

Receipts.

Adirondack Insurance Co.....	\$27 09
Aetna Insurance Co.....	302 98
Agricultural Insurance Co.....	122 55
American Manufacturers' Insurance Co.....	4 26
Allemannia Fire Insurance Co.....	85 18
American Central Insurance Co.....	367 89
American Druggists' Fire Insurance Co.....	4 09
American Insurance Co.....	596 57
American National Insurance Co.....	31 11
Aachen & Munich Fire Insurance Co.....	142 64
Atlas Assurance Co.....	186 31
Alma Mutual Fire Insurance Co.....	1 48
Appleton Mutual Fire Insurance Co.....	17 92
Ben Franklin Insurance Co.....	45 95

State Fire Marshal Fund, 1910.

Boston Insurance Co.....	126 55
Buffalo Commercial Insurance Co.....	19 97
Buffalo German Insurance Co.....	65 47
British America Assurance Co.....	88 93
Badger Mutual Fire Insurance Co.....	58 93
Beaver Dam City Mutual Fire Insurance Co.....	33 40
Bower City Mutual Insurance Co.....	25 00
Baraboo Farmers Mutual Fire Insurance Co.....	3 41
California Insurance Co.....	54 70
Calumet Insurance Co. of Illinois.....	81 66
Camden Fire Insurance Co.....	79 75
Capital Fire Insurance Co.....	65 70
Central National Fire Insurance Co.....	51 93
City of New York Insurance Co.....	95 55
Concordia Fire Insurance Co.....	473 39
Citizens Insurance Co. of Missouri.....	171 77
Colonial Assurance Co.....	3 16
Commerce Insurance Co.....	32 83
Commercial Union Fire Insurance Co.....	61 77
Commonwealth Insurance Co.....	83 07
Connecticut Fire Insurance Co.....	356 20
Consolidated Fire & Marine Insurance Co.....	89 29
Continental Insurance Co.....	435 54
Cooper Insurance Co.....	40 85
County Fire Insurance Co. of Philadelphia.....	59 10
Central Manufacturers Mutual Insurance Co.....	68 37
Caledonian Insurance Co.....	48 69
Commercial Union Assurance Co.....	343 28
Capital City Mutual Insurance Co.....	51 24
Campbellsport Mutual Fire Insurance Co.....	101 56
Clintonville Mutual Fire Insurance Co.....	14 72
Citizens Mutual Fire Insurance Co.....	52 05
City of Plymouth Mutual Fire Insurance Co.....	5 56
Cream City Mutual Fire Insurance Co.....	17 56
Delaware Insurance Co. of Philadelphia.....	114 33
Des Moines Fire Insurance Co.....	49 55
Detroit Fire & Marine Insurance Co.....	116 64
Dixie Fire Insurance Co.....	90 09
Dubuque Fire & Marine Insurance Co.....	117 68
Druggists Mutual Fire Insurance Co.....	10 39
De Forest Mutual Fire Insurance Co.....	70 41
Eastern Fire Insurance Co.....	22 43
Equitable Fire & Marine Insurance Co.....	139 11
Economical Mutual Fire Insurance Co.....	2 56
Farmers & Merchants Insurance Co.....	64 65
Federal Union Insurance Co.....	13 48
Fidelity-Phenix Fire Insurance Co.....	84 62
Fire Association of Philadelphia.....	494 34
Fireman's Fund Insurance Co.....	368 02
Firemen's Insurance Co.....	163 77
Franklin Fire Insurance Co.....	64 21
Farmers Fire Insurance Co.....	57 78
Fond du Lac & Ripon Mutual Fire Insurance Co.....	12 46
Germantown Farmers Mutual Insurance Co.....	60 85

State Fire Marshal Fund, 1910.

German Alliance Insurance Co.....	225 12
German American Insurance Co.....	517 64
German Fire Insurance Co. of Indianapolis.....	97 17
German Fire Insurance Co. of Peoria.....	59 34
German Fire Insurance Co. of Pittsburgh.....	68 91
German Fire Insurance Co. of Wheeling.....	14 63
Germania Fire Insurance Co.....	396 64
Georgia Home Insurance Co.....	59 96
Girard Fire & Marine Insurance Co.....	91 22
Glen Falls Insurance Co.....	115 55
Globe & Rutgers Fire Insurance Co.....	173 04
Granite State Fire Insurance Co.....	51 60
German Mutual Fire Insurance Co.....	2 82
Grant County Mutual Fire Insurance Co.....	12 70
Green Bay & De Pere Mutual Fire Insurance Co.....	35 01
German Ev. Lutheran Mutual Fire Ass'n.....	3 27
German Mutual Fire Insurance Society.....	1 30
Hanover Fire Insurance Co.....	334 94
Hartford Fire Insurance Co.....	1,390 99
Hawkeye Insurance Co.....	47 55
Home Insurance Co.....	828 79
Herman Farmers Mutual Insurance Co.....	92 43
Hamburg Bremen Fire Insurance Co.....	161 91
Hardware Dealers Mutual Fire Insurance Co.....	256 65
Hortonville Mutual Fire Insurance Co.....	53 22
Hartland Farmers Mutual Fire Insurance Co.....	3 56
Imperial Fire Insurance Co.....	10 35
Insurance Co. of North America.....	524 38
Insurance Co. of the State of Illinois.....	244 15
Insurance Co. of the State of Pennsylvania.....	80 23
Indiana Lumbermen's Mutual Insurance Co.....	22 16
Indiana Millers Mutual Fire Insurance Co.....	24 42
Jefferson Fire Insurance Co.....	80 18
Jewelers Mutual Fire Insurance Co.....	6 79
Kewaskum Mutual Fire Insurance Co.....	83 87
Liverpool & London & Globe Insurance Co., New York	37 03
Louisville Insurance Co.....	28 50
Lumbermen's Insurance Co.....	70 02
Lumber Insurance Co.....	35 75
Lumber Mutual Fire Insurance Co.....	42 22
Lumbermen's Mutual Fire Insurance Co.....	35 61
Law Union & Rock Insurance Co.....	24 39
Liverpool & London & Globe Insurance Co., Liverpool..	717 58
London Assurance Corporation.....	141 80
London & Lancashire Fire Insurance Co.....	294 27
Lodi Mutual Fire Insurance Co.....	42 75
Lomira Mutual Fire Insurance Co.....	27 00
Lutheran Mutual Home Insurance Co.....	9 33
La Crosse Co. Scandinavian Town Mutual Insurance Co.	21 59
Milwaukee Fire Insurance Co.....	216 72
Milwaukee German Fire Insurance Co.....	87 70
Milwaukee Mechanics Insurance Co.....	614 93
Mechanics & Traders Insurance Co.....	71 38
Mechanics Insurance Co.....	73 15
Mercantile Fire & Marine Insurance Co.....	48 34

State Fire Marshal Fund, 1910.

Metropolitan Fire Insurance Co.....	45 45
Michigan Commercial Insurance Co.....	356 31
Michigan Fire & Marine Insurance Co.....	107 30
Monongahela Insurance Co.....	11 72
Michigan Millers Mutual Fire Insurance Co.....	47 64
Millers Mutual Fire Insurance Ass'n.....	21 12
Millers National Insurance Co.....	115 02
Mill Owners Mutual Fire Insurance Co.....	13 84
Manitowoc Mutual Fire Insurance Co.....	10 94
Marion Mutual Fire Insurance Co.....	22 46
Mayville Mutual Fire Insurance Co.....	69 53
Menomonie Mutual Fire Insurance Co.....	5 91
Merchants & Bankers Mutual Insurance Co.....	23 11
Milwaukee Mutual Fire Insurance Co.....	15 64
Menasha Mutual Fire Insurance Co.....	12 39
Mutual Fire Insurance Co.....	4 67
Northwestern National Insurance Co.....	551 82
Nassau Fire Insurance Co.....	47 09
National Brewers Insurance Co.....	16 20
National Insurance Co.....	69 15
National Fire Insurance Co.....	519 78
National Lumber Insurance Co.....	53 97
National Union Fire Insurance Co.....	230 20
New Brunswick Fire Insurance Co.....	30 97
Newark Fire Insurance Co.....	72 63
New Hampshire Fire Insurance Co.....	188 64
Niagara Fire Insurance Co.....	309 54
North British & Mercantile Insurance Co.....	63 02
North River Insurance Co.....	174 78
Northern Insurance Co.....	83 64
Northwestern Fire & Marine Insurance Co.....	36 84
North British & Mercantile Insurance Co.....	530 48
Northern Assurance Co.....	295 61
Norwich Union Fire Insurance Society.....	191 98
National Manufacturers Mutual Insurance Co.....	18 79
Northwestern Cheesemakers Mutual Fire Insurance Co.....	19 15
Northwestern Creamery Mutual Fire Insurance Co.....	13 64
Northwestern Mutual Fire Insurance Co.....	35 61
Old Colony Insurance Co.....	81 37
Orient Insurance Co.....	207 17
Pelican Assurance Co.....	31 89
Pennsylvania Fire Insurance Co.....	331 46
Peoples National Fire Insurance Co.....	79 76
Phenix Fire Insurance Co.....	988 62
Phoenix Insurance Co.....	616 97
Pittsburg Insurance Co.....	32 24
Providence-Washington Insurance Co.....	259 05
Pennsylvania Lumbermens Mutual Fire Insurance Co.....	29 08
Palatine Insurance Co.....	196 65
Phoenix Assurance Co.....	195 70
Prussian National Insurance Co.....	202 33
Portage Mutual Co-operative Fire Insurance Co.....	1 96
Portland, Danville, Waterloo, Columbus Mutual Fire Insurance Co.....	12 14
Queen City Fire Insurance Co.....	15 27

State Fire Marshal Fund, 1910.

Queen Insurance Co. of America.....	409 69
Reliance Insurance Co.....	104 81
Rochester German Insurance Co.....	230 08
Rhode Island Insurance Co.....	26 59
Royal Exchange Assurance Co.....	93 88
Royal Insurance Co.....	604 77
Retail Lumber Dealers Mutual Insurance Ass'n.....	16 68
Reeseville Mutual Fire Insurance Co.....	34 81
Richfield, Hartford & Menominee Falls Mutual Fire In- surance Co.....	24 17
Rice Lake Mutual Fire Insurance Co.....	7 02
Ricnland Co. Mutual Fire Insurance Co.....	4 49
River Falls Fire Insurance Co.....	24 93
Security Fire Insurance Co.....	6 99
Security Insurance Co.....	256 25
Shawnee Fire Insurance Co.....	49 40
St. Louis Fire Insurance Co.....	20 38
St. Paul Fire & Marine Insurance Co.....	388 06
Spring Garden Insurance Co.....	431 90
Springfield Fire & Marine Insurance Co.....	531 30
Scottish Union & National Insurance Co.....	230 45
State Fire Insurance Co.....	20 30
Sun Insurance Office.....	263 59
Svea Fire & Life Insurance Co.....	76 51
Sauk Co. Mutual Fire Insurance Co.....	4 40
Shawano Mutual Fire Insurance Co.....	6 54
Theresa Mutual Fire Insurance Co.....	92 30
Teutonia Insurance Co.....	67 19
Texas National Fire Insurance Co.....	21 72
Toledo Fire & Marine Insurance Co.....	20 84
United American Fire Insurance Co.....	158 65
Union Insurance Co.....	74 29
Village of Sheboygan Falls Mutual Fire Insurance Co..	85 98
Village of Waukesha Mutual Fire Insurance Co.....	6 85
West Bend, Polk & Richfield Farmers Mutual Insurance Co.....	102 69
Watertown City Mutual Insurance Co.....	49 66
Wisconsin Retail Lumber Dealers Mutual Insurance Co.	12 37
Western Assurance Co.....	197 19
Westchester Fire Insurance Co.....	265 45
Western Insurance Co.....	35 47
Western Reserve Insurance Co.....	60 54
Williamsburg City Fire Insurance Co.....	228 92
Winona Fire Insurance Co.....	66 69
C. & N. W. Ry. Co., refund.....	26 42

 \$29,386 34

State Fire Marshal Fund, 1910.

State Fire Marshal's Department.

Disbursements.

Purtell, T. M., fire marshal, sal. and exp.....	\$3,864 77
Sexton, J. M., chief asst. fire marshal, sal. and exp.....	2,709 60
Florin, J. E., deputy, sal. and exp.....	2,692 12
End, W. G., deputy, sal. and exp.....	2,311 62
Kiland, G. H., deputy, sal. and exp.....	2,549 97
Vanderboom, E. J., deputy, sal. and exp.....	1,401 30
Finnegan, W. E., deputy, sal. and exp.....	2,477 41
Good, C. J., deputy, sal. and exp.....	2,483 07
Summers, S. S., deputy, sal. and exp.....	1,692 77
Purtell, Claudien, stenographer.....	900 00
Sundry persons, reporting fires.....	2,045 78
Lauterbach, L., maps.....	7 50
Parsons Printing & Stationery Co., printing and supplies	73 89
Griffin, Michael, services.....	6 00
Cantwell Printing Co., printing.....	243 15
Meyer News Service Co., clippings.....	60 00
Goetz, A. M., services.....	6 41
Cook, H. G., fees.....	10 55
Moran, May, services.....	19 00
Whipple, R. W., services.....	25 00
Western Union Telegraph Co., messages.....	6 87
American Express Co., expressage.....	64
Madison Postoffice, postage.....	430 70
Wisconsin Telephone Co., messages and rentals.....	368 05
Smith, L. C., Bros. Typewriter Co., supplies.....	3 00
Gilbert, S. A., services.....	84 00
National Fire Protective Ass'n, dues.....	5 00
Wilmot, A. O., services.....	13 16
Cross, C. A., services.....	8 70
Marinette Postoffice, postage.....	10 92
Gilman, Lucy, services.....	5 00
Marston, E. J., services.....	9 70
Milliken, A. R., services.....	3 00
Madison News Agency, subscription.....	3 15
Dowling, H. F., fees.....	7 90
Ryan, J., services.....	2 50
Fogo, W. M., estate of, printing.....	9 00
McClure, F. H., Co., supplies.....	8 00
Knauber, J., Lithographing Co., printing.....	25 00
Tibbetts, Gertrude, services.....	8 50
Baroni, D., services.....	12 50
Jones, George, services.....	35 48
Carrick, George, fees.....	98
Gazette Publishing Co., printing.....	2 50
Barlow, E. E., fees.....	7 90
Kirchoffer, W. G., services.....	53 20
Bauman, B. E., services.....	3 00
Wadsworth, G. W., services.....	2 50

State Fire Marshal Fund, 1910.

Schmitzler, George, fees.....	75
Ruel, M. O., services.....	1 50
Welsh, J. T., services.....	12 60
Look, Henry, fees.....	83
Gabbert, A. H., fees.....	3 10
Park, E. S., services.....	80
Adams, Mabelle, services.....	3 45
Lanning, B. P., fees.....	3 50
Roon, Oscar, fees.....	3 56
Le Claire, Lew, fees.....	8 82
Tooley, Daniel, fees.....	1 42
Chicago Record Herald, advertising.....	2 40
Morgan, D. E., services.....	2 50
Barlow, E. E., services.....	13 90
Burroughs, Mary, fees.....	5 00
Torgeson, Hazel, services.....	6 00
Verhulst, P. J., subscription.....	6 00
Randall, W. H., fees.....	1 50
Riehl, G. J., services.....	1 00
Normile, Tess, services.....	1 00
Hommel, J. W., fees.....	1 00
Calway, F. D., services.....	28 80
Harden News Co., subscription.....	1 60

 \$26,821 79

Valuation of Taxable Property, 1908.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission, for 1908; and the apportionment of tax and special charges for said year, collected in 1909.

COUNTIES.	Valuation by Tax Commission.	Interest on certificates of indebtedness.	Free high schools.	Graded schools.	State university.
Adams -----	\$6,458,184	\$410 57	\$325 70	\$312 67	\$1,645 19
Ashland -----	15,611,416	992 47	787 32	755 83	4,460 40
Barron -----	19,471,519	1,237 87	982 00	942 72	5,563 29
Bayfield -----	15,922,611	1,012 25	803 02	770 90	4,549 31
Brown -----	47,481,416	3,018 54	2,394 61	2,298 82	13,566 11
Buffalo -----	16,670,225	1,059 78	840 72	807 09	4,762 92
Burnett -----	5,207,092	331 03	262 61	252 10	1,487 74
Calumet -----	22,762,455	1,447 08	1,147 97	1,102 05	6,503 55
Chippewa -----	26,560,514	1,688 54	1,339 51	1,285 93	7,588 71
Clark -----	27,564,073	1,752 33	1,390 12	1,334 52	7,875 44
Columbia -----	41,487,951	2,637 52	2,092 34	2,008 65	11,853 69
Crawford -----	12,763,304	811 40	643 68	617 94	3,646 66
Dane -----	113,583,164	7,220 84	5,728 28	5,499 15	32,452 31
Dodge -----	69,883,466	4,442 71	3,524 40	3,383 42	19,966 69
Door -----	13,570,225	862 70	684 38	657 00	3,877 21
Douglas -----	39,166,157	2,489 92	1,975 25	1,896 24	11,190 32
Dunn -----	21,037,449	1,337 42	1,060 97	1,018 53	6,010 70
Eau Claire -----	25,597,867	1,627 34	1,290 96	1,239 33	7,313 67
Florence -----	3,214,726	204 37	162 13	155 64	918 49
Fond du Lac -----	69,198,378	4,399 16	3,489 85	3,350 25	19,770 95
Forest -----	7,473,026	475 08	376 88	361 81	2,135 15
Grant -----	49,759,092	3,163 34	2,509 47	2,409 09	14,216 87
Green -----	38,476,774	2,446 09	1,940 48	1,862 86	10,993 36
Green Lake -----	20,331,839	1,292 56	1,025 38	984 37	5,809 09
Iowa -----	33,512,559	2,130 50	1,690 12	1,622 52	9,575 01
Iron -----	4,882,311	310 38	246 23	236 38	1,394 95
Jackson -----	14,865,569	945 05	749 71	719 72	4,247 30
Jefferson -----	50,619,121	3,218 01	2,552 85	2,450 73	14,460 70
Juneau -----	16,852,873	1,071 39	849 93	815 93	4,815 10
Kenosha -----	36,249,225	2,304 48	1,828 14	1,755 01	10,356 91
Kewaunee -----	16,734,509	1,063 87	843 96	810 20	4,781 28
La Crosse -----	39,338,278	2,500 86	1,983 93	1,904 57	11,239 50
Lafayette -----	35,332,693	2,246 21	1,781 91	1,710 64	10,095 05
Langlade -----	14,348,399	912 17	723 63	694 68	4,099 54
Lincoln -----	16,205,338	1,030 22	817 28	784 58	4,630 09
Manitowoc -----	51,169,261	3,252 99	2,580 59	2,477 37	14,619 78
Marathon -----	42,933,508	2,729 42	2,165 24	2,078 63	12,266 72
Marquette -----	25,182,063	1,600 90	1,269 99	1,219 19	7,194 87
Marquette -----	9,633,049	612 40	485 82	466 39	2,752 30
Milwaukee -----	484,958,944	30,830 37	24,457 68	23,479 37	138,559 59
Monroe -----	24,731,435	1,572 26	1,247 27	1,197 38	7,066 12
Oconto -----	19,904,705	1,265 40	1,003 84	963 69	5,687 05
Oneida -----	10,491,026	668 95	529 09	507 92	2,997 43
Outagamie -----	52,157,063	3,315 79	2,630 41	2,525 19	14,902 01
Ozaukee -----	20,719,380	1,317 20	1,044 93	1,003 13	5,919 82

Valuation of Taxable Property, 1908.

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APPENDIX B.—*Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1908—Continued.*

COUNTIES.	Valuation by Tax Commission.	Interest on certificates of in- debtedness.	Free high schools.	Graded schools.	State uni- versity.
Pepin -----	6,148,034	390 85	310 06	297 66	1,756 58
Pierce -----	19,214,103	1,221 50	969 01	930 25	5,489 74
Polk -----	16,663,091	1,059 33	840 36	806 75	4,760 88
Portage -----	20,002,615	1,271 63	1,008 78	968 43	5,715 03
Price -----	10,254,115	651 89	517 14	496 45	2,929 74
Racine -----	63,759,485	4,053 39	3,215 55	3,086 93	18,216 98
Richland -----	18,677,504	1,187 39	941 95	904 27	5,336 43
Rock -----	73,657,802	4,682 66	3,714 74	3,566 16	21,045 07
Rusk -----	8,260,116	525 12	416 58	399 92	2,360 03
St. Croix -----	25,935,576	1,648 81	1,308 00	1,255 68	7,410 16
Sauk -----	37,802,954	2,403 25	1,906 50	1,830 24	10,800 84
Sawyer -----	7,455,467	473 97	376 00	360 06	2,130 13
Shawano -----	23,666,995	1,504 59	1,193 59	1,145 84	6,762 00
Sheboygan -----	59,703,285	3,795 53	3,010 98	2,890 54	17,058 07
Taylor -----	12,078,925	767 90	609 17	584 80	3,451 12
Trempealeau -----	20,275,028	1,288 95	1,022 52	981 63	5,792 86
Vernon -----	25,468,178	1,619 09	1,284 42	1,233 05	7,276 62
Vilas -----	8,593,208	546 30	433 38	416 04	2,455 20
Walworth -----	49,137,127	3,123 80	2,478 10	2,378 98	14,039 17
Washburn -----	5,952,509	378 42	300 20	288 19	1,700 72
Washington -----	32,292,423	2,052 93	1,628 59	1,563 44	9,226 40
Waukesha -----	49,180,798	3,126 58	2,480 30	2,381 10	14,051 65
Waupaca -----	27,104,375	1,723 11	1,366 94	1,312 26	7,744 10
Waushara -----	16,263,290	1,033 91	820 20	787 39	4,646 65
Winnebago -----	66,412,695	4,222 06	3,349 36	3,215 38	18,975 04
Wood -----	24,527,851	1,559 31	1,237 00	1,187 53	7,007 95
Total -----	\$2,478,561,786	\$157,570 00	\$125,000 00	\$120,000 00	\$708,160 00

Valuation of Taxable Property, 1908.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1908—Continued.

COUNTIES.	Normal schools.	Common schools.	Total tax rate per cent. .00116023855	SPECIAL CHARGES.		
				Chronic insane.	Northern hospital.	State hospital.
Adams -----	\$599 29	\$8,999 60	\$7,493 02	\$1,023 21	-----	\$366 77
Ashland -----	1,448 87	9,668 27	15,112 96	3,009 02	\$2,026 43	-----
Barron -----	1,808 87	12,058 87	22,591 62	4,357 48	-----	1,714 70
Bayfield -----	1,477 55	9,861 00	18,474 03	3,851 81	2,042 97	-----
Brown -----	4,406 07	29,405 62	55,089 77	96 42	2,591 29	-----
Buffalo -----	1,546 93	10,324 00	19,341 44	2,501 41	-----	1,081 71
Burnett -----	483 20	3,224 80	6,041 48	1,372 17	115 06	708 38
Calumet -----	2,112 26	14,096 97	26,409 88	2,052 99	508 27	-----
Chippewa -----	2,464 70	16,449 14	30,816 53	-----	-----	2,042 21
Clark -----	2,557 83	17,070 65	31,980 89	3,273 48	106 55	1,218 08
Columbia -----	3,849 91	25,693 82	48,135 93	-----	96 80	1,376 42
Crawford -----	1,184 38	7,904 42	14,808 48	3,688 35	-----	1,106 50
Dane -----	10,540 03	70,342 95	131,783 56	106 41	230 94	4,273 40
Dodge -----	6,484 89	43,279 39	81,081 50	-----	2,438 79	110 45
Door -----	1,259 26	8,404 15	15,744 70	2,835 25	853 72	-----
Douglas -----	3,634 45	24,255 92	45,442 10	5,875 87	23 08	3,152 48
Dunn -----	1,952 19	13,028 66	24,408 47	11 13	85 35	1,372 63
Eau Claire -----	2,375 37	15,852 96	29,699 63	20 67	21 21	1,319 98
Florence -----	298 32	1,990 91	3,729 86	271 06	307 63	-----
Fond du Lac -----	6,421 82	42,855 10	80,286 63	48 35	2,212 99	-----
Forest -----	693 47	4,628 10	8,670 49	176 96	337 94	-----
Grant -----	4,617 43	30,816 20	57,782 40	57 43	-----	2,292 03
Green -----	3,570 48	23,828 97	44,642 24	-----	-----	1,080 81
Green Lake -----	1,886 71	12,591 67	23,589 78	1,660 86	514 73	-----
Iowa -----	3,109 82	20,754 59	38,882 56	-----	19 71	1,057 80
Iron -----	453 06	3,023 65	5,664 65	2,011 63	913 88	-----
Jackson -----	1,379 46	9,206 36	17,247 60	3,174 68	-----	986 07
Jefferson -----	4,697 24	31,848 82	58,730 25	152 11	861 78	675 89
Juneau -----	1,563 88	10,437 12	19,553 35	3,614 23	-----	1,506 51
Kenosha -----	3,363 77	22,449 43	42,057 74	3,478 62	1,426 48	575 58
Kewaunee -----	1,552 89	10,363 82	19,416 02	2,402 50	618 47	-----
La Crosse -----	3,650 43	24,362 52	45,641 81	-----	-----	2,646 17
Lafayette -----	3,278 72	21,881 82	40,994 35	2,900 56	104 89	1,502 71
Langlade -----	1,331 47	8,886 08	16,647 57	2,394 26	1,404 61	-----
Lincoln -----	1,503 79	10,036 09	18,802 05	2,615 57	763 50	55 34
Manitowoc -----	4,748 29	31,689 53	59,368 55	139 14	2,681 79	75 56
Marathon -----	3,984 05	26,589 06	49,813 12	-----	2,765 74	-----
Marquette -----	2,336 79	15,595 45	29,217 19	94 99	2,394 38	-----
Marquette -----	893 91	5,965 82	11,176 64	2,257 85	682 12	-----
Milwaukee -----	45,002 13	300,338 92	562,668 06	105 93	773 67	154 64
Monroe -----	2,294 97	15,316 37	28,694 37	69 14	-----	1,592 54
Oconto -----	1,847 07	12,827 14	23,094 19	5,064 67	1,514 52	-----
Oneida -----	973 52	6,497 18	12,172 09	1,416 77	1,151 78	-----
Outagamie -----	4,839 95	32,301 28	60,514 63	-----	2,217 97	-----
Ozaukee -----	1,922 67	12,831 68	24,039 43	3,923 32	707 01	-----

Valuation of Taxable Property, 1908.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1908—Continued.

COUNTIES.	Normal schools.	Common schools.	Total tax rate per cent. .00116023855	SPECIAL CHARGES.		
				Chronic insane.	Northern hospital.	State hospital.
Peppin -----	570 51	3,807 53	7,133 19	1,715 88	-----	297 18
Pierce -----	1,782 99	11,899 45	22,292 94	3,011 02	5 93	810 73
Polk -----	1,546 27	10,319 58	19,333 17	2,917 35	-----	1,572 53
Portage -----	1,856 16	12,387 78	23,207 81	6,962 11	1,944 90	-----
Price -----	951 54	6,350 45	11,897 21	2,197 22	836 38	78 85
Racine -----	5,916 61	39,486 76	73,976 22	45 21	1,466 66	407 23
Richland -----	1,733 19	11,567 13	21,670 36	-----	-----	713 01
Rock -----	6,835 13	45,616 86	85,460 62	75 66	110 93	3,196 24
Rusk -----	766 50	5,115 56	9,583 71	1,308 75	-----	1,405 82
St. Croix -----	2,406 71	16,062 11	30,091 47	93 98	85 83	1,632 12
Sauk -----	3,507 95	23,411 67	43,860 45	-----	48 48	2,187 75
Sawyer -----	691 84	4,617 23	8,650 13	510 30	-----	127 91
Shawano -----	2,196 20	14,657 16	27,459 38	3,316 89	1,280 16	-----
Sheboygan -----	5,540 21	36,974 72	69,270 05	-----	4,331 64	-----
Taylor -----	1,120 87	7,480 57	14,014 43	2,693 45	840 21	-----
Trempealeau -----	1,881 44	12,556 49	23,523 89	-----	-----	1,510 06
Vernon -----	2,363 34	15,772 64	29,549 16	-----	-----	1,725 86
Vilas -----	797 41	5,321 84	9,970 17	992 58	192 57	-----
Walworth -----	4,559 72	30,431 01	57,010 78	-----	41 36	1,202 19
Washburn -----	552 37	3,686 44	6,906 34	812 26	121 18	819 72
Washington -----	2,996 60	19,998 96	37,466 92	-----	1,219 11	-----
Waukesha -----	4,563 77	30,458 06	57,061 46	-----	1,111 03	799 16
Waupaca -----	2,515 17	16,785 96	31,447 53	-----	1,816 73	-----
Waushara -----	1,509 16	10,071 98	18,869 29	1,959 64	793 60	-----
Winnebago -----	6,162 81	41,129 91	77,054 56	-----	3,238 37	82 63
Wood -----	2,276 07	15,190 29	28,458 15	3,059 18	1,567 07	-----
Total.....	\$230,000 00	\$1,534,993 00	\$2,375,723 00	\$103,776 28	\$56,518 19	\$52,674 35

Valuation of Taxable Property, 1908.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1908—Continued.

COUNTIES.	SPECIAL CHARGES.					Grand total.
	Home for feeble minded.	Industrial school for boys.	Tuberculosis sanatorium.	School district loans.	Special loans.	
Adams -----	\$624 22			\$1,419 20		\$10,925 42
Ashland -----	726 44	\$318 10		129 37	5,385 35	29,707 67
Barron -----	1,015 59	301 25	\$37 86	8,587 57	5,905 28	44,511 35
Bayfield -----	432 26	30 09	125 00		1,569 50	26,526 56
Brown -----	2,428 94	552 62	133 57	1,107 97	4,698 00	66,698 58
Buffalo -----	476 98			2,405 54		25,807 08
Burnett -----	108 43	84 42		1,317 97		9,747 91
Calumet -----	85 63			5,645 88		34,702 65
Chippewa -----	1,437 45	184 41	83 57	4,279 71	6,772 22	45,616 10
Clark -----	833 39	129 69		8,269 06	5,639 14	51,450 28
Columbia -----	1,192 73	65 14		3,634 14	1,762 50	56,263 63
Crawford -----	984 47	163 27		3,249 14	1,240 00	25,239 91
Dane -----	3,008 52	494 91	95 00	9,955 75	23,216 34	173,164 83
Dodge -----	996 02	19 57		5,889 35		90,235 68
Door -----	1,247 49	237 40		2,215 22	8,322 92	31,456 70
Douglas -----	1,174 97	513 76		701 12	3,447 36	60,330 74
Dunn -----	1,545 31	220 69		1,850 34	8,141 67	37,635 59
Eau Claire -----	1,791 28	52 28	82 85	5,361 93	12,748 94	51,098 77
Florence -----	108 43	102 41		288 85	724 50	5,532 74
Fond du Lac -----	2,111 45	87 69		3,101 39	1,280 00	89,128 50
Forest -----					8,401 50	17,586 89
Grant -----	1,914 05	117 85	135 00	6,676 70	13,054 88	81,980 34
Green -----	529 51	52 28	77 85	636 50	1,280 00	48,299 19
Green Lake -----	648 22	68 42		2,735 87		29,217 88
Iowa -----	382 48	41 71		2,699 09	2,462 50	45,545 85
Iron -----	325 29	132 42		3,394 37	2,435 50	14,877 74
Jackson -----	1,273 54	69 42		3,195 40	2,065 55	28,012 26
Jefferson -----	1,306 48	224 84		734 00		62,685 35
Juneau -----	1,054 68	97 28		4,825 17	2,346 83	32,998 05
Kenosha -----	783 61	223 44	28 57	311 25		48,885 29
Kewaunee -----	837 44			2,410 01	5,771 50	31,455 94
La Crosse -----	1,732 45	469 66	37 85	1,072 09		51,590 03
Lafayette -----	216 86			5,450 05	3,068 63	54,298 05
Langlade -----	325 29	24 55	147 85	2,535 78	2,329 50	25,809 41
Lincoln -----	746 28	124 42		460 70		23,567 86
Manitowoc -----	1,646 51	52 28	22 15	2,076 73	285 00	66,347 71
Marathon -----	2,198 09	173 83		8,102 35	5,596 50	68,650 53
Marinette -----	1,245 17	871 90	347 14	2,414 75	4,376 00	40,961 52
Marquette -----	227 52		7 15	836 68		15,137 46
Milwaukee -----	11,030 79	5,809 22	633 56	9,276 87	845 00	590,797 74
Monroe -----	1,090 23	148 91		4,950 95		38,688 05
Oconto -----	1,084 30	341 67		4,939 82	5,745 00	41,784 17
Oneida -----	650 58	92 26			5,845 92	21,329 40
Outagamie -----	1,279 24	144 26		6,715 20	103 50	70,974 80
Ozaukee -----	216 86	116 26		5,313 91		34,316 79

Valuation of Taxable Property, 1908.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1908—Continued.

COUNTIES.	SPECIAL CHARGES.					Grand total
	Home for feeble minded.	Industrial school for boys.	Tuberculosis sanatorium.	School district loans.	Special loans.	
Pepin -----	216 86	118 70	-----	1,308 35	-----	10,790 16
Pierce -----	686 13	141 84	-----	2,760 44	-----	29,709 03
Polk -----	867 44	103 56	-----	2,849 77	381 50	27,975 32
Portage -----	1,518 02	177 54	-----	3,898 63	10,350 00	47,559 01
Price -----	325 29	20 13	-----	4,655 67	-----	20,010 75
Racine -----	924 05	566 07	-----	3,524 84	-----	83,479 04
Richland -----	650 58	132 70	-----	3,176 38	2,120 79	28,463 82
Rock -----	1,597 73	451 66	60 72	2,736 38	-----	93,089 94
Rusk -----	817 67	203 12	-----	2,209 58	2,014 90	17,543 55
St. Croix -----	1,490 26	85 56	-----	7,454 31	-----	40,933 53
Sauk -----	1,332 64	47 99	32 85	4,294 45	-----	51,804 61
Sawyer -----	108 43	-----	-----	-----	5,000 00	14,396 77
Shawano -----	1,174 40	2 28	-----	7,373 74	2,963 41	43,570 26
Sheboygan -----	1,501 25	501 77	43 57	5,019 21	-----	80,667 49
Taylor -----	1,175 47	130 80	-----	3,832 90	-----	22,687 26
Trempealeau -----	717 24	41 14	-----	6,836 68	6,260 00	38,889 01
Vernon -----	1,967 47	14 71	-----	3,210 79	742 62	37,210 61
Vilas -----	-----	-----	-----	-----	1,154 60	12,309 92
Walworth -----	1,122 22	42 42	-----	6,948 63	5,289 28	71,656 88
Washburn -----	148 13	47 99	-----	4,961 79	4,730 86	18,548 27
Washington -----	818 56	180 12	-----	207 00	-----	39,891 71
Waukesha -----	838 72	155 82	192 14	-----	-----	60,158 33
Waupaca -----	1,822 89	178 27	-----	5,163 79	11,164 51	51,593 72
Waushara -----	821 50	3 42	-----	6,231 89	-----	28,679 34
Winnebago -----	2,392 01	781 71	62 85	924 51	1,200 00	85,736 64
Wood -----	1,211 32	128 82	-----	3,071 24	2,973 00	40,468 78
Total-----	\$81,312 35	\$17,213 62	\$2,387 10	\$243,024 71	\$212,662 50	\$3,650,002 77*

* The grand total includes charges for review of assessments, section 12, chap. 474, laws 1905, collected as follows: Monroe county, \$2,141.91; Racine county, \$2,568.76.

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission, for 1909; and the apportionment of tax and special charges for said year, collected in 1910.

COUNTIES.	Valuation by Tax Commission.	Interest on certificates of indebtedness.	Free high schools.	Graded schools.	State university.
Adams -----	\$6,815,192	\$412 62	\$327 33	\$314 24	\$1,947 20
Ashland -----	15,952,046	965 81	766 17	735 53	4,557 72
Barron -----	20,674,331	1,251 72	992 98	953 27	5,906 95
Bayfield -----	15,670,730	948 78	752 66	722 56	4,477 35
Brown -----	52,073,686	3,152 77	2,501 09	2,401 05	14,878 18
Buffalo -----	17,630,092	1,067 40	846 77	812 90	5 037 16
Burnett -----	5,582,475	337 99	268 13	257 40	1,594 99
Calumet -----	24,472,754	1,481 69	1,175 42	1,128 41	6 992 21
Chippewa -----	28,075,508	1,699 82	1,348 46	1,294 52	8 021 57
Clark -----	28,006,134	1,695 62	1,345 13	1,291 32	8,001 75
Columbia -----	42,807,317	2,591 75	2,056 03	1,973 79	12,230 65
Crawford -----	13,066,576	791 11	627 59	602 48	3,733 30
Dane -----	120,438,216	7,291 87	5,784 63	5,553 24	34,410 89
Dodge -----	72,651,548	4,398 65	3,489 44	3,349 86	20,757 57
Door -----	15,071,054	912 47	723 86	694 91	4,306 01
Douglas -----	42,131,790	2,550 85	2,023 58	1,942 64	12,037 64
Dunn -----	22,472,203	1,360 57	1,079 34	1,036 16	6,420 62
Eau Claire -----	27,464,008	1,662 79	1,319 09	1,266 33	7,846 85
Florence -----	3,577,058	216 57	171 81	164 93	1,022 02
Fond du Lac -----	71,359,536	4,320 43	3,427 39	3,290 29	20,388 42
Forest -----	9,029,971	546 71	433 71	416 36	2,579 99
Grant -----	51,984,027	3,147 35	2,496 78	2,396 91	14,852 57
Green -----	40,493,792	2,451 68	1,944 91	1,867 11	11,569 64
Green Lake -----	21,049,207	1,274 41	1,010 99	970 55	6,014 05
Iowa -----	35,597,373	2,155 22	1,709 74	1,641 35	10,170 67
Iron -----	6,185,412	374 49	297 08	285 20	1,767 26
Jackson -----	15,515,560	939 38	745 19	715 40	4,433 01
Jefferson -----	51,985,069	3,147 41	2,496 83	2,396 96	14,852 86
Juneau -----	17,389,892	1,052 86	835 23	801 82	4,968 54
Kenosha -----	38,562,373	2,334 74	1,852 14	1,778 06	11,017 81
Kewaunee -----	18,099,163	1,095 80	869 30	834 53	5,171 18
La Crosse -----	41,082,853	2,487 34	1,973 20	1,894 27	11,737 95
Lafayette -----	37,315,832	2,259 27	1,792 27	1,720 58	10,661 66
Langlade -----	15,667,856	948 60	752 52	722 42	4,476 53
Lincoln -----	17,203,335	1,041 57	826 27	793 22	4,915 23
Manitowoc -----	53,577,561	3,243 83	2,573 32	2,470 39	15,307 86
Marathon -----	45,692,572	2,766 43	2,194 61	2,106 82	13,055 01
Marinette -----	26,049,079	1,577 13	1,251 13	1,201 09	7,442 59
Marquette -----	10,315,786	624 56	495 47	475 65	2,947 36
Milwaukee -----	500,358,394	30,293 93	24,032 12	23,070 84	142,959 42
Monroe -----	26,046,049	1,576 94	1,250 99	1,200 95	7,441 72
Oconto -----	20,718,538	1,254 39	995 11	955 30	5,919 58
Oneida -----	11,668,188	706 44	580 42	538 00	3,333 70
Outagamie -----	54,560,013	3,303 31	2,620 51	2,515 69	15,568 56
Ozaukee -----	21,734,915	1,315 93	1,043 92	1,002 17	6,209 97

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

COUNTIES.	Valuation by Tax Commission.	Interest on certificates of indebtedness.	Free high schools.	Graded schools.	State university.
Pepin -----	6,490,528	392 97	311 74	299 27	1,854 43
Pierce -----	20,485,364	1,240 28	983 91	944 55	5,852 96
Polk -----	18,800,208	1,188 25	902 97	866 85	5,371 48
Portage -----	21,280,829	1,288 43	1,022 11	981 23	6,080 23
Price -----	10,978,986	664 72	527 32	506 23	3,136 85
Racine -----	67,046,597	4,059 30	3,220 24	3,091 42	19,156 15
Richland -----	19,722,941	1,194 12	947 29	909 40	5,635 12
Rock -----	76,951,367	4,658 98	3,695 96	3,548 12	21,986 09
Rusk -----	9,656,222	584 63	463 79	445 24	2,758 92
St. Croix -----	27,055,138	1,638 04	1,299 45	1,247 48	7,730 03
Sauk -----	39,823,234	2,411 08	1,912 70	1,836 19	11,378 06
Sawyer -----	8,255,504	499 82	396 51	380 65	2,358 71
Shawano -----	25,302,697	1,531 94	1,215 28	1,166 67	7,229 34
Sheboygan -----	62,644,740	3,792 79	3,008 82	2,888 46	17,898 48
Taylor -----	12,573,649	761 26	603 90	579 75	3,592 47
Trempealeau -----	22,490,050	1,361 65	1,080 19	1,036 99	6,425 72
Vernon -----	26,912,284	1,629 39	1,292 59	1,240 89	7,689 22
Vilas -----	9,333,107	565 07	448 27	430 34	2,666 60
Walworth -----	51,678,159	3,128 83	2,482 09	2,382 81	14,765 18
Washburn -----	6,195,880	375 13	297 59	285 68	1,770 25
Washington -----	33,853,972	2,049 67	1,626 00	1,560 96	9,672 53
Waukesha -----	50,979,286	3,086 50	2,448 54	2,350 58	14,565 50
Waupaca -----	28,958,996	1,753 30	1,390 92	1,335 26	8,273 99
Waushara -----	17,010,124	1,029 87	816 99	784 31	4,860 03
Winnebago -----	67,715,984	4,099 83	3,252 39	3,122 29	19,347 41
Wood -----	26,478,938	1,603 15	1,271 78	1,220 91	7,565 40
Total -----	\$2,602,549,798	\$157,570 00	\$125,000 00	\$120,000 00	\$743,585 00

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

COUNTIES.	Normal schools.	Common schools.	New capitol building.	Northern hospital.	Total tax rate per cent. .001-38630932365.
Adams -----	\$890 34	\$4,246 90	\$1,178 40	\$130 93	\$9,447 96
Ashland -----	2,083 99	9,940 55	2,758 23	306 47	22,114 47
Barron -----	2,700 92	12,888 25	3,574 74	397 19	28,661 02
Bayfield -----	2,047 24	9,765 25	2,709 58	301 07	21,724 49
Brown -----	6,802 96	32,449 82	9,003 92	1,000 45	72,190 24
Buffalo -----	2,303 21	10,986 23	3,048 37	338 71	24,440 75
Burnett -----	729 30	3,478 73	965 25	107 25	7,739 04
Calumet -----	3,197 15	15,250 24	4,231 52	470 17	33,926 81
Chippewa -----	3,667 82	17,495 31	4,854 46	539 38	38,921 34
Clark -----	3,658 75	17,452 08	4,842 47	538 05	38,825 17
Columbia -----	5,592 40	26,675 46	7,401 70	822 41	59,344 19
Crawford -----	1,707 03	8,142 46	2,259 31	251 03	18,114 31
Dane -----	15,734 18	75,051 31	20,824 65	2,313 85	166,964 62
Dodge -----	9,491 28	45,272 96	12,561 99	1,395 78	100,717 53
Door -----	1,968 90	9,391 56	2,605 90	289 54	20,893 15
Douglas -----	5,504 14	26,254 51	7,284 90	809 43	58,407 69
Dunn -----	2,985 79	14,003 60	3,885 61	431 73	31,153 42
Eau Claire -----	3,587 93	17,114 25	4,748 73	527 64	38,073 61
Florence -----	467 31	2,229 05	618 50	68 72	4,958 91
Fond du Lac -----	9,322 49	44,467 84	12,338 59	1,370 95	98,926 40
Forest -----	1,179 69	5,627 04	1,561 35	173 48	12,518 33
Grant -----	6,791 25	32,393 95	8,988 42	998 71	72,065 94
Green -----	5,290 15	25,233 79	7,001 67	777 96	56,136 91
Green Lake -----	2,749 89	13,116 85	3,639 56	404 40	29,180 70
Iowa -----	4,650 48	22,182 57	6,155 05	683 89	49,348 97
Iron -----	808 07	3,854 45	1,069 50	118 93	8,574 98
Jackson -----	2,026 97	9,668 55	2,682 75	298 08	21,509 33
Jefferson -----	6,791 39	32,394 60	8,988 60	998 73	72,067 38
Juneau -----	2,271 83	10,836 55	3,006 84	334 09	24,107 76
Kenosha -----	5,037 83	24,030 22	6,667 72	740 86	53,459 38
Kewaunee -----	2,364 49	11,278 53	3,129 48	347 72	25,091 03
La Crosse -----	5,367 11	25,600 86	7,103 63	789 23	56,953 54
Lafayette -----	4,874 98	23,253 43	6,452 18	716 91	51,731 28
Langlade -----	2,046 87	9,763 46	2,709 09	301 01	21,720 50
Lincoln -----	2,247 46	10,720 29	2,974 58	330 51	23,849 13
Manitowoc -----	6,999 43	33,386 96	9,263 95	1,029 33	74,275 07
Marathon -----	5,969 83	28,473 42	7,900 53	877 84	63,344 04
Marinette -----	3,403 08	16,232 53	4,504 08	500 45	36,112 08
Marquette -----	1,347 67	6,428 30	1,783 68	198 19	14,300 88
Milwaukee -----	65,367 38	311,799 32	86,515 65	9,612 85	693,651 51
Monroe -----	3,402 68	16,230 65	4,503 55	500 39	36,107 87
Oconto -----	2,706 69	12,910 80	3,582 39	398 04	28,722 30
Oneida -----	1,524 34	7,271 02	2,017 51	224 17	16,175 65
Outagamie -----	7,127 78	33,999 18	9,433 83	1,048 20	75,637 06
Ozaukee -----	2,839 47	13,644 16	3,758 13	417 57	30,131 32

Valuation of Taxable Property, 1909.

APPENDIX B—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

COUNTIES.	Normal schools.	Common schools.	New capitol building.	Northern hospital.	Total tax rate per cent. .001-38630932365
Pepin -----	847 93	4,044 58	1,122 26	124 70	8,997 88
Pierce -----	2,676 23	12,765 49	3,542 07	393 56	28,399 05
Polk -----	2,456 08	11,715 39	3,250 69	361 19	26,062 90
Portage -----	2,780 15	13,261 19	3,679 61	408 85	29,501 80
Price -----	1,434 31	6,841 58	1,898 35	210 93	15,220 29
Racine -----	8,759 04	41,780 22	11,592 85	1,288 09	92,947 31
Richland -----	2,576 63	12,290 38	3,410 24	378 92	27,342 10
Rock -----	10,053 01	47,952 40	13,305 46	1,478 38	106,678 40
Rusk -----	1,261 50	6,017 29	1,669 63	185 51	13,386 51
St. Croix -----	3,534 50	16,859 46	4,678 03	519 78	37,506 77
Sauk -----	5,202 55	24,815 93	6,885 73	765 08	55,207 32
Sawyer -----	1,078 51	5,144 43	1,427 44	158 60	11,444 67
Shawano -----	3,305 57	15,767 43	4,375 02	486 11	35,077 36
Sheboygan -----	8,183 98	39,087 19	10,831 74	1,203 53	86,844 99
Taylor -----	1,642 64	7,835 28	2,174 08	241 56	17,430 94
Trempealeau -----	2,938 13	14,014 72	3,888 70	432 08	31,178 18
Vernon -----	3,515 85	16,770 44	4,653 33	517 04	37,308 75
Vilas -----	1,219 29	5,815 94	1,613 76	179 31	12,938 58
Walworth -----	6,751 29	32,203 35	8,935 53	992 84	71,641 92
Washburn -----	809 44	3,860 97	1,071 31	119 03	8,530 40
Washington -----	4,422 75	21,096 17	5,853 60	650 40	46,932 11
Waukesha -----	6,659 99	31,767 84	8,814 69	979 41	70,673 05
Waupaca -----	3,783 24	18,045 85	5,007 22	556 30	40,146 08
Waushara -----	2,222 22	10,599 89	2,941 18	326 80	23,581 29
Winnebago -----	8,846 49	42,197 35	11,708 59	1,300 95	93,875 30
Wood -----	3,459 24	16,500 40	4,578 40	508 71	36,707 99
Total -----	\$340,000 00	\$1,621,784 00	\$450,000 00	\$50,000 00	\$3,607,939 00

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

SPECIAL CHARGES.					
COUNTIES.	Chronic insane.	Northern hospital.	State hospital.	Home for feeble-minded.	Industrial school for boys.
Adams	\$1,139 77	\$20 73	\$544 81	\$663 77	
Ashland	3,146 79	2,119 31		858 84	\$274 82
Barron	5,014 20	8 79	1,983 93	1,137 18	100 69
Bayfield	4,222 51	1,369 02		371 76	93 42
Brown	186 28	3,510 69		2,665 39	770 52
Buffalo	2,566 77		1,178 51	587 58	
Burnett	1,381 64	88 72	490 54	161 87	61 42
Calumet	2,222 82	658 33		45 06	
Chippewa		9 86	1,671 31	1,598 04	293 51
Clark	3,713 97	34 18	1,236 51	994 58	43 85
Columbia		10 14	993 34	1,202 15	198 56
Crawford	3,696 24		1,139 45	982 47	142 98
Dane	115 91	173 50	4,245 06	3,119 38	653 66
Dodge	55 70	2,653 13	226 76	1,046 21	
Door	2,758 13	1,022 66		1,269 76	136 40
Douglas	5,456 13		3,717 87	1,337 43	679 50
Dunn	92 31	26 36	1,109 56	1,316 61	54 98
Eau Claire		64 14	1,291 18	1,984 15	67 85
Florence	405 87	348 12		149 42	
Fond du Lac	90 71	2,990 38		2,221 36	52 14
Forest	204 35	301 90		10 38	27 14
Grant	102 63	48 71	2,138 55	2,199 09	178 70
Green		32 82	1,151 13	695 44	50 28
Green Lake	1,721 26	487 20		649 85	114 42
Iowa			861 84	551 72	100 14
Iron	1,975 51	1,453 54		324 63	105 42
Jackson	3,463 55		1,164 92	901 83	81 71
Jefferson	457 75	375 72	1,233 84	1,285 98	175 54
Juneau	4,197 81	73 07	971 39	1,069 91	135 56
Kenosha	3,669 66	941 29	1,350 94	860 63	249 24
Kewaunee	2,447 00	280 87		732 86	
La Crosse			2,334 92	2,052 67	596 96
Lafayette	3,432 88	91 45	1,024 88	404 94	
Langlade	2,544 68	1,362 90		509 61	162 84
Lincoln	2,796 68	1,192 74		769 02	144 69
Manitowoc	94 21	2,997 80		1,732 94	20 42
Marathon	4 93	2,271 25		1,988 05	246 26
Marquette	92 35	2,547 70		1,532 69	767 82
Marquette	2,181 06	404 56		353 97	
Milwaukee	487 54	992 73	141 63	12,852 18	5,932 30
Monroe	97 92		1,022 33	1,353 62	258 97
Oconto	5,148 16	1,672 73		1,046 23	194 41
Oneida	1,512 07	943 07		667 03	205 40
Outagamie		2,097 13		1,415 61	276 68
Ozaukee	4,121 52	660 83		209 30	262 95

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

SPECIAL CHARGES.					
COUNTIES.	Chronic insane.	Northern hospital.	State hospital.	Home for feeble-minded.	Industrial school for boys.
Zepin -----	1,731 70	-----	172 68	216 42	156 42
Pierce -----	3,305 14	-----	864 14	999 36	85 14
Polk -----	3,206 94	-----	1,776 79	985 44	50 85
Portage -----	6,908 79	2,112 66	-----	1,704 85	418 67
Price -----	2,215 32	945 01	137 55	432 52	159 84
Racine -----	78 22	790 88	2,246 63	735 31	397 22
Richland -----	-----	-----	479 48	773 76	148 33
Rock -----	107 64	82 92	2,538 19	1,944 49	552 21
Rusk -----	1,129 46	-----	1,378 29	707 35	253 98
St. Croix -----	96 31	105 04	1,738 61	1,446 94	53 99
Sauk -----	66 82	-----	1,375 63	1,472 52	-----
Sawyer -----	365 09	-----	156 32	235 97	4 85
Shawano -----	3,823 99	1,547 72	-----	1,144 86	22 57
Sheboygan -----	-----	4,227 35	-----	1,718 26	501 80
Taylor -----	2,921 95	495 60	-----	1,148 86	129 13
Trempealeau -----	-----	-----	1,312 62	664 06	40 23
Vernon -----	-----	-----	1,434 68	2,116 38	52 14
Vilas -----	328 70	310 09	-----	61 73	-----
Walworth -----	-----	-----	1,500 62	1,581 86	-----
Washburn -----	945 64	77 52	602 29	166 02	210 26
Washington -----	-----	1,112 05	-----	733 43	73 84
Waukesha -----	-----	669 11	1,398 59	995 51	133 11
Waupaca -----	2 57	1,832 16	-----	1,798 04	182 83
Waushara -----	1,924 36	973 25	-----	467 82	52 14
Winnebago -----	-----	3,404 57	-----	2,569 60	1,019 04
Wood -----	3,640 76	1,663 43	-----	1,293 69	350 27
Total -----	\$110,318 67	\$56,692 43	\$52,338 31	\$88,002 71	\$18,961 06

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

COUNTIES.	Tuber- culosis sanatorium.	Total charitable and penal.	Special loans.	School district loans.*	Grand total.
Adams -----	\$92 85	\$2,461 98		\$1,497 03	\$13,406 92
Ashland -----		6,399 76	\$5,238 36		33,752 59
Barron -----		8,244 79	7,932 52	9,781 78	54,620 11
Bayfield -----	75 00	6,131 71	2,271 33		30,127 53
Brown -----	201 43	7,334 31	4,524 00	1,357 00	85,405 55
Buffalo -----		4,332 86	1,280 04	2,791 58	32,845 23
Burnett -----		2,184 19		1,599 64	11,522 87
Calumet -----		2,926 21		5,526 05	42,379 07
Chippewa -----	101 43	3,674 15	6,083 59	4,156 33	52,835 41
Clark -----		6,023 09	5,622 75	9,255 54	50,726 55
Columbia -----	109 28	2,513 47	1,710 00	3,288 80	66,856 46
Crawford -----		5,961 14	1,200 00	3,336 70	28,612 15
Dane -----	1,322 84	9,630 35	23,090 30	11,355 00	211,040 27
Dodge -----	517 86	4,499 66		5,225 91	110,443 10
Door -----	45 72	5,232 67	8,264 00	1,946 05	36,335 87
Douglas -----		11,190 93	3,379 55	153 35	73,131 52
Dunn -----		2,599 82	6,590 00	3,168 02	43,511 26
Eau Claire -----	72 85	3,480 17	12,447 91	5,037 91	59,039 60
Florence -----		903 41	700 00	280 10	6 842 42
Fond du Lac -----		5,354 59	1,240 00	3,020 39	108,541 38
Forest -----		543 77	8,633 83		21,695 93
Grant -----	15 00	4,682 68	12,672 19	7,372 24	96,793 05
Green -----	198 58	2,128 25	1,245 00	1,392 10	60,902 26
Green Lake -----		2,972 73		2,597 49	34,750 92
Iowa -----	73 57	1,587 27	2,410 00	2,875 89	56,222 13
Iron -----		3,859 10	2,360 30	3,226 67	18,021 05
Jackson -----	45 72	5,657 73	3,050 00	3,276 88	33,493 94
Jefferson -----	24 29	3,553 12	3,433 61	209 59	79,263 70
Juneau -----	129 28	6,577 02	2,285 61	4,870 34	37,840 73
Kenosha -----	315 00	7,386 76		302 50	61,148 64
Kewaunee -----	160 00	3,620 73	5,530 00	2,708 44	36,950 20
La Crosse -----	418 57	5,403 12		1,162 63	63,519 29
Lafayette -----	115 00	5,069 15	3,046 15	5,536 11	65,382 69
Langlade -----	290 00	4,840 03	2,252 50	6,311 96	35,124 99
Lincoln -----	60 72	4,963 85		448 68	29,261 66
Manitowoc -----	462 86	5,308 23	276 25	2,012 37	81,871 92
Marathon -----	243 57	4,754 06	4,849 50	12,066 87	85,014 47
Marinette -----	285 72	5,226 28	4,264 00	2,243 59	47,845 95
Marquette -----		2,939 59		1,024 00	13,264 47
Milwaukee -----	3,191 49	23,597 87	330 00	9,973 27	727,552 65
Monroe -----		2,732 84	1,256 04	*4,979 25	45,076 00
Oconto -----	59 29	8,120 82	5,560 00	6,175 41	48,578 53
Oneida -----	132 85	3,465 42	5,276 87		24,917 94
Outagamie -----	185 00	3,974 42		7,319 52	86,991 00
Ozaukee -----		5,254 60		5,230 50	40,616 42

* Town of Angelo, Monroe county, delinquent \$3.29.

Valuation of Taxable Property, 1909.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1909—Continued.

COUNTIES.	Tuber- culosis sanatorium.	Total charitable and penal.	Special loans.	School district loans.	Grand total.
Pepin -----		2,277 22		1,395 30	12,670 40
Pierce -----		5,253 78		2,643 37	36,296 20
Polk -----		6,020 02	321 00	6,197 46	38,601 38
Portage -----		11,144 47		3,417 87	44,064 14
Price -----	53 37	3,943 81		4,586 99	23,751 09
Racine -----		4,248 26		2,923 29	100,118 86
Richland -----		1,406 57	3,623 09	4,720 70	37,092 46
Rock -----	277 87	5,503 29		2,957 65	115,139 34
Rusk -----		3,469 08	2,666 80	2,054 59	21,576 98
St. Croix -----		3,440 89		3,973 35	44,921 01
Sauk -----	87 85	3,002 82		4,224 14	62,434 28
Sawyer -----		762 23			12,206 90
Shawano -----	131 43	6,670 57	2,851 75	7,290 74	51,890 42
Sheboygan -----	25 00	6,472 41		4,862 79	98,180 19
Taylor -----		4,695 54		4,132 02	26,258 50
Trempealeau -----		2,016 96	6,085 00	6,852 22	46,132 36
Vernon -----		3,603 20	705 25	5,664 39	47,281 59
Vilas -----		1,200 52	1,122 50		15,261 60
Walworth -----		3,082 48	6,316 78	7,478 00	88,519 18
Washburn -----		2,001 73	4,651 00	4,998 82	20,240 95
Washington -----	251 43	2,170 75			49,102 86
Waukesha -----	249 30	3,445 62			74,118 67
Waupaca -----	126 43	3,942 03	10,007 79	5,018 26	59,114 16
Waushara -----		3,417 57		6,096 51	33,095 37
Winnebago -----	145 00	7,138 21	1,150 00	896 34	103,059 85
Wood -----		6,948 15	2,952 00	2,733 81	49,341 95
Total -----	\$10,263 65	\$336,576 83	\$202,759 16	\$261,212 09	\$4,408,487 08

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state of Wisconsin, as returned to the secretary of state, for the year 1908, 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	4,555	\$276,211	\$60 63	13,638	\$221,425	\$16 23
Ashland	2,110	134,643	63 81	3,469	61,793	17 81
Barron	9,040	516,779	57 16	35,564	542,065	15 24
Bayfield	2,405	160,696	66 81	4,022	71,869	17 86
Brown	9,651	654,307	67 80	29,500	488,681	16 56
Buffalo	9,277	760,787	82 00	34,023	566,821	16 65
Burnett	2,748	139,840	50 88	11,416	141,296	12 36
Calumet	8,028	622,108	77,49	25,553	554,318	21 69
Chippewa	9,405	620,141	65 94	30,819	448,410	14 55
Clark	10,613	644,665	60 74	45,096	755,653	16 75
Columbia	13,751	986,298	71 72	42,034	778,689	18 52
Crawford	6,648	400,116	60 18	28,689	477,298	16 63
Dane	23,974	1,728,076	72 07	85,011	1,588,516	18 68
Dodge	16,138	1,032,869	64 00	61,575	1,167,385	18 66
Door	6,143	322,922	52 56	20,274	243,920	12 03
Douglas	2,083	101,723	48 83	3,073	51,946	16 90
Dunn	10,552	644,464	61 07	38,473	522,708	13 56
Eau Claire	3,131	630,167	69 01	21,925	321,092	14 64
Florence	6,615	33,383	54 28	925	15,736	17 01
Fond du Lac	15,426	1,102,621	71 48	51,851	1,140,607	21 99
Forest	610	31,771	52 08	807	13,159	16 30
Grant	21,017	1,294,366	61 58	78,048	1,539,413	19 72
Green	9,907	722,362	72 90	56,068	1,385,202	24 70
Green Lake	5,892	378,048	64,16	19,762	329,155	16 65
Iowa	11,549	724,721	62,75	62,211	1,458,271	23 44
Iron	691	41,055	59 41	1,204	22,397	18 60
Jackson	7,969	534,878	67 12	25,673	343,208	13 37
Jefferson	11,468	782,132	68 20	49,141	1,069,169	21 76
Jeneau	7,032	370,555	52 69	21,000	285,480	13 57
Kenosha	6,276	458,929	73 12	19,386	441,456	22 77
Kewaunee	6,255	422,033	67 47	23,644	299,357	12 66
La Crosse	7,795	634,324	81 37	27,796	528,034	19 00
Lafayette	10,674	662,754	62 09	57,661	1,331,391	23 09
Langlade	3,366	203,777	60 54	9,595	120,948	12 60
Lincoln	3,301	183,675	55 64	7,222	103,492	14 33
Manitowoc	13,845	952,498	68 79	45,570	863,701	19 08
Marathon	10,329	545,555	52 81	40,052	491,552	12 27
Marinette	4,912	192,768	39 24	9,907	116,867	11 79
Marquette	4,781	316,501	66 20	15,309	235,985	15 41
Milwaukee	19,654	1,177,487	59 91	11,457	253,173	22 10
Monroe	10,612	716,297	67 49	41,488	692,061	16 68
Oconto	6,763	336,097	49 69	21,097	243,962	11 56
Oneida	1,461	78,803	53 93	2,597	37,601	14 47
Outagamie	11,236	857,772	76 34	38,928	768,538	19 74
Ozaukee	5,654	421,720	74 58	19,847	424,412	21 38

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

COUNTIES.	HORSES.			NEAT CATTLE.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	2,930	193,490	66 03	9,556	126,080	13 19
Pierce	8,933	597,897	66,93	22,809	473,490	20 75
Polk	7,728	494,204	63,95	35,181	515,968	14 66
Portage	8,753	597,437	64 82	24,877	409,985	16 48
Price	2,411	113,357	47 01	6,035	78,270	12 96
Racine	7,502	562,036	74 91	20,692	468,650	22 64
Richland	8,886	484,633	54 53	37,548	629,472	16 76
Rock	16,758	1,130,480	67 45	48,792	1,036,682	21 24
Rusk	2,033	96,340	47 38	4,231	60,441	14 28
St. Croix	9,858	627,198	63 62	37,763	536,341	14 20
Sauk	13,503	916,049	67 84	52,252	984,455	18 84
Sawyer	919	46,611	50 71	1,663	25,137	15 11
Shawano	9,463	590,533	62 40	35,143	463,395	13 18
Sheboygan	12,518	912,070	72 86	45,713	1,154,951	25 26
Taylor	3,402	156,452	45 09	9,734	134,347	13 80
Trempealeau	11,444	814,376	71 16	41,722	680,150	15 10
Vernon	12,141	767,454	63 21	48,575	808,428	16 64
Vilas	6 22	34,335	55 20	5 53	10,658	19 27
Walworth	13,091	838,845	64 07	47,212	1,066,901	23 23
Washburn	2,101	67,439	32 09	4,618	52,825	11 44
Washington	10,305	700,264	67 95	31,931	635,793	19 91
Waukesha	12,124	692,619	57 12	35,313	712,580	20 17
Waupaca	11,155	791,543	70 95	40,352	687,724	17 04
Waushara	7,916	504,893	63 78	23,087	393,264	17 03
Winnebago	10,424	819,033	78 57	34,011	716,880	21 08
Wood	6,684	332,977	49 82	24,931	367,309	14 73
Total	588,946	\$38,406,259	\$65 21	2,016,694	\$16,774,383	\$18 24

Abstract of Assessment Rolls, 1908.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	57	\$2,308	\$40 49	2,243	\$5,760	\$2 56
Ashland	18	1,145	63 61	1,148	2,071	1 80
Barron	63	3,385	53 73	13,423	28,472	2 12
Bayfield	8	250	31 25	856	2,240	2 61
Brown	13	1,050	80 77	1,992	5,173	2 60
Buffalo	38	3,925	103 28	17,170	50,966	2 96
Burnett	20	800	40 00	3,757	7,776	2 07
Calumet	18	1,645	91 39	3,872	11,311	2 92
Chippewa	25	1,820	72 80	6,017	14,780	2 45
Clark	42	1,703	40 54	8,697	23,165	2 66
Columbia	73	5,530	75 75	26,045	77,344	2 97
Crawford	113	6,250	55 31	9,220	26,937	2 92
Dane	94	5,815	61 86	24,494	69,834	2 85
Dodge	43	1,880	43 72	10,553	25,545	2 42
Door	46	2,680	80 00	5,325	11,750	2 20
Douglas	23	767	33 35	387	10 71	2 77
Dunn	54	2,345	43 43	14,622	34,359	2 34
Eau Claire	58	3,773	65 05	5-230	15,194	2 91
Florence	1	21	21 00	341	542	1 59
Fond du Lac	36	2,355	65 41	22,706	64,340	2 83
Forest	13	505	38 84	62	163	2 63
Grant	269	17,812	66 21	29,614	101,220	3 41
Green	34	2,475	72 79	7,473	33,457	3 14
Green Lake	20	990	49 50	13,423	26,887	2 00
Iowa	46	3,310	71 95	14,274	51,676	3 62
Iron	10	425	42 50	61	183	3 00
Jackson	95	8,065	84 89	7,503	17,547	2 34
Jefferson	38	2,300	60 53	4,311	9,882	2 28
Juneau	32	1,605	50 15	9,043	24,000	2 72
Kenosha	35	2,035	58 14	8,325	25,383	2 87
Kewaunee	4	130	32 50	5,976	13,969	2 33
La Crosse	34	3,215	94 56	6,916	20,193	2 91
Lafayette	77	4,755	61 75	17,130	65,163	3 80
Langlade	32	1,537	48 03	1,808	3,670	2 03
Lincoln	11	630	57 27	2,488	5,294	2 12
Manitowoc	24	1,480	61 66	5,823	17,152	2 94
Marathon	31	1,355	43 70	13,231	25,679	1 94
Marinette	49	2,485	50 71	1,306	2,550	1 95
Marquette	36	2,060	57 22	6,486	12,950	1 99
Milwaukee	42	1,775	42 26	277	987	3 56
Monroe	62	3,535	57 01	14,083	44,698	3 17
Oconto	9	705	78 33	3,147	6,106	1 94
Oneida	12	395	32 91	392	863	2 20
Outagamie	74	7,115	96 14	6,856	22,517	3 28
Ozaukee	16	650	40 62	650	1,825	2 80

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	10	505	50 50	4,818	10,462	2 17
Pierce	16	895	55 94	33,036	62,610	1 89
Polk	29	1,895	65 35	13,089	37,593	2 87
Portage	25	780	31 20	4,329	10,459	2 41
Price	28	1,050	37 50	628	1,367	2 17
Racine	22	1,515	68 86	6,417	17,223	2 68
Richland	58	3,675	63 36	27,768	76,626	2 75
Rock	83	6,020	72 52	18,723	72,453	3 86
Rusk	10	370	37 00	1,004	2,252	2 24
St. Croix	60	3,335	55 58	18,431	49,691	2 69
Sauk	78	5,245	67 24	17,576	48,559	2 76
Sawyer	6	125	20 83	92	222	2 41
Shawano	23	1,348	58 60	11,192	23,176	2 07
Sheboygan	57	3,410	59 82	2,440	7,225	2 96
Taylor	22	495	22 50	1,156	2,339	2 02
Trempealeau	87	6,200	71 26	28,199	79,401	2 81
Vernon	115	8,685	75 52	29,372	92,845	3 16
Vilas	4	130	32 50	69	138	2 00
Walworth	44	2,590	58 86	16,957	47,328	2 79
Washburn	23	750	32 60	2,234	3,658	1 63
Washington	65	1,825	28 07	6,685	24,866	3 71
Waukesha	44	2,525	57 38	18,704	42,713	2 28
Waupaca	22	1,240	56 36	7,723	20,074	2 60
Waushara	25	1,685	67 40	3,619	9,524	2 63
Winnebago	16	1,300	81 25	9,495	27,213	2 87
Wood	17	670	39 41	3,214	6,577	2 04
Total	2,937	\$180,054	\$61 30	647,226	\$1,789,768	\$2 76

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	3,787	\$21,044	\$5 55	3,755	\$47,685	\$12 69
Ashland	565	2,094	3 71	1,663	34,699	20 87
Barron	4,867	22,182	4 55	7,617	85,834	11 26
Bayfield	431	2,323	5 39	2,164	29,716	13 73
Brown	4,098	16,876	4 12	8,229	178,687	21 71
Buffalo	16,340	85,040	5 20	5,685	73,626	12 95
Burnett	1,846	7,582	4 10	2,769	25,881	9 43
Calumet	6,797	33,540	4 93	7,684	120,304	15 76
Chippewa	7,226	32,901	4 55	8,156	103,908	12 74
Clark	8,303	36,626	4 41	10,412	127,925	12 28
Columbia	21,635	129,510	5 98	9,444	151,969	16 10
Crawford	9,856	56,251	5 70	3,035	49,754	16 39
Dane	37,235	198,997	5 34	14,666	250,378	17 07
Dodge	18,618	98,700	5 30	11,072	173,885	15 70
Door	3,964	12,913	3 25	6,377	73,861	11 58
Douglas	100	597	5 97	1,188	25,545	21 50
Dunn	13,763	65,612	4 76	7,986	88,973	11 14
Eau Claire	6,823	33,694	4 94	6,651	115,897	17 43
Florence	59	385	6 52	612	9,448	15 44
Fond du Lac	17,503	94,739	5 41	14,062	236,386	16 81
Forest	105	477	4 54	701	12,520	17 86
Grant	47,696	268,242	5 62	10,757	167,338	15 55
Green	26,446	132,454	5 00	5,003	95,614	17 06
Green Lake	9,307	48,298	5 18	4,518	62,999	13 94
Iowa	18,123	115,052	6 34	5,894	99,180	16 82
Iron	196	953	4 81	487	7,776	15 97
Jackson	9,637	41,540	4 31	6,728	82,607	12 28
Jefferson	12,388	80,352	6 49	3,291	150,602	18 16
Juneau	5,795	29,276	5 05	4,526	52,803	11 66
Kenosha	4,798	25,731	5 36	3,968	73,445	18 51
Kewaunee	5,257	18,475	3 51	6,835	75,967	11 11
La Crosse	10,990	62,019	5 64	5,360	133,025	24 82
Lafayette	28,044	182,207	6 50	5,329	82,196	15 42
Langlade	1,834	6,914	3 77	2,799	42,939	15 34
Lincoln	1,146	3,960	3 47	3,161	43,372	15 30
Manitowoc	9,183	46,687	5 08	15,048	233,131	15 49
Marathon	7,034	21,464	3 05	8,934	120,160	13 44
Marquette	1,862	5,463	2 93	3,741	53,200	14 22
Marquette	5,122	25,099	4 90	2,714	38,045	14 01
Milwaukee	2,189	13,307	6 08	17,269	731,757	42 37
Monroe	11,820	60,917	5 15	8,138	115,202	14 15
Oconto	2,416	12,560	5 19	5,591	56,125	10 03
Oneida	254	955	3 75	1,423	25,014	17 57
Outagamie	14,672	70,460	4 80	9,645	192,218	19 92
Ozaukee	3,686	19,005	5 15	4,727	93,090	19 82

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	5,082	23,815	4 73	2,231	25,718	11 52
Pierce	8,445	42,788	5 06	5,658	74,336	13 14
Polk	5,365	28,865	5 38	6,562	89,034	13 57
Portage	6,188	33,168	5 36	8,279	128,554	15 52
Price	5 54	2,086	3 76	2,478	27,018	10 90
Racine	5,485	34,441	6 27	4,953	102,177	20 62
Richland	21,957	81,752	3 72	4,274	54,387	12 72
Rock	28,461	181,281	6 36	10,374	196,540	18 94
Rusk	732	3,014	4 11	1,358	17,535	12 91
St. Croix	7,330	37,969	5 17	5,911	84,835	14 35
Sauk	21,690	126,438	5 82	9,889	153,684	15 54
Sawyer	261	1,165	4 45	622	10,105	16 24
Shawano	10,150	36,383	3 58	7,744	102,068	13 18
Sheboygan	12,265	62,989	5 13	13,768	225,474	16 37
Taylor	1,181	4,351	3 68	3,878	38,613	9 95
Trempealeau	11,809	64,179	5 43	8,457	105,518	12 47
Vernon	13,284	72,627	5 46	7,672	110,058	14 34
Vilas	119	516	4 33	407	5,588	13 72
Walworth	18,225	113,944	6 25	7,039	151,452	21 51
Washburn	921	3,188	3 46	1,293	11,694	9 04
Washington	12,480	63,340	5 07	10,843	160,292	14 78
Waukesha	8,309	44,387	5 34	9,259	140,438	15 16
Waupaca	8,810	49,535	5 62	10,933	166,502	15 23
Waushara	6,554	37,826	5 77	6,089	93,993	15 43
Winnebago	10,918	63,519	5 82	8,082	176,330	21 81
Wood	3,258	12,445	3 82	6,051	87,020	14 38
Total	653,599	\$3,469,514	\$5 30	449,468	\$7,388,647	\$16 44

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued*

COUNTIES.	GOLD AND SILVER WATCHES.			PIANOS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	4	\$40	\$10 00	46	\$4,360	\$94 78
Ashland	35	660	18 85	838	92,475	110 35
Barron	3	50	16 66	333	32,195	96 68
Bayfield	1	5	5 00	306	27,890	91 14
Brown	70	3,800	54 28	1,444	198,165	137 23
Buffalo	5	130	26 00	180	17,920	99 55
Burnett	2	15	7 50	47	4,010	85 32
Calumet	5	165	33 00	296	36,760	124 19
Chippewa	32	1,030	32 19	447	38,205	85 47
Clark	5	122	24 40	359	39,140	109 03
Columbia	36	1,105	30 70	878	98,140	111 77
Crawford	2	40	20 00	134	11,735	87 57
Dane	11	190	17 27	473	41,125	86 94
Dodge	17	600	35 30	870	65,665	75 48
Door	8	360	45 00	228	19,820	86 92
Douglas				993	59,350	59 76
Dunn	20	450	22 50	311	22,045	70 88
Eau Claire	43	2,220	51 62	518	60,180	116 18
Florence				35	2,700	77 14
Fond du Lac	51	2,765	54 21	1,379	155,545	112 79
Forest				74	10,490	141 75
Grant	38	1,075	28 29	943	93,470	99 11
Green	56	791	14 12	681	60,890	89 41
Green Lake				239	20,900	87 44
Iowa	31	650	20 96	478	45,120	94 39
Iron				134	7,220	53 88
Jackson	1	75	75 00	193	25,240	130 77
Jefferson	17	735	43 24	1,160	137,695	118 70
Juneau	8	305	38 12	386	39,090	101 26
Kenosha	24	1,365	56 87	159	16,580	104 27
Kewaunee	6	150	25 00	163	17,430	106 93
La Crosse	79	4,945	62 60	1,178	118,550	100 64
Lafayette	18	812	45 11	366	34,080	93 11
Langlade	32	835	26 09	293	41,338	138 89
Lincoln	7	75	10 71	467	45,935	98 36
Manitowoc	18	475	26 58	819	83,530	101 99
Marathon	44	1,355	30 79	792	73,920	93 33
Marquette	15	576	38 40	375	35,150	93 73
Marquette	3	25	8 33	108	11,430	105 83
Milwaukee	154	7,580	49 22	5,776	647,235	112 05
Monroe	7	215	30 71	393	40,525	103 11
Oconto	9	330	36 66	144	13,630	94 65
Oneida				274	25,415	92 75
Outagamie	11	405	36 81	969	117,740	121 50
Ozaukee	15	535	35 53	281	31,485	112 04

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

COUNTIES.	GOLD AND SILVER WATCHES.			PIANOS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin				73	6,380	87 39
Pierce	14	255	18 21	305	27,805	91 16
Polk	4	200	50 00	184	18,060	98 32
Portage	23	1,075	46 74	372	37,355	100 41
Price	10	120	12 00	137	12,605	92 00
Racine	3	170	50 00	442	42,965	97 20
Richland	13	360	27 69	269	22,845	84 92
Rock	24	930	38 75	1,439	137,250	95 37
Rusk				118	11,490	97 37
St. Croix	17	875	51 47	497	43,910	88 35
Sauk	14	640	45 71	914	91,485	100 09
Sawyer				102	6,495	63 67
Shawano				248	28,185	113 64
Sheboygan				1,418	149,330	105 31
Taylor				110	87 55	79 59
Trempealeau	5	170	34 00	309	33,045	106 94
Vernon	2	60	30 00	260	26,190	100 73
Vilas	9	100	11 11	82	4,005	48 84
Walworth	28	835	34 79	946	87,935	92 95
Washburn	3	75	25 00	102	7,775	76 22
Washington	19	145	7 63	584	58,600	100 34
Waukesha	12	485	40 41	991	64,264	64 84
Waupaca	5	140	28 00	540	59,870	110 86
Waushara	2	15	42 50	215	23,635	109 10
Winnebago	63	3,345	53 09	1,067	102,455	96 02
Wood	61	2,975	48 77	694	58,345	84 00
Total	1,274	\$50,076	\$39 30	39,383	\$3,992,627	\$101 37

Abstract of Assessment Rolls, 1908.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.

Counties.	ORGANS AND MELODEONS.			Bank stock.	Merchants and manufacturers' stock.	Net amount of moneys, etc.
	Num' er.	Value.	Average value.			
Adams	16	\$355	\$22 18		\$32,405	\$37,260
Ashland	89	2,035	22 87	\$255,500	1,254,216	27,958
Barron	21	328	15 62	160,873	751,844	45,833
Bayfield	4	75	18 75	102,075	378,441	16,929
Brown	211	9,248	43 83	856,800	2,088,193	105,950
Buffalo	32	1,013	31 65	90,800	272,110	96,104
Burnett	11	155	14 09		61,885	55,205
Calumet	128	2,185	17 07	138,860	504,093	107,155
Chippewa	68	1,260	18 53	494,575	897,607	151,925
Clark	132	2,581	19 55	197,640	712,480	53,964
Columbia	162	2,735	16 88	373,950	936,293	554,558
Crawford	14	290	20 71	67,180	239,751	67,770
Dane	30	505	16 83	1,127,888	1,794,519	929,757
Dodge	73	1,755	24 04	348,970	918,118	130,985
Door	16	245	15 31	64,575	284,865	5,705
Douglas	2	30	15 00	246,500	1,277,610	25
Dunn	41	788	19 22	154,431	361,436	87,788
Eau Claire	5	230	46 00	494,022	1,399,028	341,744
Florence	6	130	21 66	7,500	33,207	
Fond du Lac	12	310	25 85	983,268	1,693,045	690,572
Forest	17	370	21 76	28,334	61,180	50
Grant	181	4,805	26 54	336,750	1,007,187	615,182
Green	79	830	10 50	629,660	645,485	737,053
Green Lake				233,600	326,175	89,450
Iowa	202	4,193	20 75	256,100	494,563	239,855
Iron	13	220	16 92	3,000	65,427	
Jackson	67	1,315	19 63	86,498	270,561	60,870
Jefferson	352	7,170	20 37	621,300	1,417,454	177,740
Juneau	131	1,610	12 29	158,550	353,754	20,984
Kenosha	1	15	15 00	160,550	3,750,025	2,483,731
Kewaunee	21	500	23 80	70,000	280,330	60,700
La Crosse	22	415	18 04	1,184,441	2,211,658	1,691,827
Lafayette	13	260	20 00	260,675	423,000	267,978
Langlade	16	498	31 13	134,000	293,954	14,878
Lincoln	4	90	22 50	209,000	881,459	275
Manitowoc	189	3,409	18 03	332,704	1,326,895	45,845
Marathon	31	745	24 03	405,737	1,115,476	114,128
Marquette	19	260	13 68	330,700	461,604	23,358
Marquette	24	740	30 83	35,110	174,090	27,000
Milwaukee	34	2,995	88 09	10,897,280	19,124,865	7,468,090
Monroe	87	1,645	18 90	180,700	821,912	210,012
Oconto	19	805	42 36	124,750	546,231	10,791
Oneida	17	260	15 29	101,500	216,115	
Outagamie	120	2,735	22 87	982,226	1,325,597	85,396
Ozaukee	74	1,365	18 44	80,500	390,170	77,440

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	ORGANS AND MELODEONS.			Bank stock.	Merchants and manufacturers' stock.	Net amount of moneys, etc.
	Number.	Value.	Average value.			
Pepin	3	65	21 66	45,900	144,080	9,330
Pierce	40	650	16 25	140,400	410,591	101,320
Polk	42	822	19 57	191,600	363,941	61,850
Portage	22	600	27 27	195,050	663,834	81,8 6
Price	14	230	20 71	64,000	188,984	6,606
Racine	1	10	10 00	857,800	3,598,720	866,824
Richland	37	550	14 86	92,405	352,331	164,133
Rock	58	990	17 03	985,393	1,759,486	385,132
Rusk	6	80	13 33	31,174	189,492	700
St. Croix	20	373	18 65	311,174	467,010	61,115
Sauk	369	7,523	20 38	326,520	794,675	244,419
Sawyer	2	50	25 00	7,000	56,475	.....
Shawano	81	1,315	16 23	146,200	547,448	13,255
Sheboygan	245	3,680	14 81	1,088,892	2,623,081	722,803
Taylor	12	205	17 08	89,117	209,926	5,210
Trempealeau	235	3,770	16 04	211,425	497,911	155,734
Vernon	81	1,550	19 13	164,826	536,534	223,223
Vilas	7	90	12 85	3,000	42,587	.....
Walworth	27	1,355	50 18	505,715	849,700	811,755
Washburn	45	728	16 17	44,815	107,721	1,266
Washington	410	6,876	16 77	178,771	572,197	327,174
Waukesha	44	1,370	31 13	399,270	537,465	611,194
Waupaca	186	3,714	19 97	355,810	985,946	166,120
Waushara	222	4,665	21 00	115,900	387,520	63,235
Winnebago	29	710	24 49	1,589,876	2,818,040	624,683
Wood	88	3,372	38 32	508,608	683,468	14,774
Total ...	5,133	\$108,856	\$21 20	\$32,662,413	\$74,268,576	\$23,763,504

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	Value of leaf tobacco.	Value of logs, timber, etc.	Value of steam ves- sels, etc.	Real and personal property not taxable under chap. 354, laws of 1899.
Adams		\$8,644	\$900	
Ashland	\$4,801	274,965	23,435	\$404,000
Barron	1,200	158,561	17,572	
Bayfield	200	991,458	21,695	80,000
Brown	2,750	28,425	124,920	39,200
Buffalo	487	7,715	16,325	1,600
Burnett		32,441	3,015	205
Calumet	50	15,950	400	7,500
Chippewa	7,694	801,340	11,285	205,000
Clark	200	104,476	13,605	10,500
Columbia	66,585	2,760	14,375	6,050
Crawford	30,094	14,102	10,040	4,015
Dane	280,333	17,580	17,535	537,500
Dodge	2,020	4,200	8,795	117,000
Door	175	12,201	48,440	
Douglas	1,900	273,345	17,736	408,675
Dunn	3,776	114,711	9,340	76,500
Eau Claire	225	230,411	2,010	165,500
Florence		6,707	3,122	
Fond du Lac	520	15,653	16,475	393,550
Forest		250,389	3,960	
Grant	21,910	16,631	4,345	
Green	12,655	2,300	955	31,050
Green Lake		6,500	25,470	45,000
Iowa	640	9,424		24,000
Iron	545	73,881	230	10,000
Jackson	2,883	20,440	4,500	
Jefferson	8,371	550	6,150	55,800
Juneau	425	20,913	475	13,000
Kenosha	1,095	15,800	2,500	214,000
Kewaunee	1,600	19,125	4,300	
La Crosse	32,184	1,515	32,975	852,500
Lafayette		10,160	36,320	500
Langlade		347,531	9,140	107,800
Lincoln	750	957,825	3,425	159,000
Manitowoc	1,325	48,165	20,340	285,000
Marathon	2,332	725,689	8,265	
Marquette	1,000	1,502,032	32,225	1,525
Marquette		3,800	2,925	
Milwaukee	145,990	12,300	430,175	6,112,800
Monroe	124,710	27,672	9,920	40,055
Oconto	1,250	505,923	6,685	106,000
Oneida		686,616	19,247	1,310
Outagamie	150	233,505	13,010	361,050
Ozaukee	4,095	50,450	7,100	

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	Value of leaf tobacco,	Value of logs, timber, etc.	Value of steam ves- sels, etc.	Real and personal property not taxable under chap. 354, laws of 1899.
Pepin		3,150	6,705	17,250
Pierce		38,625	6,295	17,500
Polk		56,371	3,925	31,950
Portage	135	34,274	4,100	136,500
Price		333,827	4,890	12,853
Racine		100	6,095	867,500
Richland	8,242	62,994	5,060	539
Rock	695,449		7,210	1,013,450
Rusk	136	197,152	4,602	4,000
St. Croix	140	27,200	3,290	581,550
Sauk	320	20,129	7,485	60,000
Sawyer		145,588	19,190	
Shawano	175	288,604	29,175	5,000
Sheboygan		36,684	64,430	437,150
Taylor	757	499,890	1,450	
Trempealeau	13,715	4,539	900	
Vernon	174,873	44,866	980	12,500
Vilas		241,327	13,331	
Walworth	3,080	120	181,705	115,150
Washburn	2 00	20,453	5,210	993
Washington	560	15,122	1,625	13,400
Waukesha		6,300	21,052	55,200
Waupaca	1,939	49,885	12,005	6,800
Waushara		4,027	4,500	
Winnebago		70,195	71,255	698,225
Wood	200	475,779	2,175	23,200
Total	\$1,766,859	\$11,341,982	\$1,553,997	\$14,989,295

Abstract of Assessment Rolls, 1908.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.

Counties.	Bicycles, value.	Automobiles and other motor vehicles.	All other personal property.	Total value of all personal property.
Adams		\$75	\$121,618	\$779,960
Ashland		6,200	257,253	2,840,143
Barron	\$25	1,250	280,352	2,648,800
Bayfield	40		148,783	2,034,688
Brown		39,785	725,291	5,567,301
Buffalo		1,000	243,721	2,290,430
Burnett			66,093	546,199
Calumet		5,250	359,527	2,519,121
Chippewa	30	15,450	393,383	4,240,744
Clark	140	10,152	409,246	3,143,983
Columbia		13,770	503,030	4,703,591
Crawford		1,000	141,439	1,604,122
Dane		45,325	1,279,946	10,013,622
Dodge	80	21,405	432,384	4,552,201
Door		895	284,985	1,391,312
Douglas	200	3,575	1,090,441	3,561,036
Dunn	50	4,425	298,470	2,492,671
Eau Claire	70	32,655	471,942	4,319,964
Florence			2,379	115,260
Fond du Lac		56,075	582,359	7,216,185
Forest		300	19,962	443,630
Grant		11,525	551,544	6,052,320
Green		3,135	212,937	4,749,338
Green Lake		13,375	178,304	1,785,151
Iowa		2,675	311,997	3,841,427
Iron		350	132,234	865,896
Jackson		1,450	289,195	1,790,372
Jefferson		25,100	441,008	4,993,460
Juneau	15	2,337	190,902	1,566,679
Kenosha	25	34,850	393,769	8,101,284
Kewaunee		2,870	276,730	1,563,666
La Crosse		72,700	628,820	8,213,390
Lafayette		820	329,602	3,692,673
Langlade	110	1,700	196,861	1,528,480
Lincoln		10,425	198,336	2,812,038
Manitowoc		15,585	806,894	5,090,796
Marathon		27,160	328,577	4,007,149
Marinette		20,235	242,267	3,024,265
Marquette		1,600	129,762	1,017,122
Milwaukee	35	266,915	9,332,956	56,627,702
Monroe	10	9,050	393,810	3,492,946
Oconto	25	2,615	171,043	2,148,633
Oneida		1,850	307,652	1,503,596
Outagamie	250	12,140	567,099	5,619,921
Ozaukee		7,200	282,190	1,893,232

*Abstract of Assessment Rolls, 1908.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	Bicycles, value.	Automobiles and other motor vehicles.	All other personal property.	Total value of all personal property.
Pepin		1,500	74,157	688,537
Pierce	45	7,180	214,127	2,216,819
Polk	50	4,110	852,348	2,752,816
Portage	30	2,185	315,922	2,623,269
Price			126,980	974,303
Racine		69,420	616,630	8,112,256
Richland		450	156,714	2,197,368
Rock		49,445	620,337	8,278,508
Rusk		1,000	36,278	656,056
St. Croix	65	12,290	243,386	3,091,747
Sauk		17,650	60,314	4,414,500
Sawyer		75	41,319	359,557
Shawano	45	2,155	303,083	2,581,543
Sheboygan		44,660	1,085,282	8,622,061
Taylor	75	1,175	110,766	1,263,923
Trempealeau	75	2,300	337,455	2,930,893
Vernon	140	2,300	311,008	3,369,352
Vilas			47,382	403,137
Walworth	525	41,660	423,348	5,273,933
Washburn	5	300	46,118	375,213
Washington	25	7,225	530,712	3,298,812
Waukesha	30	26,765	349,175	3,707,832
Waupaca		7,610	437,976	3,804,433
Waushara		4,085	312,153	1,960,960
Winnebago	40	91,125	585,078	8,459,302
Wood	180	72,450	286,555	2,939,079
Total	\$2,385	\$1,275,934	\$34,108,789	\$287,893,918

Abstract of Assessment Rolls, 1908.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.

Counties.	Total No. of acres of land.	Average value and per acre.	Value of lands exclusive of buildings.	Value of buildings as "improvements."
Adams	425,716	\$8 50	\$2,877,427	\$743,453
Ashland	547,133	6 59	3,156,187	450,610
Barron	555,831	13 10	6,017,346	1,264,468
Bayfield	912,117	6 38	5,065,743	732,436
Brown	297,629	39 02	9,001,502	2,613,766
Buffalo	440,643	20 51	7,509,388	1,529,719
Burnett	449,678	4 79	1,889,687	268,210
Calumet	101,560	73 95	11,498,078	3,185,750
Chippewa	650,400	13 78	7,605,945	1,357,855
Clark	773,052	19 30	12,356,999	2,563,442
Columbia	492,910	39 63	15,908,739	3,624,810
Crawford	365,514	12 43	3,762,193	780,216
Dane	732,476	46 30	28,851,588	5,986,735
Dodge	552,371	59 40	27,931,677	4,873,395
Door	297,762	16 10	3,694,949	1,098,840
Douglas	728,993	10 46	5,918,754	1,706,909
Dunn	542,533	13 28	5,745,259	1,459,734
Eau Claire	403,144	15 62	4,951,585	1,347,242
Florence	261,064	6 53	1,656,758	46,805
Fond du Lac	449,856	58 61	21,751,629	4,615,326
Forest	621,775	6 57	3,928,887	153,851
Grant	731,661	30 66	19,337,718	3,091,787
Green	368,034	43 00	13,289,048	2,536,005
Green Lake	224,673	35 23	6,416,928	1,499,193
Iowa	430,007	29 76	12,243,656	2,042,314
Iron	456,966	5 41	2,377,565	95,887
Jackson	621,162	11 22	5,462,972	1,479,619
Jefferson	346,469	55 33	15,172,793	3,999,310
Juneau	500,281	12 48	5,140,056	1,103,423
Kenosha	169,040	59 20	7,766,955	2,240,155
Kewaunee	218,078	31 04	5,075,842	1,692,515
La Crosse	293,078	25 15	5,511,221	1,858,836
Lafayette	397,231	40 42	14,217,423	1,837,000
Langlade	547,745	12 70	6,566,182	390,156
Lincoln	556,766	8 98	4,709,041	293,382
Manitowoc	373,528	54 05	14,922,840	5,266,740
Marathon	1,005,769	13 68	11,766,401	1,666,158
Marinette	882,742	7 40	4,920,503	1,611,200
Marquette	286,994	16 08	3,580,257	1,035,633
Milwaukee	127,929	193 96	17,391,054	7,422,925
Monroe	571,775	17 91	7,936,632	2,305,085
Oconto	616,380	10 60	5,698,464	836,025
Oneida	691,057	4 41	2,908,412	138,624
Outagamie	361,632	49 85	13,178,379	4,848,152
Ozaukee	145,732	78 71	8,963,740	2,507,495

Abstract of Assessment Rolls, 1908.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.

Counties.	Total No. of acres of land.	Average value land per acre.	Value of lands exclusive of buildings.	Value of buildings as "improvements."
Pepin	147,380	14 55	1,685,996	459,050
Pierce	365,798	20 83	6,437,160	1,181,180
Polk	579,782	12 51	5,914,050	1,338,444
Price	513,458	14 35	5,360,327	2,010,530
	767,971	6 56	4,556,758	481,326
Racine	205,120	59 78	9,758,798	2,502,923
Richland	372,734	19 23	5,870,870	1,296,401
Rock	447,732	50 75	18,314,381	4,407,025
Rusk	581,147	6 59	3,660,865	169,461
St. Croix	460,102	21 16	7,901,675	1,834,258
Sauk	527,147	27, 94	10,991,814	3,739,270
Sawyer	749,161	6 08	4,476,354	77,384
Shawano	561,582	15 73	7,021,768	1,813,485
Sheboygan	321,085	62 46	15,453,097	4,601,809
Taylor	619,981	7 81	4,402,486	442,245
Trempealeau	472,121	19 99	7,299,615	2,139,070
Vernon	513,333	21 35	8,911,434	2,049,015
Vilas	480,629	4 73	2,156,555	116,664
Walworth	347,355	61 43	15,771,163	5,567,346
Washburn	479,694	5 03	2,284,640	129,166
Washington	271,524	65 66	14,112,489	3,715,866
Waukesha	343,609	49 29	12,270,067	4,667,905
Waupaca	474,247	26 10	9,488,061	2,886,675
Waushara	398,393	18 54	5,453,236	1,984,870
Winnebago	270,336	61 22	13,741,758	2,808,315
Wood	485,607	18 74	7,530,616	1,570,710
Total	33,453,644	\$22 82	\$617,093,335	\$146,462,574

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	Total value of lands and improvements.	Value of lots exclusive of buildings.	Value of buildings as improvements.	Total value of lots and improvements.
Adams	\$3,620,880	\$20,433	\$62,325	\$82,758
Ashland	3,606,797	2,426,590	2,706,500	5,193,090
Barron	7,281,814	553,988	1,215,907	1,769,895
Bayfield	5,818,179	368,730	776,435	1,145,225
Brown	11,615,298	5,355,951	7,248,929	12,604,880
Buffalo	9,039,107	363,660	847,560	1,211,220
Burnett	2,157,897	25,220	95,825	121,045
Calumet	14,883,828	416,235	1,396,830	1,813,065
Chippewa	8,963,800	969,078	2,639,294	3,608,372
Clark	14,920,441	592,915	1,673,570	2,266,485
Columbia	19,533,549	2,320,519	4,228,665	6,549,184
Crawford	4,542,409	328,934	842,347	1,171,281
Dane	24,838,323	14,419,764	13,669,185	28,088,949
Dodge	32,807,072	2,448,522	4,704,698	7,153,220
Door	4,793,789	600,362	1,059,352	1,659,714
Douglas	7,625,663	8,277,905	3,743,655	12,021,560
Dunn	7,204,993	516,488	934,763	1,451,251
Eau Claire	6,298,827	2,466,400	4,726,080	7,192,480
Florence	1,703,563	41,400	101,305	142,605
Fond du Lac	26,366,955	4,468,560	8,898,616	13,367,176
Forest	4,082,738	168,034	241,500	409,624
Grant	22,429,505	2,042,253	4,253,870	6,296,123
Green	15,825,053	1,408,765	2,437,825	3,846,590
Green Lake	7,916,121	952,017	1,456,555	2,408,572
Iowa	14,285,970	853,075	1,895,065	2,748,140
Iron	2,473,452	76,359	186,175	262,534
Jackson	7,342,591	291,359	762,080	1,053,439
Jefferson	19,172,103	2,395,126	5,258,355	7,673,481
Juneau	6,243,479	616,723*	1,278,369	1,905,572*
Kenosha	10,007,110	4,452,062	7,595,045	12,047,107
Kewaunee	6,768,357	493,155	795,380	1,288,535
La Crosse	7,370,057	5,806,368	8,877,829	14,684,197
Lafayette	16,054,523	841,027	1,504,198	2,345,225
Langlade	6,956,338	1,050,095	1,630,527	2,680,622
Lincoln	5,003,323	671,340	2,117,390	2,788,730
Manitowoc	20,189,580	4,219,714	5,098,505	9,318,219
Marathon	13,762,559	1,906,727	2,938,224	4,844,951
Marinette	6,531,703	1,338,635	2,575,370	3,914,005
Marquette	4,615,910	299,825	672,870	972,695
Milwaukee	24,813,979	100,370,539	83,572,905	183,943,444
Monroe	10,241,717	1,118,117	2,555,623	3,673,740
Oconto	6,534,489	687,777	1,535,690	2,223,467
Oneida	3,047,036	348,995	1,364,350	1,713,345
Outagamie	18,026,571	5,324,849	8,073,331	13,398,180
Ozaukee	11,471,235	984,855	1,747,615	2,732,470

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	Total value of lands and improvements	Value of lots exclusive of buildings.	Value of buildings as improvements.	Total value of lots and improvements.
Pepin	2,145,046	166,179	407,145	573,324
Pierce	7,619,140	474,428	1,186,946	1,661,374
Polk	7,252,494	294,611	520,196	824,807
Portage	7,370,857	975,360	2,087,211	3,062,571
Price	5,038,084	217,458	473,988	691,446
Racine	12,261,791	6,831,809	12,406,869	19,238,678
Richland	7,167,271	893,302	1,044,981	1,938,283
Rock	22,721,406	6,593,990	10,730,555	17,324,545
Rusk	3,830,326	211,818	547,270	759,088
St. Croix	9,735,933	654,231	1,718,069	2,372,300
Sauk	14,731,084	1,637,043	3,059,430	4,726,473
Sawyer	4,553,738	50,593*	143,780*	195,308*
Shawano	8,835,253	1,016,905	1,558,226	2,575,131
Sheboygan	20,034,506	5,363,148	7,805,670	13,173,818
Taylor	4,844,731	253,813	483,082	736,895
Trempealeau	9,428,685	432,569	1,074,857	1,507,423
Vernon	10,960,449	667,246	1,288,513	1,955,759
Vilas	2,273,219	37,336	76,450	113,786
Walworth	21,328,509	2,554,010	4,112,540	6,666,550
Washburn	2,413,806	118,857	282,375	401,232
Washington	17,828,355	953,819	2,004,556	2,958,375
Waukesha	16,937,972	2,389,839	3,729,600	6,119,439
Waupaca	12,374,736	1,551,653	2,944,437	4,496,120
Waushara	7,388,103	268,723	583,551	1,154,774
Winnebago	16,550,073	8,215,834	12,047,925	20,263,759
Wood	9,101,326	1,114,214	7,695	1,121,909
Total	\$763,555,909	\$229,702,733	\$284,720,584	\$514,434,732

* Not separated in part.

Abstract of Assessment Rolls, 1908.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1908—Continued.*

Counties.	Total value of real estate.	Total value of all property.	Counties.	Total value of real estate.	Total value of all property.
Adams	\$3,703,638	\$4,483,628	Manitowoc ..	29,507,799	34,598,595
Ashland	8,799,887	11,640,030	Marathon ..	18,607,510	22,614,659
Barron	9,051,709	11,700,509	Marinette ..	10,445,708	13,469,973
Bayfield	6,963,404	8,998,092	Marquette ...	5,588,605	6,605,727
Brown	24,220,178	29,787,479	Milwaukee ...	208,757,423	265,385,125
Buffalo	10,250,327	12,540,817	Monroe	13,915,457	17,403,463
Burnett	2,278,942	2,825,141	Oconto	8,757,956	10,906,589
Calumet	16,696,893	19,216,014	Oneida	4,760,381	6,263,977
Chippewa ...	12,572,172	16,812,916	Outagamie ...	31,424,751	37,044,672
Clark	17,186,923	20,330,909	Ozaukee	14,203,705	16,096,937
Columbia ...	26,082,733	30,786,324	Pepin	2,718,370	3,406,907
Crawford ...	5,713,690	7,317,812	Pierce	9,280,514	11,497,333
Dane	62,927,272	72,940,894	Polk	8,077,301	10,880,117
Dodge	39,960,292	44,512,493	Portage	10,433,423	13,056,677
Door	6,453,503	7,844,815	Price	5,729,530	6,703,833
Douglas	19,647,223	23,208,259	Racine	31,500,399	39,612,655
Dunn	8,656,244	11,148,915	Richland ...	9,105,554	11,302,922
Eau Claire ...	13,491,307	17,811,271	Rock	40,045,951	48,324,459
Florence ...	1,846,268	1,961,528	Rusk	4,589,414	5,245,470
Fond du Lac	39,734,131	46,950,316	St. Croix ...	12,108,233	15,199,980
Forest	4,492,362	4,935,992	Sauk	19,457,557	23,872,147
Grant	28,725,628	34,778,448	Sawyer	4,749,046	5,108,603
Green	19,071,643	24,420,981	Shawano ...	11,410,384	13,991,927
Green Lake..	10,324,693	12,109,844	Sheboygan ..	33,228,724	41,860,785
Iowa	17,034,110	20,875,537	Taylor	5,581,626	6,845,541
Iron	2,735,986	3,101,882	Trempealeau.	10,946,111	13,907,004
Jackson	8,396,030	10,186,902	Vernon	12,946,208	16,315,560
Jefferson ...	26,850,584	31,844,044	Vilas	2,387,005	2,790,142
Juneau	8,149,051	9,715,730	Walworth ...	28,005,059	33,278,992
Kenosha ...	22,054,217	30,155,501	Washburn ...	2,815,038	3,190,251
Kewaunee ...	8,056,892	9,620,553	Washington.	20,786,730	24,085,542
La Crosse ...	22,054,254	30,267,644	Waukesha ...	23,057,411	26,765,243
Lafayette ...	18,399,748	22,092,421	Waupaca ...	16,870,856	20,675,289
Langlade ...	9,636,960	11,165,440	Waushara ...	8,542,880	10,503,870
Lincoln	7,792,053	10,604,091	Winnebago ..	36,813,882	45,273,134
			Wood	10,223,235	13,162,314
			Total ..	\$1,277,990,641	\$1,565,884,559

Abstract of Assessment Rolls, 1909.

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 1909, 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	4,783	\$293,719	\$61 40	13,996	\$227,591	\$16 26
Ashland	2,163	149,805	69 26	3,591	67,791	18 88
Barron	8,997	548,198	60 93	36,315	546,035	15 03
Bayfield	2,402	173,722	72 32	4,110	72,944	17 74
Brown	9,714	677,754	69 77	28,239	480,969	17 03
Buffalo	9,492	806,293	84 94	34,009	583,226	16 70
Burnett	2,628	1:8,203	48 78	10,874	129,306	11 89
Calumet	8,119	664,992	81 90	25,181	590,561	23 45
Chippewa	9,849	621,257	63 07	30,529	457,719	14 99
Clark	10,920	696,801	63 81	45,235	786,486	17 38
Columbia	13,619	1,048,244	76 96	40,588	779,057	19 19
Crawford	6,664	425,616	63 86	28,571	494,677	17 31
Dane	23,924	1,754,032	73 32	85,930	1,647,223	19 17
Dodge	15,400	1,052,678	68 35	61,226	1,163,807	19 01
Door	6,571	381,202	58 01	19,420	269,201	13 86
Douglas	2,024	100,910	49 85	3,246	59,273	18 26
Dunn	10,583	639,736	60 45	36,277	501,151	13 82
Eau Claire	8,951	635,249	70 96	20,724	318,726	15 37
Florence	547	34,435	62 95	784	15,205	19 39
Fond du Lac.....	15,254	1,177,926	77 22	52,109	1,209,821	23 11
Forest	782	46,377	59 30	1,020	17,534	17 19
Grant	21,185	1,310,267	61 85	76,353	1,495,404	19 58
Green	10,524	804,210	76 41	56,630	1,470,485	25 96
Green Lake	5,885	408,457	69 40	20,085	339,804	16 92
Iowa	11,718	799,525	68 23	64,096	1,499,215	23 39
Iron	653	35,010	53 62	1,209	20,426	16 89
Jackson	8,070	565,600	70 09	25,436	358,291	14 08
Jefferson	11,578	802,722	69 33	48,422	1,098,710	22 (9
Juneau	6,931	374,960	54 10	23,341	290,561	12 44
Kenosha	6,303	478,107	75 85	19,325	435,050	22 51
Kewaunee	6,598	441,579	66 92	22,501	303,050	13 47
La Crosse	7,768	658,560	84 78	27,241	529,914	19 45
Lafayette	11,151	714,908	64 11	57,998	1,375,027	23 71
Langlade	3,601	256,488	71 22	10,583	156,068	14 75
Lincoln	3,328	207,949	62 48	74 92	118,955	15 88
Manitowoc	13,773	970,077	70 43	43,667	869,247	19 60
Marathon	10,317	605,679	58 70	42,149	545,488	12 91
Marquette	5,017	200,244	39 91	10,023	122,508	12 22
Marquette	4,803	329,194	68 53	16,288	238,636	14 65
Milwaukee	19,252	1,151,970	59 84	12,178	238,898	19 62
Monroe	11,244	807,483	71 81	41,956	721,768	17 20
Oconto	6,721	321,605	47 85	20,960	254,867	12 15
Oneida	1,489	77,410	51 98	2,112	85,662	16 88
Outagamie	11,429	887,495	77 65	38,539	802,127	20 81
Ozaukee	5,531	445,220	80 49	19,000	438,992	22 39

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909—Continued.*

COUNTIES.	HORSES.			NEAT CATTLE.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	3,021	201,837	66 80	9,358	126,476	13 51
Pierce	9,155	649,996	70 99	31,949	479,691	15 01
Polk	7,919	499,256	63 04	35,087	521,474	14 86
Portage	9,050	600,237	66 32	22,442	401,392	17 83
Price	2,367	110,689	46 76	6,028	75,426	12 51
Racine	7,288	577,870	79 29	21,838	490,252	22 44
Richland	9,153	544,838	59 52	38,073	788,404	20 70
Rock	17,371	1,217,765	70 10	50,422	1,078,827	21 37
Rusk	2,000	103,288	51 64	4,484	64,544	14 39
St. Croix	9,912	628,537	63 41	37,636	545,474	14 49
Sauk	13,709	986,549	71 96	52,200	1,005,163	19 25
Sawyer	827	38,323	46 33	1,431	22,465	15 69
Shawano	9,525	572,991	60 15	34,600	469,027	13 55
Sheboygan	12,576	959,413	76 28	45,549	1,217,878	26 73
Taylor	3,251	163,701	50 35	10,647	144,244	13 54
Trempealeau	11,529	857,728	74 39	41,092	648,087	15 77
Vernon	12,257	814,407	66 44	50,730	845,115	16 65
Vilas	608	32,613	53 64	583	10,071	17 27
Walworth	13,177	880,720	66 83	47,543	1,120,459	23 56
Washburn	1,989	67,016	33 69	5,081	56,883	11 19
Washington	10,137	773,838	76 33	31,771	675,392	21 25
Waukesha	12,693	707,773	55 76	36,956	771,276	20 57
Waupaca	11,004	836,673	76 03	39,948	697,349	17 46
Wausara	8,056	533,962	66 28	22,407	853,019	17 09
Winnebago	11,044	868,249	78 62	34,113	765,129	22 43
Wood	7,037	346,623	49 25	25,443	373,707	14 68
Total	594,910	\$40,286,760	\$67 71	2,028,469	\$37,954,780	\$18 71

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—Continued.*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	56	\$2,330	\$41 60	2,371	\$6,168	\$2 60
Ashland	28	1,555	55 54	870	1,695	1 95
Barron	76	3,860	50 78	13,142	28,617	2 18
Bayfield	9	555	61 66	660	1,535	23 26
Brown	15	1,225	81 67	2,078	5,453	2 62
Buffalo	45	3,575	79 44	17,333	56,245	3 24
Burnett	16	590	36 87	2,146	4,472	2 08
Calumet	19	2,030	106 84	3,772	11,485	3 04
Chippewa	20	1,090	54 50	7,416	18,150	2 44
Clark	84	5,240	62 38	8,547	24,256	2 83
Columbia	72	5,580	77 50	26,055	76,557	2 93
Crawford	116	6,585	56 76	9,249	27,415	2 96
Dane	109	6,928	63 56	23,069	67,647	2 93
Dodge	25	1,490	59 60	9,900	24,398	2 46
Door	91	8,750	96 59	4,731	11,003	2 32
Douglas	18	575	31 94	440	889	2 02
Dunn	53	2,505	47 26	13,700	30,582	2 23
Eau Claire	41	2,850	69 51	5,824	16,301	2 79
Florence	6	120	20 00	247	489	1 68
Fond du Lac	40	2,850	71 25	21,741	60,546	2 78
Forest	7	465	66 42	30	67	2 23
Grant	322	20,465	63 55	29,985	97,702	3 25
Green	53	3,635	68 58	8,687	36,725	4 22
Green Lake	14	775	55 35	12,604	25,223	2 00
Iowa	42	2,940	70 60	12,904	54,277	4 20
Iron	9	510	56 67	84	255	3 04
Jackson	40	2,685	67 12	7,587	18,574	2 45
Jefferson	40	2,705	67 63	3,530	8,511	2 41
Juneau	41	1,750	42 68	9,579	25,608	2 67
Kenosha	48	3,555	74 06	8,065	23,929	2 96
Kewaunee	3	85	28 33	5,686	13,030	2 29
La Crosse	51	4,640	90 98	6,754	19,122	2 83
Lafayette	77	4,455	57 86	17,910	71,217	3 98
Langlade	19	1,485	78 16	2,012	4,631	2 40
Lincoln	14	880	62 86	2,439	5,634	2 20
Manitowoc	26	1,660	63 84	5,616	15,775	2 80
Marathon	29	1,045	36 03	13,785	27,286	1 97
Marquette	48	2,285	47 60	1,852	3,248	1 75
Marquette	47	2,880	61 27	5,954	14,427	2 42
Milwaukee	36	1,645	45 70	256	451	3 71
Monroe	77	4,307	55 93	15,197	49,285	3 24
Oconto	11	625	56 81	3,141	6,222	1 97
Oneida	15	605	40 33	244	585	2 39
Outagamie	85	8,520	100 23	6,065	19,173	3 16
Ozaukee	18	935	51 94	564	1,568	2 78

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—Continued*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	11	565	51 36	4,755	13,013	2 73
Pierce	25	1,635	65 40	22,782	61,865	2 71
Polk	20	1,110	55 50	8,727	23,215	2 66
Portage	21	685	32 62	4,074	10,091	2 47
Price	24	761	31 70	631	1,231	1 95
Racine	25	1,900	76 00	6,359	15,600	2 45
Richland	66	4,585	69 47	28,738	93,784	3 26
Rock	94	8,160	86 80	17,717	69,107	3 90
Rusk	26	995	38 42	1,172	2,902	2 47
St. Croix	52	3,235	62 21	17,946	50,702	2 82
Sauk	86	6,298	73 23	17,179	47,641	2 77
Sawyer	6	100	16 66	438	857	1 95
Shawano	28	1,520	54 28	10,269	21,165	2 06
Sheboygan	50	3,240	64 80	1,898	5,650	2 97
Taylor	16	445	27 81	1,191	2,287	1 92
Trempealeau	93	6,465	69 51	26,357	78,870	2 99
Vernon	123	9,375	76 22	28,994	92,607	3 19
Vilas	2	75	37 50	106	205	1 93
Walworth	54	3,475	64 35	15,844	45,259	2 85
Washburn	22	670	30 45	2,072	3,783	1 82
Washington	51	1,670	32 74	6,648	24,592	3 69
Waukesha	44	2,225	50 57	15,285	37,200	2 43
Waupaca	14	770	55 00	6,901	19,351	2 80
Waushara	33	2,435	73 78	3,240	6,419	1 88
Winnebago	25	1,805	72 20	9,208	27,462	2 98
Wood	25	535	21 40	3,216	6,480	2 01
Total	3,147	\$200,594	\$63 74	615,568	\$1,777,996	\$2 89

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	2,759	\$16,541	\$5 99	3,966	\$46,463	\$11 71
Ashland	512	2,204	4 30	1,643	35,717	21 74
Barron	4,110	18,788	4 57	7,837	86,271	11 00
Bayfield	297	1,612	5 42	2,277	28,679	12 59
Brown	3,604	18,050	5 01	8,399	181,341	21 59
Buffalo	13,089	76,197	5 82	5,875	71 832	12 22
Burnett	1,220	5,193	4 25	2,662	24,735	9 29
Calumet	5,528	33,486	6 05	7,823	125,116	15 99
Chippewa	5,764	25,909	4 49	8,120	100,640	12 39
Clark	6,386	33,207	5 20	10,629	132,463	12 46
Columbia	17,206	132,829	7 71	9,003	145,150	16 12
Crawford	7,691	48,273	6 27	3,012	47,338	15 71
Dane	32,055	223,134	6 96	15,058	240,597	15 98
Dodge	15,418	88,609	5 74	11,313	169,656	14 99
Door	3,378	12,348	3 65	6,247	74,558	11 93
Douglas	118	526	4 45	1,418	27,227	19 20
Dunn	9,707	49,366	5 08	8,082	33,593	10 34
Eau Claire	4,943	26,170	5 29	7,062	117,879	16 69
Florence	13	129	9 92	598	9,135	15 27
Fond du Lac	13,800	92,975	6 73	13,758	239,722	17 42
Forest	220	774	3 51	683	12,604	18 45
Grant	39,047	246,843	6 32	10,497	156,708	14 93
Green	22,670	137,193	6 05	5,942	100,306	16 88
Green Lake	8,007	48,583	6 06	4,217	58,545	13 88
Iowa	15,323	114,148	7 45	5,864	100,262	17 09
Iron	172	685	3 98	495	8,098	16 34
Jackson	6,797	37,139	5 46	6,841	82,384	12 04
Jefferson	9,400	70,473	7 49	8,100	150,288	18 55
Juneau	4,652	24,811	5 33	4,277	48,754	11 39
Kenosha	3,485	24,858	7 13	3,975	71,151	17 89
Kewaunee	5,214	16,944	3 25	7,608	77,434	10 17
La Crosse	7,178	50,757	7 07	5,684	138,476	24 36
Lafayette	24,684	175,825	7 12	5,041	75,910	15 06
Langlade	1,844	7,743	4 20	4,037	61,166	15 15
Lincoln	1,128	4,690	4 16	3,785	55,288	14 60
Manitowoc	7,955	43,303	5 44	14,712	227,508	15 46
Marathon	5,881	20,029	3 40	9,286	123,354	13 28
Marquette	1,557	5,023	3 22	3,593	48,275	13 43
Marquette	3,503	21,812	6 22	2,680	37,997	14 17
Milwaukee	1,359	8,097	5 96	16,222	588,592	36 28
Monroe	8,630	56,168	6 50	8,564	113,069	13 20
Oconto	3,271	12,399	3 74	5,228	53,282	10 19
Oneida	256	942	3 68	1,493	34,544	16 43
Outagamie	9,559	56,149	5 87	10,263	168,502	16 41
Ozaukee	3,164	17,798	5 62	5,263	97,121	18 45

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	3,742	21,944	5 86	2,321	27,685	11 92
Pierce	6,315	35,272	5 58	5,552	75,969	13 68
Polk	4,183	24,381	5 83	6,713	84,013	12 51
Portage	4,918	28,147	5 72	8,147	125,132	15 36
Price	450	1,632	3 62	2,032	26,210	9 95
Racine	4,043	28,132	6 95	4,768	98,297	20 61
Richland	15,891	76,261	4 79	5,445	65,657	12 06
Rock	23,169	181,086	7 81	10,433	203,090	19 46
Rusk	520	2,335	4 49	1,833	23,350	12 73
St. Croix	5,423	29,434	5 42	4,718	59,913	12 68
Sauk	17,665	134,717	7 62	9,986	155,930	15 61
Sawyer	204	824	4 03	627	9,196	14 66
Shawano	8,310	30,271	3 64	9,445	99,341	10 51
Sheboygan	9,698	54,232	5 59	13,364	227,389	17 01
Taylor	1,038	3,839	3 69	4,336	38 350	8 84
Trempealeau	8,057	57,672	7 15	8,899	113,872	12 79
Vernon	9,922	62,494	6 30	8,003	104,209	13 00
Vilas	84	350	4 16	372	4,660	12 52
Walworth	14,066	108,559	7 72	6,943	143,889	20 72
Washburn	744	2,511	3 37	1,459	11,443	7 84
Washington	9,437	53,084	6 15	10,834	162,480	15 00
Waukesha	6,369	37,353	5 86	9,492	135,667	14 29
Waupaca	6,676	43,950	6 58	10,361	157,983	15 25
Waushara	4,940	32,016	6 48	6,052	88,659	14 64
Winnebago	7,818	57,062	7 30	9,022	196,377	21 77
Wood	2,724	10,644	3 90	6,114	83,238	13 61
Total	18,960	\$3,231,937	\$6 22	457,008	\$7,189,724	\$15 73

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—Continued.*

COUNTIES.	WATCHES.			COUNTIES.	WATCHES.		
	Num-ber.	Value.	Aver-age value.		Num-ber.	Value.	Aver-age value.
Adams	10	\$90	\$9 00	Manitowoc	18	505	28 05
Ashland	30	400	13 33	Marathon	37	1,460	39 46
Barron	1	15	15 00	Marinette	7	440	62 85
Bayfield	7	91	13 00	Marquette	1	100	100 00
Brown	65	3,500	53 85	Milwaukee	155	7,760	50 03
Buffalo	4	120	30 00	Monroe	20	194	9 70
Burnett	1	10	10 00	Oconto	14	645	46 07
Calumet	8	190	23 75	Oneida	1	50	50 00
Chippewa	13	535	41 15	Outagamie	11	445	40 45
Clark	17	199	11 70	Ozaukee	12	635	52 91
Columbia	46	1,190	25 87	Pepin	4	40	10 00
Crawford	5	145	29 00	Pierce	10	260	26 00
Dane	24	450	18 75	Polk	5	245	49 00
Dodge	15	540	36 00	Portage	19	960	50 52
Door	1	50	50 00	Price	3	30	10 00
Douglas				Racine	10	850	85 00
Dunn	22	207	9 41	Richland	23	510	22 17
Eau Claire	48	1,708	35 60	Rock	17	815	47 94
Florence				Rusk		150	
Fond du Lac.....	52	2,845	54 71	St. Croix	15	680	45 33
Forest	1	25	25 00	Sauk	17	690	40 58
Grant	25	685	27 40	Sawyer			
Green	51	716	14 03	Shawano	16	343	21 43
Green Lake	1	10	10 00	Sheboygan			
Iowa	13	385	29 61	Taylor			
Iron				Trempealeau	7	225	32 14
Jackson	2	83	41 50	Vernon	7	193	27 57
Jefferson	13	650	50 00	Vilas			
Juneau	4	190	47 50	Walworth	24	885	36 87
Kenosha	28	1,750	62 50	Washburn	6	47	7 80
Kewaunee	4	20	5 00	Washington	3	70	23 33
La Crosse	71	4,725	66 54	Waukesha	12	465	38 75
Lafayette	12	365	30 42	Waupaca	9	285	31 66
Langlade	3	25	8 33	Waushara	7	290	41 43
Lincoln	5	105	21 00	Winnebago	62	2,615	42 18
				Wood	26	1,069	41 11
				Total	1,180	\$45,970	\$38 96

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909—Continued.*

COUNTIES.	PIANOS.			ORGANS AND MELODEONS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	54	\$5,185	\$96 01	24	\$338	\$14 68
Ashland	844	93,430	110 70	74	1,570	21 52
Barron	358	32,826	91 69	12	370	30 83
Bayfield	303	27,775	91 66	11	207	18 81
Brown	1,566	213,915	136 59	203	10,355	51 01
Buffalo	208	19,665	94 54	40	645	16 12
Burnett	62	5,120	82 58	37	250	6 75
Calumet	309	38,320	124 01	153	2,557	16 90
Chippewa	517	45,605	88 21	37	555	15 00
Clark	426	43,950	103 17	191	3,808	19 93
Columbia	946	104,030	110 00	127	2,360	18 58
Crawford	164	13,270	80 91	16	720	45 00
Dane	596	50,665	85 01	52	990	19 04
Dodge	1,022	78,849	77 15	60	1,593	26 10
Door	267	23,225	86 98	25	445	17 80
Douglas	1,094	64,530	58 98	8	130	16 25
Dunn	313	22,550	72 04	27	775	28 70
Eau Claire	574	64,585	112 52	14	700	50 00
Florence	41	3,655	89 14	4	100	25 00
Fond du Lac	1,450	165,800	114 34	52	1,500	28 84
Forest	68	6,940	102 05	11	310	28 18
Grant	1,017	99,007	97 85	187	4,090	21 33
Green	747	68,300	92 23	20	397	19 85
Green Lake	275	23,935	87 03	1	35	35 00
Iowa	585	52,830	90 30	154	2,958	19 20
Iron	125	6,500	52 00	11	135	12 27
Jackson	209	25,229	120 71	39	785	20 13
Jefferson	1,251	149,785	119 73	286	5,710	20 24
Juneau	421	44,110	104 77	76	1,410	18 55
Kenosha	152	16,330	107 43	.....	.....	.....
Kewaunee	188	22,587	120 01	69	1,379	19 98
La Crosse	1,219	121,345	99 54	14	330	23 57
Lafayette	425	38,875	91 47	8	145	18 13
Langlade	322	43,930	136 43	31	340	10 97
Lincoln	515	51,375	99 76	14	475	33 93
Manitowoc	884	90,750	102 65	182	3,020	16 59
Marathon	841	72,510	86 21	38	880	23 16
Marquette	380	34,915	91 88	13	158	12 15
Marquette	130	12,795	98 42	1	15	15 00
Milwaukee	7,006	745,215	106 37	13	930	71 54
Monroe	450	46,405	103 12	57	1,183	20 75
Oconto	220	18,575	84 43	15	560	37 33
Oneida	323	30,790	95 32	16	375	23 44
Outagamie	1,067	126,345	118 41	88	1,935	21 98
Ozaukee	306	34,935	114 16	57	890	15 61

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909.—Continued.*

COUNTIES.	PIANOS.			ORGANS AND MELODEONS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	90	7,345	81 61	14	250	17 85
Pierce	358	35,585	99 40	20	470	23 50
Polk	173	18,180	105 08	37	780	21 08
Portage	422	41,450	98 22	25	480	19 20
Price	158	14,110	89 30	18	345	19 16
Racine	501	53,480	106 74			
Richland	280	23,020	82 21	26	500	19 23
Rock	1,610	151,417	94 04	73	1,550	21 23
Rusk	160	15,770	98 56	24	355	14 79
St. Croix	521	46,675	89 58	31	630	20 32
Sauk	1,011	102,290	101 17	334	6,865	20 55
Sawyer	100	6,200	62 00	2	35	17 50
Shawano	292	32,300	110 61	94	1,635	17 39
Sheboygan	1,518	160,670	105 84	300	4,505	15 01
Taylor	120	10,105	84 21	1	15	15 00
Trempealeau	333	34,807	104 52	324	5,658	17 46
Vernon	269	26,470	98 40	60	980	16 33
Vilas	93	4,730	50 86	1	30	30 00
Walworth	1,094	98,535	90 06	21	1,245	59 30
Washburn	96	6,420	66 87	16	165	10 31
Washington	635	64,920	102 23	347	5,845	16 84
Waukesha	1,072	71,760	66 93	47	685	14 57
Waupaca	571	63,090	110 50	153	3,296	21 54
Waushara	254	26,110	102 79	111	2,130	19 18
Winnebago	1,131	106,650	94 30	3	175	58 33
Wood	618	65,466	105 92	61	1,005	16 47
Total	43,720	\$4,389,448	\$100 40	4,711	\$98,149	\$20 83

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909—Continued.*

Counties.	Bank stock.	Merchants and manufacturers' stock.	Moneys, credits and other securities.	Leaf tobacco.	Logs, timber, lumber, ties, poles and posts.	Steam and other vessels.
Adams		\$34,198	\$32,395		\$1,122	\$225
Ashland	\$262,679	1,231,861	44,971	\$4,575	382,364	19,225
Barron	168,882	789,549	34,791	1,005	81,206	15,527
Bayfield	101,095	391,246	12,870	300	969,881	20,057
Brown	814,500	2,230,520	146,800	2,975	32,895	128,475
Buffalo	86,850	297,355	78,825	300	8,310	12,430
Burnett	33,000	74,184	49,165		49,383	7,201
Calumet	135,900	520,864	133,315	450	8,705	400
Chippewa	483,550	883,219	162,418	5,602	656,870	8,012
Clark	234,865	761,380	32,620		109,045	7,675
Columbia	397,240	979,680	488,784	38,035	4,528	13,165
Crawford	65,700	247,593	72,945	32,464	8,845	8,960
Dane	1,291,645	1,811,903	1,203,848	358,003	13,430	21,685
Dodge	349,336	931,090	106,700	955	8,000	5,485
Door	65,769	299,980	4,010	425	12,129	47,890
Douglas	307,700	2,787,290		2,075	254,281	16,433
Dunn	153,646	368,239	79,477	9,146	104,143	7,041
Eau Claire	535,064	1,311,791	519,750	200	249,089	3,025
Florence	7,500	48,450			8,450	1,525
Fond du Lac	1,019,105	1,726,550	714,001	200	10,790	18,665
Forest	24,000	92,744	550		257,142	1,470
Grant	328,210	959,283	505,703	14,122	30,830	7,240
Green	641,240	702,005	782,525	1,500	8,585	835
Green Lake	233,260	330,050	77,650		6,075	22,450
Iowa	260,350	516,305	202,480		10,503	
Iron	3,000	101,260		100	58,150	880
Jackson	93,206	280,583	58,402	4,605	17,561	11,430
Jefferson	671,222	1,455,538	158,140	40,170	500	7,485
Juneau	155,750	357,582	58,748	590	13,622	725
Kenosha	184,500	4,110,334	2,271,058	1,150	15,000	3,200
Kewaunee	76,300	322,308	56,065		25,227	5,445
La Crosse	1,266,414	2,288,056	1,687,366	21,020	735	32,650
Lafayette	260,575	446,025	190,414	200	5,351	149,345
Langlade	205,710	360,240	7,780	50	408,900	13,215
Lincoln	209,000	1,272,051	5,000	525	572-377	10,250
Manitowoc	318,064	1,439,872	41,675	1,190	33,855	20,155
Marathon	433,391	1,073,028	111,627	2,424	865,559	13,485
Marinette	349,193	462,075	21,350	1,050	1,616,466	30,350
Marquette	44,010	179,280	12,560		675	2,540
Milwaukee	9,419,130	22,390,898	6,794,700	158,750	2,300	262,370
Monroe	181,974	775,965	190,771	85,098	50,525	7,895
Oconto	127,750	548,765	3,290	1,100	549,461	4,212
Oncida	102,000	208,478	700		847,712	21,815
Outagamie	1,000,680	1,301,836	43,450	240	357,974	9,490
Ozaukee	108,500	391,540	81,945	1,525	54,550	7,500

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909—Continued.*

Counties.	Bank stock.	Merchants and manufacturer's stock.	Moneys, credits and other securities.	Leaf tobacco.	Logs, timber, poles and posts.	Steam and other vessels.
Pepin	37,150	160,495	8,700	.....	2,790	5,280
Pierce	143,343	433,549	96,445	.....	53,075	7,885
Polk	167,306	335,463	48,065	.....	81,540	2,770
Portage	193,150	661,176	99,426	500	30,627	2,025
Price	63,400	160,700	3,768	.....	345,204	3,930
Racine	1,193,072	4,116,650	748,425	.....	.....	10,995
Richland	91,300	362,856	144,713	7,620	58,515	8,098
Rock	957,492	1,835,758	333,478	653,709	.....	10,540
Rusk	37,147	211,419	2,409	240	212,777	8,207
St. Croix	241,076	474,212	55,283	30	56,283	1,930
Sauk	319,827	817,296	319,410	630	14,740	2,820
Sawyer	7,000	61,389	.....	.....	147,285	17,803
Shawano	169,470	573,203	14,170	230	264,261	18,105
Sheboygan	1,162,526	2,691,720	546,325	.....	43,440	63,825
Taylor	90,125	195,886	1,200	580	471,738	8,615
Trempealeau	226,125	504,070	158,895	6,373	3,216	925
Vernon	139,589	545,967	199,476	204,886	32,618	760
Vilas	3,600	35,621	.....	.....	228,320	12,813
Walworth	509,586	831,438	608,632	2,058	.....	178,315
Washburn	33,050	111,584	.....	200	18,234	4,505
Washington	190,450	652,015	332,691	950	16,755	1,000
Waukesha	363,597	577,615	429,018	.....	13,521	15,897
Waupaca	352,660	978,045	147,272	1,333	36,505	12,420
Waushara	117,000	420,569	49,470	.....	3,101	5,240
Winnebago	1,488,460	2,868,433	537,893	.....	128,430	75,890
Wood	509,610	755,045	21,652	145	320,101	4,725
Total	\$32,018,593	\$81,465,277	\$22,278,390	\$1,671,003	\$11,369,197	\$1,494,530

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909—Continued.*

Counties.	Real and personal property and franchises not taxable under chapter 254, laws of 1899.	Bicycles.	Automobiles and other motor vehicles.	All other personal property.	Total value of all personal property.
Adams				\$135,897	\$802,263
Ashland	\$407,020		\$10,200	335,843	3,052,905
Barron	2,600		8,105	302,014	2,668,659
Bayfield	100,000	\$10	225	156,640	2,059,444
Brown	37,000		58,725	739,969	5,784,421
Buffalo	1,900		1,700	222,514	2,327,982
Burnett				57,485	5 8,296
Calumet	7,500	5	11,925	350,646	2,638,497
Chippewa	202,500	23	20,675	265,516	4,059,845
Clark	9,050	26	13,195	404,346	3,298,612
Columbia	587,484		37,100	527,373	5,368,476
Crawford	3,500		1,565	141,743	1,647,351
Dane	542,500		69,550	1,310,516	10,614,746
Dodge	124,000		43,655	465,474	4,616,312
Door		10	2,875	291,396	1,505,306
Douglss	425,000		8,315	1,338,188	5,393,322
Dunn	77,000	65	9,580	294,680	2,433,482
Fau Claire	152,350	15	43,595	488,671	4,487,718
Florence			1,450	6,547	137,190
Fond du Lac	412,300		98,800	568,370	7,522,766
Forest			3,150	30,950	495,102
Grant	575	5	9,965	567,057	5,854,161
Green	8,900	790	16,015	298,954	5,083,916
Green Lake	45,550		20,005	178,678	1,819,185
Iowa	18,630		9,100	312,776	3,956,684
Iron			250	203,605	438,359
Jackson			5,475	285,679	1,847,911
Jefferson	57,200	150	35,375	489,303	5,204,717
Juneau	13,000		5,714	190,433	1,608,318
Kenosha	256,300		55,475	473,289	8,425,036
Kewaunee			7,460	267,987	1,636,900
La Crosse	852,000		95,950	614,494	8,386,554
Lafayette	7,500		4,500	235,603	3,756,240
Langlade	150,000	50	9,065	153,875	1,840,761
Lincoln	133,000		18,850	247,118	2,913,252
Manitowoc	302,016	280	30,280	832,262	5,244,494
Marathon		50	42,530	308,593	4,246,418
Marquette	292,000		22,700	205,329	3,417,600
Marquette	5,000		2,300	119,283	1,023,504
Milwaukee	6,233,372		655,160	10,014,320	58,675,058
Monroe	41,100	20	14,625	394,157	3,541,692
Oconto	170,500	85	6,725	176,631	2,257,299
Oneida			2,000	146,178	1,499,845
Outagamie	370,135		19,315	553,321	5,726,132
Ozaukee			6,025	288,199	1,977,878

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state for 1909—Continued.*

Counties.	Real and personal property and franchises not taxable under chapter 254, laws of 1899.	Bicycles.	Automobiles and other motor vehicles.	All other personal property.	Total value of all personal property.
Pepin	17,000	.....	2,300	85,936	718,806
Pierce	18,250	.....	6,815	230,638	2,330,763
Polk	32,200	5	6,175	358,623	2,704,801
Portage	136,500	.....	9,080	323,453	2,664,511
Price	18,500	.....	1,550	190,263	1,017,689
Racine	1,003,500	8	106,725	324,753	8,770,509
Richland	135	.....	3,150	232,273	2,506,219
Rock	1,029,550	.....	94,785	637,321	8,464,450
Rusk	5,000	70	800	119,352	811,110
St. Croix.....	662,338	.....	13,815	277,685	3,147,932
Sauk	60,000	.....	39,300	594,329	4,614,495
Sawyer .....	.....	.....	200	41,897	353,574
Shawano	8,300	96	4,265	364,188	2,644,881
Sheboygan	64,700	.....	56,800	1,192,203	8,454,516
Taylor	330	550	2,572	88,423	1,223,005
Trempealeau .....	.....	.....	8,125	373,822	3,084,935
Vernon	15,000	15	2,865	310,175	3,407,201
Vilas .....	.....	.....	100	41,455	374,643
Walworth	116,650	400	56,180	460,094	5,256,439
Washburn .....	.....	.....	800	29,978	347,289
Washington	8,600	.....	15,850	546,988	3,532,190
Waukesha	69,000	.....	31,900	376,334	3,641,289
Waupaca	3,100	.....	23,745	460,255	3,838,082
Waushara	200	.....	3,895	328,769	2,003,284
Winnebago	728,280	40	116,700	581,511	8,551,191
Wood	25,200	45	26,285	295,436	2,847,011
Total	\$16,070,825	\$2,813	\$2,173,021	\$35,456,076	\$299,175,686

Abstract of Assessment Rolls, 1909.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties in the state for 1909.—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	427,200	\$8 62	\$2,921,581	\$764,710	\$3,686,291
Ashland	543,779	6 67	3,188,845	459,805	3,648,150
Barron	555,157	13 94	6,298,192	1,442,634	7,740,826
Bayfield	303,920	6 68	5,267,886	787,233	6,045,119
Brown	303,703	38 73	9,085,413	2,677,496	11,762,909
Buffalo	440,842	21 08	7,717,323	1,578,251	9,295,574
Burnett	464,679	4 82	1,966,896	283,915	2,240,811
Calumet	201,945	73 94	11,677,496	3,255,430	14,932,926
Chippewa	653,250	13 76	7,608,375	1,884,281	8,992,656
Clark	770,012	19 67	12,375,631	2,773,240	15,148,871
Columbia	492,827	40 03	16,042,625	3,689,684	19,732,309
Crawford	364,436	12 56	3,768,101	811,500	4,579,601
Dane	751,294	46 68	28,833,954	6,235,571	35,069,525
Dodge	551,122	60 65	23,210,527	5,214,757	33,425,284
Door	430,910	16 51	3,302,720	1,133,246	5,035,966
Douglas	796,149	9 77	5,982,151	1,793,803	7,775,954
Dunn	542,224	13 45	5,806,585	1,494,922	7,301,507
Eau Claire	401,542	15 82	4,986,875	1,364,492	6,351,367
Florence	307,732	5 55	1,658,022	49,700	1,707,722
Fond du Lac	448,875	59 38	21,954,851	4,699,001	26,653,852
Forest	616,392	6 74	3,992,820	162,836	4,155,656
Grant	728,590	30 65	19,373,517	2,957,478	22,330,995
Green	367,305	44 63	13,565,193	2,829,210	16,394,403
Green Lake	224,758	35 92	6,491,323	1,583,725	8,075,048
Iowa	478,007	30 30	12,397,832	2,085,961	14,483,793
Iron	464,393	5 50	2,418,813	137,880	2,556,693
Jackson	617,645	11 86	5,746,243	1,582,975	7,329,218
Jefferson	346,224	55 21	15,116,693	3,998,751	19,115,444
Juneau	500,620	12 38	5,066,435	1,129,921	6,196,356
Kenosha	169,075	60 27	7,848,801	2,341,260	10,190,061
Kewaunee	218,998	34 01	5,731,237	1,716,885	7,448,122
La Crosse	292,956	25 00	5,491,190	1,832,222	7,323,412
Lafayette	397,068	40 36	14,174,598	1,850,510	16,025,108
Ladlague	548,689	13 87	7,110,998	501,475	7,612,473
Lincoln	558,688	8 99	4,686,417	334,060	5,020,477
Manitowoc	372,372	54 63	15,012,220	5,351,975	20,364,225
Marathon	1,004,893	13 96	12,192,140	1,841,603	14,033,743
Marquette	887,836	7 62	5,529,920	1,244,040	6,773,960
Marquette	283,149	16 10	3,577,948	1,039,945	4,617,893
Milwaukee	126,705	198 51	17,448,035	7,705,305	25,153,340
Monroe	572,039	18 00	7,969,101	2,329,795	10,298,896
Oconto	614,937	10 54	5,644,646	840,405	6,485,051
Oneida	672,440	4 53	2,918,686	161,050	3,079,736
Outagamie	361,876	51 02	13,530,180	4,935,521	18,465,701
Ozaukee	145,756	77 70	8,956,205	2,368,470	11,324,675

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—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	147,623	15 30	1,746,436	513,545	2,259,981
Pierce	366,394	20 38	6,460,662	1,138,270	7,688,932
Polk	581,822	13 01	6,168,846	1,402,532	7,571,378
Portage	515,283	14 13	5,272,708	2,008,448	7,281,156
Price	781,873	6 55	4,628,943	498,841	5,127,784
Racine	206,224	66 34	10,856,612	2,826,899	13,683,511
Richland	370,917	20 31	6,218,169	1,317,326	7,535,495
Rock	447,611	51 61	18,544,928	4,557,290	23,102,218
Rusk	581,448	7 01	3,894,368	186,397	4,079,765
St. Croix	439,233	21 62	8,025,300	1,305,545	9,330,845
Sauk	532,421	27 97	11,050,556	3,845,530	14,896,086
Sawyer	751,287	5 69	4,201,976	77,345	4,279,321
Shawano	556,617	16 21	7,108,000	1,919,357	9,027,356
Sheboygan	320,583	63 28	15,553,529	4,734,065	20,287,594
Taylor	639,338	8 05	4,408,619	500,865	4,909,484
Trempealeau	471,173	20 38	7,391,297	2,212,675	9,603,972
Vernon	513,643	21 36	8,894,131	2,077,508	10,971,639
Vilas	467,929	4 76	2,126,168	105,088	2,231,256
Walworth	347,866	61 63	15,817,660	5,622,310	21,439,970
Washburn	489,320	5 23	2,408,387	152,827	2,561,214
Washington	271,373	66 70	14,280,952	3,821,618	18,102,570
Waukesha	345,254	50 58	12,474,470	4,986,985	17,461,455
Waupaca	473,557	26 42	9,516,635	2,995,203	12,511,838
Waushara	396,699	18 82	5,454,650	2,014,058	7,468,718
Winnebago	270,292	62 94	14,083,381	2,928,745	17,012,126
Wood	495,434	14 73	5,497,581	1,801,923	7,299,504
Total	33,574,923	\$23 06	\$623,339,498	\$150,967,634	\$774,307,132

*Abstract of Assessment Rolls, 1909.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—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	\$17,638	\$54,175	\$71,813	\$3,758,051	\$4,560,316
Ashland	2,491,310	2,791,030	5,282,340	8,430,490	11,983,395
Barron	614,701	1,286,032	1,900,733	9,641,559	12,510,218
Bayfield	373,723	809,859	1,183,582	7,228,701	9,288,145
Brown	5,482,503	7,672,100	13,154,603	24,917,512	30,701,933
Buffalo	363,596	837,130	1,230,726	10,526,300	12,854,282
Burnett	25,420	94,825	120,245	2,361,056	2,929,332
Calumet	438,595	1,522,745	1,961,340	16,894,266	19,532,763
Chippewa	1,106,672	2,715,364	3,822,036	12,814,692	16,874,537
Clark	570,083	1,694,540	2,264,623	17,413,494	20,712,106
Columbia	3,001,205	3,720,550	6,721,755	26,454,064	31,822,490
Crawford	344,675	884,462	1,229,137	5,808,738	7,456,092
Dane	18,126,942	14,374,320	32,501,262	67,500,737	78,185,533
Dodge	2,536,294	4,653,319	7,189,613	40,614,897	45,231,209
Door	604,387	955,055	1,559,442	6,595,408	8,100,714
Douglas	8,493,221	4,154,192	12,647,413	20,423,367	25,816,689
Dunn	521,635	949,881	1,471,516	8,773,023	11,206,505
Eau Claire.....	2,491,346	4,809,553	7,300,899	13,652,266	18,139,984
Florence	41,040	104,930	145,970	1,853,692	1,990,882
Fond du Lac.....	4,687,226	8,719,259	13,406,485	40,060,337	47,583,103
Forest	207,230	337,670	544,900	4,700,556	5,195,658
Grant	2,124,994	4,334,482	6,459,476	28,790,471	34,644,632
Green	1,308,155	2,251,901	3,560,056	19,954,459	25,038,375
Green Lake.....	929,537	1,489,780	2,419,317	10,494,365	12,813,350
Iowa	915,768	2,054,733	3,002,196	17,485,989	21,442,373
Iron	78,345	194,725	273,070	2,829,763	3,268,122
Jackson	315,286	778,592	1,093,878	8,423,101	10,271,012
Jefferson	2,446,711	5,511,570	7,958,281	27,073,725	32,278,442
Juneau	599,544	1,243,424	1,842,968	8,039,324	9,647,642
Kenosha	4,473,617	7,990,905	12,464,522	22,654,583	31,079,619
Kewaunee	572,159	931,462	1,503,621	8,951,743	10,588,643
La Crosse.....	5,858,912	9,277,723	15,136,635	22,460,047	30,846,401
Lafayette	840,879	1,540,871	2,381,750	18,407,158	21,163,398
Langlade	1,646,535	1,396,682	3,043,217	10,655,690	12,496,451
Lincoln	690,975	2,105,760	2,796,735	7,817,212	10,730,464
Manitowoc	4,223,674	5,227,115	9,450,789	29,815,014	35,059,108
Marathon	2,271,041	3,246,986	5,518,027	19,551,770	23,798,183
Marquette	1,333,993	2,332,860	3,661,853	10,435,813	13,853,422
Marquette	302,683	685,260	987,943	5,605,836	6,621,340
Milwaukee	103,395,015	88,035,325	191,430,340	216,583,180	275,258,738
Monroe	1,168,619	2,580,653	3,749,277	14,048,173	17,590,165
Oconto	581,472	1,611,053	2,192,525	8,675,576	10,934,875
Oneida	355,365	1,388,935	1,744,300	4,824,036	6,323,882
Outagamie	5,029,680	8,384,519	13,414,209	31,879,910	37,603,042
Ozaukee	1,000,230	1,836,150	2,836,380	14,161,055	16,138,933

Abstract of Assessment Rolls, 1909.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties of the state for 1909—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	154,597	375,675	530,272	2,700,253	3,509,059
Pierce	283,614	522,255	805,869	8,377,247	11,691,666
Polk	971,627	2,128,813	3,100,440	10,381,596	13,046,107
Portage	272,464	541,315	813,779	5,941,563	6,959,252
Racine	6,914,428	12,732,682	19,647,110	33,330,621	42,101,130
Richland	905,303	1,076,936	1,982,239	9,517,734	12,023,953
Rock	6,646,800	11,018,643	17,665,443	40,787,661	49,232,111
Rusk	244,970	629,879	874,849	4,954,614	5,765,724
St. Croix	662,658	1,776,211	2,438,869	12,369,714	15,517,646
Sauk	1,691,655	3,144,210	4,835,865	19,731,951	24,346,446
Sawyer	50,472	138,588	189,060	4,468,381	4,821,955
Shawano	1,016,849	1,616,113	2,632,962	11,660,328	14,305,209
Sheboygan	5,404,949	8,118,711	13,523,660	33,811,254	42,265,770
Taylor	291,003	481,485	772,488	5,681,972	6,904,577
Trempealeau	447,159	1,115,302	1,562,461	11,166,433	14,551,368
Vernon	721,307	* 1,398,707	2,111,014	13,082,63	16,489,854
Vilas .....	.....	.....	149,951	2,381,207	2,755,850
Walworth	2,569,338	4,205,360	6,774,698	28,214,668	33,471,107
Washburn	129,087	280,472	400,559	2,961,773	3,309,062
Washington	973,266	2,072,814	3,046,080	21,148,650	24,680,840
Waukesha	2,506,014	3,906,032	6,412,046	23,873,501	27,514,790
Waupaca	1,492,849	3,204,613	4,697,462	17,209,300	21,047,382
Waushara	281,206	968,444	1,249,650	8,718,363	10,721,652
Winnebago	8,293,472	12,554,380	20,847,852	37,859,978	46,411,169
Wood	2,584,967	3,921,515	6,576,482	13,875,986	16,722,997
Total	\$240,958,922	\$298,804,361	\$539,944,929	\$1,314,252,061	\$1,613,427,747

* Not separated in part.

Valuation of Property and Taxes Levied, 1908.

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, 1908.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.	Public buildings.	Pave-ments and sewers.
Adams	\$4,614,835	\$5,051,671	\$6,204 65	.....	.....
Ashland	1,640,818	11,733,600	55,182 56	.....	.....
Barron	11,702,000	12,264,900	43,030 12	\$20 00	.....
Bayfield	9,000,444	13,360,735	21,065 16	80 00	.....
Brown	29,730,439	30,163,609	48,212 08	5,810 00	\$19,626 75
Buffalo	12,463,324	14,431,300	20,336 62	.....	.....
Burnett	2,825,570	3,420,505	9,562 40	100 00	.....
Calumet	19,218,591	21,338,810	17,365 84	.....	.....
Chippewa	16,786,842	16,850,869	64,185 97	3,812 50	16,500 00
Clark	20,298,182	21,896 838	36,451 00	550 00	.....
Columbia	32,726,856	38,000,000	49,843 04	.....	444 68
Crawford	7,322,504	9,689,659	16,282 46	.....	.....
Dane	72,841,636	95,447,580	149,083 99	.....	36,892 62
Dodge	44,233,622	46,066,000	55,661 78	3,999 00	7,100 00
Door	7,707,933	8,296,500	18,066 80	.....	3,294 00
Douglas	23,212,272	23,208,410	168,404 25	300 00	13,536 98
Dunn	11,937,266	13,230,998	25,020 68	5,400 00	1,747 18
Eau Claire	17,803,364	19,723,288	101,750 10	.....	12,516 14
Florence	1,961,533	757,289	7,379 64	.....	.....
Fond du Lac	46,979,954	46,952,676	109,021 10	27,252 86	.....
Forest	724,155	4,500,000	19,376 55	.....	.....
Grant	34,883 321	34,570,307	60 381 29	498 72	4,419 02
Green	24,512,310	29,447,457	39,785 28	70 00	3,000 00
Green Lake	12,111,057	14,050,000	28,986 51	.....	.....
Iowa	20,890,718	22,060,817	42,742 71	.....	.....
Iron	3,104,370	3,927,000	8,325 00	.....	.....
Jackson	10,071,708	10,541,500	20,675 94	.....	1,442 12
Jefferson	31,844,388	42,661,635	78,381 81	600 00	2,741 12
Juneau	9,667,384	9,625,557	22,016 98	.....	535 80
Kenosha	30,181,401	17,101,160	20,345 51	.....	12,000 00
Kewaunee	9,567,390	12,259,846	12,989 79	.....	800 00
La Crosse	30,271,089	32,378,163	44,423 87	2,000 00	2,477 25
Lafayette	22,009,259	22,490,196	38,232 72	1,300 00	.....
Langlade	11,063,841	13,161,997	22,309 00	1,350 00	7,900 00
Lincoln	10,617,229	13,502,923	41,258 43	.....	1,900 00
Manitowoc	34,521,770	39,496,352	61,156 58	.....	10,209 42
Marathon	22,670,328	27,534,000	39,481 02	840 00	8,000 00
Marinette	3,445,676	13,469,973	46,982 32	348 00	3,138 22
Marquette	6,614,459	7,152,804	10,992 74	.....	600 00
Milwaukee	265,397,583	265,384,992	2,754,368 66	346 00	264,495 84
Monroe	17,424,760	19,923,600	28,866 65	.....	2,145 79
Oconto	11,377,566	13,455,750	24,477 33	.....	3,663 11
Oneida	6,271,665	1,000,000	16,297 63	700 00	2,000 00
Outagamie	36,614,508	45,940,946	64,091 28	350 00	8,166 93
Ozaukee	16,108,217	16,636,000	11,395 78	336 00	.....

Valuation of Property and Taxes Levied, 1908.

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, 1908—Continued.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.	Public buildings.	Pave-ments and sewers.
Pepin	3,432,202	5,516,223	7,193 70	900 00	.....
Pierce	11,665,226	12,991,047	30,541 79	.....	.....
Polk	10,822,236	14,533 579	17,276 41	425 00	953 00
Portage	13,001,205	18,990,179	17,061 88	2,200 00	8,500 00
Price	6,713,267	6,842,144	20,446 47	420 00	.....
Racine	39,673,936	15,000,000	14,629 74	.....	.....
Richland	11,505,276	13,111,323	36,648 70	.....	.....
Rock	48,335,098	53,000,000	61,123 94	1,380 00	13,047 61
Rusk	5,251,167	5,862,931	21,733 14	1,025 00	.....
St. Croix	15,218,423	17,479,700	39,042 86	.....	.....
Sauk	23,899,032	28,304,864	21,930 79	2,116 00	7,044 29
Sawyer	5,101,929	5,232,754	18,700 00	2,600 00	.....
Shawano	14,087,800	13,818,000	21,616 91	200 00	7,500 00
Sheboygan	41,878,035	45,000,000	59,174 49	4,800 00	29,636 85
Taylor	6,799,447	8,365,300	27,044 27	1,000 00	4,710 00
Trempealeau	13,902,385	17-243,804	30,055 12	.....	458 69
Vernon	16,562,416	18,819,521	47,716 12	.....	1,355 57
Vilas	2,806,269	6,000,000	9,650 00	.....	.....
Walworth	33,271,376	33,277,294	78,856 75	2,942 25	500 00
Washburn	3,316,881	2,561,673	6,736 49	.....	.....
Washington	24,087,956	28-214,300	25,321 21	.....	.....
Waukesha	26,850,192	39,449,996	39,271 71	200 00	14,784 69
Waupaca	20,684,429	22,749,000	51,932 82	.....	8,912 38
Waushara	10,499,848	11,098,243	14,108 21	.....	.....
Winnebago	44,847,865	53,452,000	69,749 79	1,100 00	52,189 12
Wood	17,222,285	15,183,000	66,085 24	430 51	4,234 61
Total	\$1,548,380,318	\$1,696,260,092	\$5,434,070 17	\$77,731 84	\$605,110 78

Valuation of Property and Taxes Levied, 1908.

APPENDIX D.—Statement showing items of town, city and village taxes, 1908—Continued.

Counties.	Water works.	Lighting plants.	Police departments.	Fire department.	Hydrant rentals.	Support of poor.
Adams						
Ashland			\$8,080 00	\$16,000 00	\$15,576 00	
Barron	\$9 90					\$1,040 60
Bayfield	933 00		1,220 00	700 00	5,300 00	2,550 00
Brown	4,182 00		1,488 00	10,260 00	14,500 00	2,650 00
Buffalo						610 00
Burnett		\$800 00				1,100 00
Calumet						1,020 00
Chippewa	2,367 58				14,016 00	
Clark	120 00					1,750 00
Columbia	8,535 00	5,760 00	625 00	2,400 00	1,600 00	
Crawford						
Dane	10,000 00	1,100 00	16,000 00	3,700 00		
Dodge	1,000 00	839 97	500 00	1,070 00	6,200 00	721 50
Door		13,924 78				825 00
Douglas	425 00	475 00	28,600 00	57,849 00	25,000 00	
Dunn		3,976 00		7,500 00	500 00	975 16
Fau Claire	1,090 00				17,500 00	875 00
Fond du Lac	510 73	5,570 00		249 00	19,361 00	500 00
Forest						11,809 20
Grant	2,057 50	7,541 97	7,210 00	1,600 00		
Green		500 00	2,350 00	950 00	4,635 00	4,100 00
Green Lake		1,050 00	480 00	1,000 00		
Iowa	842 89	2,000 00	540 00	1,500 00	4,500 00	2,304 63
Iron	1,500 00	2,200 00	3,800 00	3,800 00	4,300 00	
Jackson						1,200 00
Jefferson						
Juneau	1,350 00	944 49	120 00	50 00		
Kenosha			4,500 00	5,500 00	9,204 00	4,100 00
Kewaunee		3,950 00				
La Crosse	17,100 00	600 00	24,120 00	46,000 00	4,207 92	2,282 44
Lafayette	600 00	1,385 00				
Langlade			3,000 00	5,600 00	6,000 00	720 00
Lincoln		6,100 00	5,000 00	8,400 00	7,335 00	3,761 00
Manitowoc	2,100 00		6,430 00	12,500 00	12,195 00	8,754 00
Marathon		7,000 00	1,010 00	2,250 00		6,476 28
Marinette	20 47	450 00	6,879 60	14,152 65	9,193 44	9,894 18
Marquette						703 13
Milwaukee	4,213 08		589,289 00	703,500 00		
Monroe	4,663 00	4,275 00	2,718 75	700 00	2,360 00	
Oconto				2,000 00	7,600 00	2,550 28
Oneida			3,750 00	6,000 00	12,550 64	
Outagamie			3,762 33	9,220 00	10,415 00	4,851 36
Ozaukee	15,000 00			635 00		375 00

Valuation of Property and Taxes Levied, 1908.

APPENDIX D—*Statement showing items of town, city and village taxes, 1908.—Continued.*

Counties.	Water works.	Lighting plants.	Police departments.	Fire department.	Hydrant rentals.	Support of poor.
Pepin						600 00
Pierce	600 00					900 00
Polk	351 00				800 00	1,500 00
Portage			3,000 00	7,000 00	6,000 00	3,143 45
Price						4,962 00
Racine			30-382 52	34,808 00	7,215 00	1,400 00
Richland	3,690 00					172 57
Rock	2,925 00	2,569 00	6,180 00	35,750 00	15,001 98	
Rusk	1,000 00	1,000 00				350 00
St. Croix	2,000 00	1,885 00	1,305 00	200 00		600 00
Sauk	1,762 00	3,400 00				200 00
Sawyer	2,500 00					
Shawano			1,500 00	1,200 00		2,100 00
Sheboygan	3,250 00	3,250 00	11,015 38	19,422 59		972 18
Taylor	1,050 00	850 00				4,750 00
Trempealeau					850 00	3,863 00
Vernon	375 00	560 00				
Vilas	5,100 00			500 00		1,150 00
Walworth	2,163 75	2,040 00	620 00	200 00	4,065 00	
Washburn		250 00				1,000 00
Washington						50 00
Waukesha	6,420 00	8,900 00	3,525 00	4,650 00	7,500 00	2,998 00
Waupaca	3,660 10	1,560 00	1,300 00	500 00		1,746 87
Wausara		1,200 00				2,150 00
Winnebago	2,550 00	5,783 02	22,106 00	38,200 00	36,477 88	17,360 45
Wood	1,700 00		2,832 00	600 00		520 90
Total	\$120,014 00	\$103,688 53	\$805,332 58	\$1,094,846 24	\$292,018 86	\$130,994 51

Valuation of Property and Taxes Levied, 1908.

APPENDIX D.—Statement showing items of town, city and village taxes, 1908—Continued.

Counties.	Loans or interest.	School district taxes.	Highway taxes (except poll taxes).	Poll taxes.	All other purposes.
Adams		\$18,099 23	\$13,533 23	\$1,899 00	\$2,690 09
Ashland	\$45,166 62	30,481 02	19,421 31		12,020 70
Barron	1,112 50	67,530 41	28,709 72	2,302 50	19,023 87
Bayfield	22,988 76	72,799 50	29-204 06	12 00	7,358 07
Brown	4,590 00	64,941 48	62,966 37	2,579 00	115,146 53
Buffalo	4,936 00	34,917 36	22,020 35	3,418 00	5,771 59
Burnett	1,748 44	22-223 96	16,875 79	1,994 75	4,192 43
Calumet	783 00	26,638 03	32,879 27	918 50	14,048 06
Chippewa	21,676 72	82,515 24	30,940 45	1,312 50	3,428 33
Clark	1,468 76	75,627 84	44,175 90	3,010 00	11,304 86
Columbia	19,965 13	75,965 07	32,908 85	2,343 50	13,802 31
Crawford	3,163 89	27,147 75	17,875 55	2,348 25	9,766 60
Dane	91,544 47	187,862 81	66,525 76	7,069 00	37,055 29
Dodge	15,021 01	81,512 82	62,377 27	3,827 80	24,049 11
Door	30 00	25,647 24	21,193 35	2,882 00	8,821 29
Douglas	3,274 47	236,403 54	28,488 00	90 00	119,493 96
Dunn	4,808 59	38,537 68	27,850 28	2,650 50	44,371 58
Eau Claire	30,100 00	114,496 64	40,898 69	1,710 50	23,407 61
Fond du Lac	2,300 00	21,300 53	7,350 00		8,572 50
Forest	1,500 00	43,890 00	19,500 00		2,968 00
Grant	9,140 30	102,367 17	51,811 87	4,877 50	33,756 92
Green	12,954 00	77,072 03	25,685 75	1,432 00	19,462 45
Green Lake	600 00	33,673 57	18,853 87	957 00	4,795 56
Iowa	1,705 00	61,904 83	26,112 27	3,025 00	12,974 37
Iron	5,131 62	33,599 70	17,456 00	204 00	750 00
Jackson	3,802 76	34,402 72	27,499 16	1,214 50	17,933 28
Jefferson	29,764 01	78,231 16	36,965 81	2,924 50	11,529 62
Juneau	3,125 96	47,478 73	24,954 41	1,621 00	8,729 51
Kenosha		56,508 01	13,833 27		34,876 42
Kewaunee	1,063 06	25,594 82	30,848 93	1,769 20	3,002 05
La Crosse	79,715 00	25,154 65	14,354 29	609 50	84,474 11
Lafayette	910 75	61,826 51	26,056 64	1,496 50	8,315 05
Langlade	11,332 00	65,187 18	22,407 56	928 00	17,678 52
Lincoln	15,715 75	60,344 39	29,197 07		18,480 67
Manitowoc	16,920 00	116,930 15	58,153 24	2,490 75	7,159 33
Marathon	40,764 63	105,810 36	51,815 98	3,502 00	115,676 00
Marquette	5,410 97	75,952 36	41,848 72	260 00	8,584 83
Marquette	3,031 34	20,059 10	12,644 16	2,062 50	3,877 86
Milwaukee	32,329 89	130,137 58	61,019 56	2,741 50	52,075 73
Monroe	18,988 50	63,346 06	32,445 32	2,881 50	25,589 49
Oconto	31,063 22	35,074 73	28,280 36	2,081 00	15,044 44
Oneida	13,540 70	60,062 13	29,413 00		19,176 69
Outagamie	143,009 79	85,356 04	38-453 60	2,373 25	40,592 93
Ozaukee	6,757 50	29-367 93	27,796 62	1,351 50	18,221 54

Valuation of Property and Taxes Levied, 1908.

APPENDIX D.—Statement showing items of town, city and village taxes, 1908—Continued.

Counties.	Loans or interest.	School district taxes.	Highway taxes (except poll taxes).	Poll taxes.	All other purposes.
Pepin	1,820 00	16,489 17	11,372 42	1,376 50	3,122 30
Pierce	6,238 15	56,926 41	28,355 18	3,181 30	13,548 48
Polk	4,232 00	50-249 64	31,160 76	2,944 89	10,654 81
Portage	6,324 25	57,312 63	22,133 87	2,959 68	10,942 02
Price	5,120 00	53,588 09	37,571 85	735 00	14,694 00
Racine	64,986 24	129,311 63	32,692 61	1,109 40	103,576 19
Richland .....	.....	43,145 52	25,685 36	2,642 00	13,287 82
Rock	31,659 95	149,254 73	41,081 97	2,600 25	124,494 40
Rusk	523 00	50,536 00	34,091 53	236 50	7,362 83
St. Croix	2,638 27	67,718 37	33,537 60	2,908 50	16,940 76
Sauk	14,706 67	87,440 14	42,495 76	3,720 41	38,205 80
Sawyer	2,371 52	53,801 56	22,615 70	.....	19,318 85
Shawano .....	.....	46,357 64	43,392 62	3,889 00	11,201 25
Sheboygan	4,922 37	85,017 72	57,077 78	3,268 00	76,897 28
Taylor	2,536 60	54,500 42	24,225 97	1,245 00	17,367 24
Trempealeau	5,661 88	41,112 41	29,376 99	4,067 00	20,354 45
Vernon	5,352 00	60,272 30	29,795 70	5,285 01	21,870 48
Vilas	6,400 00	28,880 00	11,600 00	.....	31,677 48
Walworth	4,886 50	127,742 32	44,713 30	2,242 50	11,058 33
Washburn	1,573 27	34,619 25	12,904 13	261 50	6,589 10
Washington	4,300 00	32,299 24	41,986 73	2,456 00	9,350 05
Waukesha	12,155 00	86,524 69	53,643 09	1,725 03	9,116 15
Waupaca	2,268 75	61,852 50	44,002 53	3,122 09	14,529 67
Waushara	94 00	38,016 35	20,854 46	2,858 00	7,631 15
Winnebago	64,472 90	134,249 76	84,670 44	2,495 00	25,322 78
Wood	21,901 06	82,160 41	24,551 15	943 00	12,696 52
Total	\$1,058,052 58	\$4,732,325 96	\$2,303,680 09	\$142,108 76	\$1,751,372 45

Valuation of Property and Taxes Levied, 1908.

APPENDIX D.—Statement showing items of town city and village taxes, 1908—Continued.

Counties.	Overrun of tax roll.	Total town, city and village taxes.	Counties.	Overrun of tax roll.	Total town, city and village taxes.
Adams	\$42 65	\$42,468 85	Manitowoc	216 76	315,215 23
Ashland	910 78	198,056 43	Marathon	723 07	383,349 39
Barron	767 85	163,546 87	Marinette	471 36	223,585 92
Bayfield	219 22	164,529 77	Marquette	130 15	54,100 98
Brown	219 56	357,171 77	Milwaukee	506 12	4,595,022 96
Buffalo	329 01	92,339 53	Monroe	380 76	189,357 82
Burnett	84 32	58,182 09	Oconto	860 60	152,695 17
Calumet	257 89	93,910 59	Oneida	521 65	164,012 44
Chippewa	991 44	241,746 73	Outagamie	549 41	411,191 92
Clark	449 60	174,907 96	Ozaukee	48 80	111,285 67
Columbia	42 97	214,235 55	Pepin	53 62	42,927 71
Crawford	890 43	77,483 98	Pierce	196 50	140,487 81
Dane	532 74	633,776 68	Polk	449 39	120,996 90
Dodge	699 77	264,209 33	Portage	92 11	146,672 89
Door	38 38	94,727 84	Price	370 71	137,908 12
Douglas	462 51	682,802 71	Racine	204 97	420,316 30
Dunn	124 66	163,462 31	Richland	111 37	130,383 34
Eau Claire	233 46	344,578 14	Rock	446 81	487,515 64
Florence	24 17	47,426 84	Rusk	2,223 93	120,081 93
Fond du Lac	19 68	382,952 80	St. Croix	176 45	168,952 81
Forest	104 08	88,938 63	Sauk	206 28	223,228 14
Grant	1,051 29	294,781 55	Sawyer	450 84	122,356 47
Green	563 21	183,874 72	Shawano	931 88	139,889 30
Green Lake	65 03	97,766 20	Sheboygan	555 88	359,258 52
Iowa	1,055 31	152,902 38	Taylor	1,314 71	140,594 21
Iron	79 31	81,145 63	Trempealeau	184 94	136,487 48
Jackson	552 29	108,722 72	Vernon	498 10	173,080 28
Jefferson	273 37	241,411 40	Vilas	232 92	95,190 40
Juneau	165 73	111,092 61	Walworth	90 18	282,120 88
Kenosha	6 57	160,873 78	Washburn	292 42	64,226 16
Kewaunee	393 48	86,901 69	Washington	1,000 46	116,763 69
La Crosse	59 46	341,088 13	Waukesha	550 86	251,964 22
Lafayette	774 31	141,607 48	Waupaca	392 89	195,780 60
Langlade	580 90	168,034 16	Waushara	148 89	87,061 06
Lincoln	225 34	193,956 65	Winnebago	77 53	558,795 67
			Wood	824 10	219,479 50
			Total	\$29,787 24	\$18,681,134 59

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing assessed valuation of all property by local assessors and as fixed by the county boards of supervisors, also 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, A. D. 1909.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.	Public buildings.	Pave-ments and sewers.
Adams	\$4,550,773	\$5,071,421	\$5,779 41		
Ashland	11,993,406	11,557,900	60,652 88	\$2,000 00	\$544 92
Barron	12,384,683	14,572,259	38,108 34		
Bayfield	9,251,958	13,321,300	28,732 03	150 00	
Brown	30,698,052	30,698,052	45,585 75	9,973 96	16,885 69
Buffalo	12,871,869	15,124,077	21,565 07		
Burnett	2,897,552	3,788,418	9,660 64		
Calumet	19,531,088	21,893,209	18,045 53		
Chippewa	16,935,606	17,650,216	31,341 57	239 00	53 00
Clark	20,716,903	22,385,936	35,290 79	1,075 00	515 00
Columbia	31,835,858	40,000,000	66,185 39		10,544 65
Crawford	7,547,106	9,663,983	16,840 55	400 00	112 36
Dane	77,148,628	103,319,446	138,562 95	7,730 30	3,500 00
Dodge	4,517,895	50,776,000	49,869 34	300 00	5,500 00
Door	8,081,182	9,067,300	23,514 18		
Douglas	25,850,559	25,806,689	176,685 60		12,705 91
Dunn	12,192,490	16,925,829	27,873 23	25 00	6,050 00
Eau Claire	18,184,887	20,465,981	79,138 05	5,500 00	14,198 58
Florence	1,994,430	772,371	4,900 00	100 00	
Fond du Lac	47,683,133	63,429,908	152,009 94	1,200 00	300 00
Forest	5,172,264	6,000,000	22,737 49		
Grant	34,638,124	38,835,964	70,747 86	3,850 00	7,697 39
Green	25,016,116	31,074,400	44,902 80	25 00	1,250 00
Green Lake	12,242,201	14,791,000	16,806 92		
Iowa	21,407,735	27,942,866	46,168 36		
Iron	3,244,773	5,000,000	9,400 00	3,000 00	
Jackson	10,271,590	12,197,000	22,887 36		
Jefferson	32,278,442	32,278,442	62,165 85	1,900 00	2,367 11
Juneau	9,899,331	9,779,123	22,890 87	725 00	
Kenosha	31,081,054	31,081,054	33,863 56		18,900 00
Kewaunee	10,575,538	15,618,942	15,108 50		
La Crosse	30,846,601	34,701,182	47,247 75	3,000 00	3,200 00
Lafayette	22,202,000	22,874,975	49,981 67	250 00	361 62
Langlade	12,487,522	14,697,463	13,192 00		3,000 00
Lincoln	10,686,390	13,506,493	41,849 41		1,600 00
Manitowoc	34,610,523	41,146,790	48,964 92		11,962 26
Marathon	23,707,325	36,325,000	43,814 29	3,677 50	10,600 00
Marquette	15,852,033	13,838,428	122,635 39	692 00	14,796 05
Marquette	6,639,413	7,707,412	14,426 39	200 00	18 90
Milwaukee	275,269,503	275,255,905	2,833,805 23		268,361 92
Monroe	17,544,282	20,890,800	36,370 19	1,900 00	4,342 14
Oconto	10,964,793	15,430,004	17,172 37		
Oneida	5,998,780	10,000,000	14,860 79	2,575 00	2,000 00
Outagamie	37,808,530	48,519,177	27,900 27	337 50	8,328 10
Ozaukee	16,511,674	16,400,000	15,626 34	936 50	

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing items of town, city and village taxes—Continued.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.	Public buildings.	Pave-ments and sewers.
Pepin	3,581,868	5,998,218	8,801 18	15 00	.....
Pierce	11,716,931	13,055,121	29,559 53	.....	1,700 11
Polk	11,081,241	15,175,220	18,822 52	520 00	.....
Portage	13,076,446	18,197,119	19,349 61	.....	1,000 00
Price	6,963,410	8,497,328	31,142 46	150 00	.....
Racine	42,074,385	15,000,000	99,715 47	.....	15,267 94
Richland	10,401,497	14,735,085	37,676 48	.....	.....
Rock	49,237,464	54,250,000	58,627 02	1,430 00	12,646 95
Rusk	5,744,503	6,205,593	17,494 41	1,530 25	.....
St. Croix	15,470,604	18,095,300	39,139 33	.....	.....
Sauk	24,348,088	24,348,088	35,756 90	3,891 69	9,376 21
Sawyer	4,816,944	5,155,596	18,168 79	1,500 00	.....
Shawano	14,250,956	14,354,000	20,631 82	76 68	3,000 00
Sheboygan	41,227,847	45,000,000	61,507 20	500 00	41,605 24
Taylor	6,888,911	11,027,828	24,224 31	650 00	650 00
Trempealeau	14,231,630	17,673,844	29,283 95	.....	.....
Vernon	16,619,432	18,439,852	48,196 40	.....	.....
Vilas	2,742,350	6,000,000	11,140 00	2,000 00	.....
Walworth	33,470,763	33,470,763	73,887 48	5,161 82	1,000 00
Washburn	3,305,253	2,605,136	7,125 30	.....	.....
Washington	24,691,629	29,634,485	26,684 97	.....	3,621 16
Waukesha	27,641,587	43,702,000	43,144 07	200 00	15,330 00
Waupaca	21,041,673	27,524,000	52,150 38	500 00	10,875 15
Waushara	10,840,639	11,189,075	14,518 53	100 00	.....
Winnebago	44,296,495	53,452,000	100,296 97	.....	31,564 38
Wood	16,729,424	17,434,500	69,480 44	260 00	4,107 75
Total	\$1,568,216,515	\$1,827,318,866	\$5,720,412 84	\$70,277 20	\$576,740 49

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing items of town, city and village taxes—Continued.

Counties.	Water works.	Lighting plants.	Police department.	Fire department.	Hydrant rentals.	Support of poor.
Adams						
Ashland			\$8,545 00	\$16,100 00	\$15,576 00	
Barron						\$1,743 77
Bayfield			1,000 00	1,300 00	6,500 00	1,900 00
Brown	\$501 93		1,398 13	13,325 00	19,540 00	4,153 00
Buffalo						500 00
Burnett		\$400 00				1,275 00
Calumet						320 00
Chippewa	16,847 00		4,220 00	6,500 00	14,170 00	
Clark	576 25	788 40			492 50	1,900 00
Columbia	2,980 00	5,790 00	620 00	2,400 00	1,760 00	800 00
Crawford						
Dane	10,975 00	550 00	18,760 00	32,520 00		
Dodge	2,394 58	7,046 00		1,000 00	6,700 00	1,026 78
Door				2,400 00		2,700 00
Douglas	425 00		24,500 00	64,000 00	26,800 00	
Dunn		4,276 00		8,000 00		1,355 00
Eau Claire						675 00
Florence	800 00				2,500 00	
Fond du Lac	810 77	5,670 00		500 00	18,416 00	9,528 60
Forest			1,300 00			1,600 00
Grant	3,261 09	4,150 00	6,400 00	1,123 55	7,133 00	3,450 00
Green			2,400 00	1,000 00	6,930 00	
Green Lake		1,150 00	50 00		4,500 00	2,652 00
Iowa		2,100 00	600 00			
Iron		750 00	1,000 00	500 00	4,000 00	1,000 00
Jackson	1,000 00					1,305 00
Jefferson		1,500 00		500 00		
Juneau		477 78				
Kenosha			10,000 00	10,000 00	9,204 00	5,500 00
Kewaunee		6,476 15			607 61	1,925 46
La Crosse	17,100 00		24,480 00	45,000 00		
Lafayette	378 00				1,452 50	931 55
Langlade			2,500 00	5,600 00	6,170 00	3,961 00
Lincoln			5,000 00	7,600 00	7,335 00	
Manitowoc	2,075 00		6,430 00	12,500 00	12,675 00	9,141 00
Marathon		6,668 75	8,651 60	11,055 00	162 00	6,194 52
Marinette	1,000 00	900 00	7,141 03	13,236 98	9,215 75	11,169 12
Marquette						510 00
Milwaukee	5,945 11		521,070 00	732,560 00		
Monroe		4,248 75	1,079 38			
Oconto			1,000 00	100 00	7,500 00	3,448 22
Oneida		18 00	3,128 50	6,530 21	5,200 00	
Outagamie	6,617 96		5,760 00	12,245 00	1,900 00	4,572 17
Ozaukee	4,000 00					675 00

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing items of town, city and village taxes—Continued.

Counties.	Water works.	Lighting plants.	Police department.	Fire department.	Hydrant rentals.	Support of poor.
Pepin						600 00
Pierce	2,100 00					650 00
Polk						1,600 00
Portage		6,000 00	3,400 00	7,500 00	6,000 00	2,763 50
Price	1,500 00				1,848 00	4,425 00
Racine	750 00		21,252 45	36,709 96	14,350 00	1,250 00
Richland						100 00
Rock	7,210 00	2,175 00	10,000 00	25,500 00	17,840 00	.....
Rusk	1,500 00	1,810 00	1,898 68		400 00	500 00
St. Croix.....	2,000 00		1,305 00	200 00		650 00
Sauk	1,500 00	2,400 00	1,300 00			2,150 00
Sawyer	2,500 00					250 00
Shawano			1,500 00	1,000 00		1,643 50
Sheboygan	5,050 00	3,250 00	11,015 21	20,591 0	15,065 0	1,270 00
Taylor	1,010 00	850 00		500 00		1,050 00
Trempealeau					850 00	3,701 25
Vernon .....						.....
Vilas	5,000 00	1,200 00		500 00		1,400 00
Walworth		1,280 00				.....
Washburn					400 00	1,433 12
Washington .....						.....
Waukesha	4,340 00	10,650 00	3,825 00	3,025 00	7,100 00	1,443 33
Waupaca	4,124 93	2,085 00	1,300 00		1,000 00	1,500 00
Waushara		1,200 00				2,100 0
Winnebago	1,000 00		24,269 96	36,800 56	25,575 00	18,988 89
Wood	1,700 00		2,915 00	800 00		1,048 00
Total	\$118,972 62	\$85,919 83	\$750,774 99	1,141,290 96	\$286,917 96	\$136,437 78

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing items of town, city and village taxes—Continued.

Counties.	Loans or interest.	School district taxes.	Highway taxes.	Poll taxes.	All other purposes.
Adams	\$280 00	\$16,266 83	\$14,780 90	\$2,151 32	\$3,916 58
Ashland	44,869 52	85,388 11	15,009 18	4,940 19	21,337 19
Barron	3,740 00	65,409 32	27,877 29	3,058 76	16,833 14
Bayfield	16,554 90	67,112 89	26,860 85	.....	7,324 66
Brown	1,646 61	83,200 39	35,685 03	4,485 53	124,657 86
Buffalo	3,752 04	30,369 21	21,488 37	3,545 33	4,439 57
Burnett	1,719 90	24,069 71	17,627 13	2,088 93	4,745 48
Calumet	1,916 30	26,966 83	35,401 23	632 74	13,944 27
Chippewa	21,024 16	55,250 01	29,215 95	1,431 64	60,238 59
Clark	1,490 00	72,500 41	41,683 89	6,327 31	11,128 14
Columbia	19,961 39	64,850 29	30,981 73	2,434 52	21,363 94
Crawford	2,460 00	26,782 41	18,265 80	2,563 96	9,120 11
Dane	101,802 50	196,720 47	71,036 03	7,052 50	35,447 66
Dodge	16,304 78	84,027 71	60,260 01	3,353 90	11,905 61
Door .....	.....	26,594 00	22,673 95	2,726 68	21,149 92
Douglas	540 00	207,401 50	25,200 00	.....	20,357 02
Dunn	2,778 38	41,810 90	29,158 46	3,060 75	42,458 73
Eau Claire.....	32,149 38	109,467 33	40,758 29	3,151 12	11,446 27
Florence	1,200 00	23,234 75	5,700 00	.....	.....
Fond du Lac.....	17,492 33	78,051 46	45,722 43	3,253 15	20,469 78
Forest	3,340 00	33,450 00	10,200 00	.....	14,258 00
Grant	11,385 63	102,332 90	53,875 00	4,479 90	20,275 68
Green	6,000 00	79,313 31	30,505 16	1,855 68	16,618 35
Green Lake.....	2,595 00	35,155 78	19,010 45	834 88	9,186 87
Iowa	2,213 04	66,279 96	29,315 64	3,092 00	7,506 66
Iron	6,436 78	33,723 98	14,038 85	.....	3,650 00
Jackson	2,300 00	32,951 06	28,128 08	1,842 83	17,687 37
Jefferson	35,052 15	84,102 85	35,618 18	3,060 00	21,290 09
Juneau	2,316 00	51,174 34	25,519 54	2,317 22	4,703 72
Kenosha	638 50	71,639 37	14,032 90	188 50	46,015 68
Kewaunee	610 40	28,177 70	28,018 68	2,158 67	5,410 40
La Crosse.....	98,405 00	25,085 69	12,215 77	731 22	81,071 00
Lafayette.....	2,288 00	59,691 78	26,677 59	1,962 22	10,905 08
Langlade	12,086 79	60,152 02	20,942 29	1,201 09	21,006 00
Lincoln	15,696 50	81,809 94	29,512 84	129 00	15,882 50
Manitowoc	10,258 67	113,265 46	56,078 22	3,492 19	37,156 61
Marathon	13,484 58	105,133 53	55,630 69	5,689 25	47,380 46
Marquette	4,506 19	82,985 55	26,997 99	318 00	5,975 92
Marquette	46 80	19,000 05	12,614 21	2,009 20	5,117 07
Milwaukee	34,496 46	127,818 45	59,552 58	3,092 74	34,050 74
Monroe	9,644 00	66,617 45	38,167 95	3,144 51	13,833 51
Oconto	3,536 40	32,626 89	30,204 04	1,714 50	42,967 53
Oneida	13,943 80	53,527 17	28,224 56	.....	19,209 74
Outagamie	135,650 92	102,111 53	43,673 19	3,833 22	47,033 69
Ozaukee	7,070 00	28,354 68	31,449 57	1,322 50	17,402 63

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing items of town, city and village taxes—Continued

Counties.	Loans or interest.	School district taxes.	Highway taxes.	Poll taxes.	All other purposes.
Pepin	240 00	14,150 31	11,245 95	1,572 80	1,281 49
Pierce	4,515 10	56,717 60	31,000 16	3,219 54	13,819 63
Polk	1,684 30	52,885 00	36,816 90	3,068 03	10,984 29
Portage	5,717 50	55,822 27	27,65 8	3,413 25	10,506 00
Price	3,950 00	50,215 38	38,765 07	706 50	9,500 56
Racine	70,837 50	33,135 68	28,632 72	1,305 87	105,438 03
Richland .....	.....	48,252 19	26,160 45	3,142 50	18,271 06
Rock	24,449 48	148,971 44	39,340 13	1,807 70	125,034 04
Rusk	6,399 50	55,827 70	27,424 66	318 00	6,054 00
St. Croix.....	2,575 32	67,379 90	36,066 53	2,678 49	16,816 23
Sauk	16,020 39	93,192 76	38,545 57	4,864 00	27,035 04
Sawyer .....	.....	45,101 68	33,593 34	.....	3,298 10
Shawano	4,236 25	45,401 09	41,207 30	4,533 76	15,372 39
Sheboygan	38,983 88	93,465 41	52,131 42	3,691 28	44,923 80
Taylor	2,500 00	54,419 20	23,441 47	9,368 94	21,405 40
Trempealeau	7,648 96	36,122 85	30,930 77	4,066 70	19,414 84
Vernon	6,109 53	59,830 34	34,802 75	4,601 51	16,472 05
Vilas	6,200 00	26,192 00	11,480 79	.....	7,260 18
Walworth	4,357 50	127,021 73	43,830 02	1,741 00	7,174 37
Washburn	1,950 03	31,815 01	12,633 27	177 00	3,136 82
Washington	4,162 50	32,508 05	41,304 35	3,959 26	5,729 27
Waukesha	10,165 00	86,463 69	53,365 42	2,076 90	10,425 88
Waupaca	2,902 50	62,552 18	44,938 07	3,191 28	14,752 60
Wausara	487 50	38,784 77	21,630 80	2,634 30	7,391 62
Winnebago	61,317 44	164,931 52	40,603 43	2,230 50	56,824 84
Wood	25,684 98	80,466 80	25,516 77	2,583 00	8,052 64
Total	\$1,038,778 96	\$4,603,612 52	\$2,228,733 88	\$175,741 11	\$1,614,283 19

Valuation of Property and Taxes Levied, 1909.

APPENDIX D.—Statement showing items of town, city and village taxes—Continued.

Counties.	Overrun of tax roll.	Total.	Counties.	Overrun of tax roll.	Total.
Adams	\$55 15	\$43,230 19	Manitowoc	602 84	324,602 17
Ashland	566 64	275,529 63	Marathon	575 83	318,718 00
Barron	632 13	157,402 75	Marinette	213 62	301,803 64
Bayfield	570 90	158,006 23	Marquette	528 90	54,471 52
Brown	121 32	361,160 20	Milwaukee	726 18	4,621,479 41
Buffalo	368 21	56,027 80	Monroe	372 95	179,720 83
Burnett	258 91	61,875 75	Oconto	716 94	141,036 89
Calumet	232 25	97,459 15	Oneida	415 30	149,633 07
Chippewa	618 82	241,149 74	Outagamie	356 24	400,839 79
Clark	478 78	174,246 47	Ozaukee	91 13	106,928 40
Columbia	91 35	230,763 26	Pepin	28 10	37,934 83
Crawford	645 32	77,190 51	Pierce	178 52	143,460 19
Dane	494 07	625,111 48	Polk	442 61	126,823 65
Dodge	709 95	250,297 93	Portage	474 28	149,617 49
Door	57 45	101,816 18	Price	521 65	142,724 62
Douglas	846 39	559,261 42	Racine	356 28	429,001 90
Dunn	90 19	166,936 64	Richland	65 99	133,668 67
Eau Claire	212 02	296,696 04	Rock	790 12	475,911 88
Florence	3 94	38,438 69	Rusk	1,221 18	122,378 38
Fond du Lac	110 40	353,534 86	St. Croix	143 92	163,944 72
Forest	151 12	87,036 61	Sauk	219 15	236,251 71
Grant	990 71	301,152 61	Sawyer	373 60	104,785 51
Green	509 60	191,309 90	Shawano	770 00	139,372 79
Green Lake	123 78	92,125 68	Sheboygan	307 62	393,326 33
Iowa	379 76	157,654 92	Taylor	265 17	140,334 49
Iron	120 49	78,620 10	Trempealeau	120 43	132,139 75
Jackson	307 44	107,407 14	Vernon	450 18	170,462 76
Jefferson	453 05	248,008 78	Vilas	501 91	73,024 88
Juneau	465 11	110,579 58	Walworth	76 93	265,560 85
Kenosha	70 01	215,102 52	Washburn	748 05	59,474 60
Kewaunee	283 28	88,776 85	Washington	292 12	118,561 63
La Crosse	83 59	357,620 02	Waukesha	278-11	257,432 40
Lafayette	586 59	148,466 60	Waupaca	501 10	202,373 19
Langlade	1,413 11	151,224 30	Waushara	129 83	88,977 38
Lincoln	348 45	186,763 64	Winnebago	440 63	564,844 17
			Wood	983 39	223,598 77
			Total	\$28,811 21	\$18,577,705 54

Taxes Levied, 1908.

APPENDIX E.—Statement showing items of all county taxes, exclusive of town, city and village taxes levied in 1908—Continued.

County.	For county purposes.	County school taxes.	Salary of superintendent of schools.	Total taxes.
Adams	\$15,752 43	\$7,236 72	.....	\$22,989 15
Ashland	77,188 37	17,445 15	\$1,320 53	95,954 05
Barron	35,290 05	25,200 12	1,100 00	61,590 17
Bayfield	64,913 24	11,600 29	1,200 00	77,713 53
Brown	101,441 16	42,379 59	1,206 68	145,027 43
Buffalo	20,815 00	16,150 00	.....	36,965 00
Burnett	11,000 00	9,700 00	.....	20,700 00
Calumet	19,338 85	13,863 50	.....	33,202 35
Chippewa	38,999 11	27,585 54	1,500 00	68,084 65
Clark	34,772 46	25,920 05	.....	60,692 51
Columbia	61,800 00	23,046 97	1,800 00	86,646 97
Crawford	30,439 60	13,583 75	1,200 00	45,223 35
Dane	95,018 58	54,021 00	2,700 00	151,739 58
Dodge	85,818 80	35,594 23	1,400 00	122,813 03
Door	20,440 74	15,486 88	900 00	36,827 62
Douglas	148,558 00	26,112 69	1,450 00	176,120 69
Dunn	34,273 09	21,895 86	1,200 00	57,368 95
Eau Claire	62,922 24	28,483 66	900 00	92,305 90
Florence	19,537 94	.....	240 00	19,777 94
Fond du Lac	94,200 00	37,483 70	1,200 00	132,883 70
Forest	25,461 64	4,338 36	800 00	30,600 00
Grant	58,465 75	29,669 16	1,200 00	89,334 91
Green	49,356 48	15,787 58	1,200 00	66,343 76
Green Lake	10,195 00	13,260 43	1,850 00	24,805 43
Iowa	31,800 00	17,495 00	900 00	50,195 00
Iron	32,778 13	11,701 00	700 00	45,179 13
Jackson	38,750 00	15,336 00	.....	54,086 00
Jefferson	58,700 00	26,523 12	1,400 00	86,623 12
Juneau	24,545 09	16,539 40	481 22	41,565 71
Kenosha	37,964 55	20,849 00	1,400 00	60,213 55
Kewaunee	18,750 00	14,294 57	.....	33,044 57
La Crosse	99,807 72	34,115 25	1,400 00	135,322 97
Lafayette	26,167 64	16,089 98	1,400 00	43,657 62
Langlade	62,704 98	13,576 85	1,500 00	77,781 83
Lincoln	64,187 75	18,095 00	1,900 00	84,182 75
Manitowoc	79,572 50	36,837 07	1,500 00	117,909 57
Marathon	92,140 26	46,992 02	2,400 00	141,532 28
Marquette	111,070 15	29,845 69	.....	140,915 84
Marquette	15,630 00	8,731 14	900 00	25,261 14
Milwaukee	964,914 68	292,224 52	2,000 00	1,259,139 20
Monroe	43,000 00	22,666 34	.....	65,666 34
Oconto	27,449 72	22,095 88	1,000 00	50,545 10
Oneida	52,594 64	.....	1,050 00	53,644 64
Outagamie	52,832 17	38,810 00	1,703 25	93,345 42
Ozaukee	22,000 00	14,400 05	900 00	37,300 05

Taxes Levied, 1908.

APPENDIX E.—Statement showing items of all county taxes, exclusive of town, city and village taxes levied in 1908—Continued.

County.	For county purposes.	County school taxes.	Salary of superintendent of schools.	Total taxes.
Pepin	12,900 00	6,461 23	.....	19,561 23
Pierce	36,930 00	17,965 65	1,680 89	56,576 54
Polk	31,850 00	18,497 62	.....	50,347 62
Portage	23,737 73	28,284 17	1,200 00	53,221 90
Price	44,404 43	10,529 26	900 00	55,834 19
Racine	73,531 28	38,330 00	1,95 10	113,256 38
Richland	22,286 21	15,435 00	.....	37,721 21
Rock	56,200 00	38,944 26	2,000 00	97,144 26
Rusk	36,380 47	8,601 04	1,200 00	46,181 51
St. Croix.....	29,844 46	22,214 00	2,001 49	54,060 55
Sauk	59,487 68	23,815 12	2,350 00	85,652 80
Sawyer	37,208 18	4,017 34	500 00	41,725 52
Shawano	36,756 27	26,575 90	1,260 00	64,592 17
Sheboygan	40,016 33	43,087 79	1,940 00	85,044 12
Taylor	44,456 98	11,393 91	900 00	56,750 89
Trempealeau	34,199 95	19,644 16	900 00	54,744 11
Vernon	44,366 61	23,326 70	1,200 00	68,893 31
Vilas	25,000 00	6,200 00	600 00	31,800 00
Walworth	56,665 00	18,850 77	1,558 52	77,074 29
Washburn	22,963 00	7,820 00	.....	30,783 00
Washington	27,883 21	19,446 95	1,200 00	48,530 16
Waukesha	69,284 44	24,826 30	2,160 00	96,274 74
Waupaca	52,825 95	25,860 46	1,450 00	80,136 41
Waushara	20,033 57	13,856 60	.....	33,890 17
Winnebago	124,809 06	47,987 36	1,350 00	174,146 42
Wood	48,746 08	25,963 82	1,800 00	76,509 90
Total	\$4,286,069 90	\$1,780,998 92	\$75,947 68	\$6,143,016 50

Taxes Levied, 1909.

APPENDIX E.—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, 1909, compiled from statements of the various county clerks.

County.	For county purposes.	County school tax.	Salary of superintendent of schools.	Total county tax (exclusive of town, city and village taxes.
Adams	\$13,254 35	\$7,137 54	.....	\$20,391 89
Ashland	65,436 88	18,226 19	\$1,471 66	85,134 73
Barron	27,991 02	25,300 03	1,100 00	54,391 05
Bayfield	69,820 32	12,201 63	1,350 00	83,371 95
Brown	133,914 00	41,700 87	1,212 19	176,827 06
Buffalo	16,200 00	16,150 00	.....	32,350 00
Burnett	13,317 68	9,850 00	.....	23,167 68
Calumet	14,589 32	13,560 42	.....	28,149 74
Chippewa	31,653 31	27,262 00	1,500 00	60,415 31
Clark	38,258 86	26,203 59	.....	64,462 45
Columbia	45,000 00	22,766 83	1,938 50	69,705 33
Crawford	27,210 82	13,162 11	1,200 00	41,572 93
Dane	125,742 95	52,901 00	2,700 00	181,343 95
Dodge	105,312 52	34,954 79	1,400 00	141,667 31
Door	21,489 96	16,079 96	1,657 84	39,227 76
Douglas	250,226 42	25,534 44	1,350 00	277,110 86
Dunn	32,802 68	22,129 55	1,200 00	56,132 23
Eau Claire	68,040 92	28,167 78	900 00	92,108 70
Florence	23,577 67	.....	240 00	23,817 67
Fond du Lac	84,700 00	37,087 41	1,359 86	123,147 27
Forest	44,946 16	4,253 84	800 00	50,000 00
Grant	87,772 02	28,720 83	1,200 00	117,692 85
Green	56,795 70	15,135 39	1,300 00	73,231 09
Green Lake	21,570 00	12,709 20	1,350 00	35,629 20
Iowa	18,575 00	17,172 41	900 00	36,647 41
Iron	32,008 15	5,938 01	700 00	38,646 16
Jackson	39,697 00	15,212 00	.....	54,909 00
Jefferson	59,292 00	25,937 30	1,400 00	86,629 30
Juneau	23,173 13	15,881 99	488 87	39,543 99
Kenosha	37,964 55	20,849 00	1,400 00	60,213 55
Kewaunee	15,771 51	14,972 30	.....	30,743 81
La Crosse	143,785 17	33,227 31	1,489 42	178,501 90
Lafayette	31,731 99	15,681 58	1,400 00	48,763 67
Langlade	43,426 55	14,115 73	1,602 28	59,144 56
Lincoln	53,337 81	18,375 00	1,850 00	73,562 81
Manitowoc	78,830 85	36,318 14	1,500 00	116,648 99
Marathon	100,652 66	48,312 75	2,400 00	151,365 41
Marinette	113,727 77	30,601 30	1,500 00	145,829 07
Marquette	9,300 00	9,720 88	900 00	19,920 88
Milwaukee	988,323 23	291,648 89	2,000 00	1,281,972 12
Monroe	55,725 00	22,835 10	.....	78,560 10
Oconto	34,148 60	22,425 43	1,000 00	57,574 03
Oneida	48,750 00	.....	1,250 00	50,000 00
Outagamie	47,304 09	40,060 00	1,728 87	89,092 96
Ozaukee	22,000 00	14,489 01	900 00	37,389 01

Taxes Levied, 1909.

APPENDIX E.—Statement showing items of all county taxes exclusive of town, city and village taxes levied in 1909.

County.	For county purposes.	County school tax.	Salary of superintendent of schools.	Total county tax (exclusive of town, city and village taxes.
Pepin	11,000 00	6,475 07	.....	17,475 07
Pierce	41,377 10	17,914 38	1,650 00	60,941 48
Polk	27,500 66	17,955 35	.....	45,456 01
Portage	31,844 95	27,698 98	1,200 00	60,743 88
Price	49,395 78	11,018 10	900 00	61,313 88
Racine	80,628 51	38,660 00	1,461 02	120,749 53
Richland	41,685 28	15,715 00	.....	57,400 28
Rock	75,736 20	38,626 00	2,400 00	116,762 20
Rusk	37,015 07	8,824 06	900 00	46,739 13
St. Croix	33,997 25	21,883 01	1,997 96	57,881 22
Sauk	63,410 52	23,483 79	2,525 00	89,419 31
Sawyer	42,440 49	4,379 02	800 00	47,619 51
Shawano	36,993 17	26,595 10	1,300 00	64,888 27
Sheboygan	66,260 26	42,791 06	2,340 00	111,391 32
Taylor	51,363 05	11,821 53	1,000 00	64,184 58
Trempealeau	40,095 51	19,553 10	900 00	60,548 61
Vernon	37,418 98	23,099 12	1,200 00	61,718 10
Vilas	25,000 00	7,000 00	600 00	32,600 00
Walworth	52,760 00	18,949 97	1,560 00	73,259 97
Washburn	18,000 00	8,070 00	.....	26,070 00
Washington	28,900 86	19,097 94	1,200 00	49,198 80
Waukesha	71,659 24	24,749 63	2,090 00	98,498 87
Waupaca	44,780 94	25,595 87	1,650 00	72,026 81
Waushara	25,000 00	13,991 59	.....	38,991 59
Winnebago	122,139 87	44,793 94	1,325 00	168,258 81
Wood	57,323 76	26,686 06	1,800 00	85,809 82
Total	\$4,625,876 07	\$1,770,350 15	\$80,428 47	\$6,476,654 69

Purposes for which County Tax Was Expended, 1908.

APPENDIX F.—Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st of December, 1908.

Counties.	Support of poor.	County buildings.	Railroad aid or indebtedness.	Roads and bridges.	Salaries of county officers.	Court expenses.
Adams	\$2,000 00			\$1,500 00	\$4,000 00	\$985 78
Ashland	6,384 86	\$1,855 43	\$12,636 74	2,667 62	18 975 35	5,063 42
Barron	7,456 20	1,827 58		7,731 65	11,447 43	3,355 85
Bayfield	1,415 01	3,806 56	11,212 50	13,646 57	14 051 73	5,906 29
Brown	4,466 87	30,145 00	7,045 00	17,912 63	18,651 60	8,594 29
Buffalo	2,808 83			2,838 00	4,100 00	1,700 00
Burnett	334 00	404 68		2,450 00	3,700 00	6 36 65
Calumet	1,034 64	638 70			4,300 00	2,888 19
Chippewa	4,500 00	500 00	4,276 39	4,100 00	13,000 00	1,500 00
Clark	2,664 11			17,059 84	6,200 00	8,880 56
Columbia	16,640 41	2,784 00		5,233 73	10,100 00	3,115 11
Crawford	2,626 07			4,200 00	8,050 00	2,000 00
Dane	19,026 01			13,300 39	20,325 00	10 090 44
Dodge	2,061 65	28,745 79		2,900 00	13 295 00	10,000 00
Door	710 00	300 00	4,155 00	2,790 74	3,700 00	1,817 12
Douglas	14,000 00	3,600 00		30,268 26	39,420 00	8,700 00
Dunn		846 00	430 00		11,113 61	
Eau Claire	875 00			587 50	6,000 00	6,217 26
Florence	396 63	6,500 00		4 8 3 47	4,710 00	2,278 50
Fond du Lac	3,741 14	31,800 00			18,383 95	7,063 92
Forest	1,478 82			1,033 75	8,540 00	3,785 77
Grant		13,258 88		35,046 27	9,094 57	3,894 49
Green	2,318 64			5,600 00	5,226 74	1,406 65
Green Lake	1,200 00	800 00			6,650 00	2,040 34
Iowa	4,181 64			3,100 00	5,637 99	1,930 48
Iron	2,174 81	678 27		5,350 05	8,400 00	2,605 73
Jackson	1,695 95			3,972 21	8,491 61	4,461 37
Jefferson	6,100 00			8,775 00	16 620 00	4,000 00
Juneau	6,534 19			8,400 71	5,636 97	4,535 12
Kenosha	1,082 90	1,031 00		3,919 44	11,088 70	5,938 19
Kewaunee	2,620 14			653 25	5,379 96	1,806 97
La Crosse	12,000 00	13,275 00		27,462 00	18,000 00	10,000 00
Lafayette	3,001 30				8,793 95	93 36
Langlade	592 55			2,524 70	6,550 00	5,539 91
Lincoln	8,436 60	2,974 94		4,538 72	8,351 66	6,409 53
Manitowoc	1,163 92	27,067 09		1,072 50	13,052 00	6,044 24
Marathon	5,000 00	25,600 00		12,000 00	18,000 00	10,000 00
Marquette		150 00	4,000 00	8,000 00	5,000 00	1,576 00
Marquette	500 00					1,576 00
Milwaukee	33,661 44	77,170 07	58,826 22	48,087 73	236,733 99	82,437 43
Monroe	4,000 00			5,000 00	8,000 00	4,000 00
Oconto	2,622 35	1,811 44			10,650 00	2,648 40
Oneida	4,801 62			1,284 09	12,740 00	5,163 20
Outagamie	3,914 35	1,637 99		14,862 03	13,020 00	6,877 42
Ozaukee	265 07				6,450 00	2,640 52

Purposes for which County Tax Was Expended, 1908.

APPENDIX F.—*Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st of December, 1908—Continued.*

Counties.	Support of poor.	County buildings.	Railroad aid or indebtedness.	Roads and bridges.	Salaries of county officers.	Court expenses.
Pepin	438 63	1,738 70	.....	1,750 00	2,825 00	1,197 78
Pierce	4,600 00	8,400 00	.....	9,700 00	6,000 00	1,500 00
Polk	1,900 25	7,433 29	.....	3,407 75	6,715 35	1,695 31
Portage	1,848 73	591 09	5,000 00	500 00	8,890 00	5,083 61
Price	1,012 99	1,401 50	.....	8,700 42	9,228 01	4,646 34
Racine	4,355 91	.....	.....	2,835 01	18,900 00	6,084 57
Richland	3,841 45	.....	.....	.....	5,846 10	.....
Rock	6,550 00	.....	.....	21,692 71	26,107 07	7,140 84
Rusk	4,129 34	.....	.....	3,178 70	5,907 52	1,668 09
St. Croix	1,928 25	.....	.....	2,745 25	6,250 00	4,766 00
Sauk	19,300 00	8,200 00	.....	5,688 27	6,950 00	5,495 08
Sawyer	2,975 80	971 62	.....	191 88	7,080 43	1,387 88
Shawano	3,928 26	2,850 00	.....	3,031 03	7,200 00	3,544 67
Sheboygan	4,047 82	1,000 00	.....	.....	14,300 00	3,648 24
Taylor	1,615 50	.....	.....	8,416 94	7,178 55	3,520 92
Trempealeau	2,164 55	.....	.....	15,140 75	4,800 00	2,740 33
Vernon	6,217 34	.....	.....	16,361 00	5,250 00	3,449 84
Vilas	1,105 65	.....	.....	1,000 00	8,647 84	867 72
Walworth	19,500 00	.....	.....	.....	12,180 00	5,300 00
Washburn	791 12	300 00	.....	3,370 00	5,000 00	1,875 85
Washington	2,081 35	5,375 00	.....	.....	7,830 00	3,134 00
Waukesha	2,608 04	3,000 00	.....	.....	14,802 50	10,000 00
Waupaca	4,963 46	239 16	.....	4,516 39	6,475 00	4,926 23
Waushara	979 41	.....	.....	1,500 00	5,030 10	1,932 92
Winnebago	4,150 47	6,300 00	.....	.....	32,000 00	10,000 00
Wood	5,945 03	4,419 20	.....	8,725 38	8,717 15	5,315 13
Total	\$315,767 07	\$330,825 98	\$107,581 85	\$468,373 30	\$961,652 47	\$372,504 88

Purposes for which County Tax Was Expended, 1908.

APPENDIX F.—Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st of December, 1908—Continued.

Counties.	Sheriffs' accounts.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Adams	\$614 04	\$350 25	\$315 00	\$4,030 40	\$13,795 47
Ashland	5,871 25	2,186 32	689 98	20,946 72	77,280 70
Barron	1,746 89	676 72	1,468 00	13,638 51	49,848 83
Bayfield	4,018 06	299 41	481 28	10,352 98	64,890 39
Brown	5,913 37	1,691 16	1,809 82	5,211 42	101,441 16
Buffalo	1,600 00	450 00	.....	3,300 00	16,796 83
Burnett .....	.....	1,525 97	669 13	2,249 57	12,000 00
Calumet	1,143 71	160 00	1,014 06	6,121 19	17,300 49
Chippewa	4,500 00	200 00	1,000 00	13,799 11	47,375 50
Clark	2,373 20	481 60	100 00	17,464 61	55,224 32
Columbia	707 05	804 54	1,917 00	24,065 70	65,447 54
Crawford	1,326 50	1,300 00	800 00	500 00	20,802 57
Dane	2,288 85	3,962 07	3,209 00	50,219 32	122,430 03
Dodge	3,151 11	1,674 79	2,800 00	21,660 46	85,818 80
Door	1,682 43	300 00	825 00	6,376 98	22,657 27
Douglas	7,500 00	.....	3,600 00	40,847 07	147,935 33
Dunn .....	.....	.....	200 00	44,779 34	57,368 95
Eau Claire	4,491 79	.....	4,235 90	67,146 44	89,553 89
Florence	804 74	.....	40 00	1,638 15	21,181 49
Fond du Lac.....	3,159 61	1,102 28	3,500 00	26,249 10	95,000 00
Forest .....	.....	1,825 53	330 00	31,887 65	48,941 52
Grant .....	.....	.....	2,481 00	24,333 21	89,108 42
Green	1,542 95	500 00	1,704 75	38,548 81	56,848 54
Green Lake .....	.....	.....	800 00	14,062 33	25,552 67
Iowa	1,571 73	.....	2,456 50	19,164 27	38,042 61
Iron	2,124 12	2,500 00	178 82	7,325 24	31,337 04
Jackson	2,782 20	.....	118 51	15,418 22	36,940 07
Jefferson .....	.....	1,700 00	2,500 00	46,918 12	86,623 12
Juneau	2,657 34	.....	470 00	11,754 35	39,988 68
Kenosha .....	.....	.....	1,370 60	15,066 53	39,527 36
Kewaunee	303 61	269 88	425 00	10,836 33	22,295 14
La Crosse .....	.....	.....	2,400 00	13,700 00	96,837 00
Lafayette	2,245 50	300 00	1,475 52	5,545 46	22,395 01
Langlade	5,596 72	1,350 00	1,308 77	23,956 84	47,718 49
Lincoln	3,292 06	.....	594 94	13,507 29	48,605 74
Manitowoc	3,537 96	1,386 13	2,095 75	25,194 25	80,603 84
Marathon	7,000 00	1,000 00	1,500 00	15,040 26	94,540 26
Marquette .....	.....	.....	1,800 00	161,066 61	174,866 61
Marquette	350 00	50 00	290 03	6,680 40	15,193 40
Milwaukee	12,538 98	.....	23,386 39	491,194 31	1,083,436 56
Monroe	3,000 00	.....	1,200 00	17,800 03	43,000 00
Oconto	3,097 08	410 72	387 50	5,234 01	26,911 50
Oneida	2,609 87	1,344 51	259 25	10,391 33	38,593 87
Outagamie	2,608 80	.....	3,500 00	11,010 17	57,430 76
Ozaukee	1,742 21	394 39	50 00	7,531 39	19,073 58

Purposes for which County Tax Was Expended, 1908.

APPENDIX F.—Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st of Decemeber, 1908—Continued.

Counties.	Sheriffs' accounts.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Pepin	412 22	131 50	60 85	4,366 80	12,919 48
Pierce	1,200 00	200 00	500 00	12,406 63	44,506 63
Polk	4,711 67	.....	1,230 00	25,433 90	52,527 52
Portage	3,694 69	.....	778 60	10,114 14	36,500 86
Price	1,451 39	2,332 74	741 32	11,659 03	41,223 74
Racine	5,345 01	.....	3,070 75	31,022 25	71,613 50
Richland	1,221 22	.....	1,078 04	14,396 35	26,333 16
Rock	2,095 38	2,500 00	4,900 72	308,992 10	379,981 82
Rusk	1,673 78	569 23	454 30	42,929 03	60,509 99
St. Croix	5,354 70	1-005 87	533 25	33,715 32	56,299 24
Sauk	2,275 56	1,231 70	500 88	27,203 46	76,844 95
Sawyer	19 60	1,262 97	185 00	9,578 12	23,653 33
Shawano	2,755 63	1,210 65	1,334 00	11,487 88	37,405 09
Sheboygan .....	.....	.....	4,000 00	23,020 27	50,016 33
Taylor	2,551 29	.....	715 10	12,659 45	36,657 75
Trempealeau	1,765 76	.....	991 01	30,335 98	57,938 38
Vernon	3,134 38	325 00	1,733 60	44,193 34	80,664 50
Vilas	2,729 26	38 16	200 00	6,394 83	21,283 46
Walworth	3,000 00	500 00	1,600 00	31,430 44	73,510 44
Washburn	1,500 00	609 76	350 00	9,853 17	23,650 00
Washington	986 35	543 53	1,281 55	9,431 86	30,664 54
Waukesha	5,495 73	4,363 71	2,100 00	26,858 46	69,223 44
Waupaca	4,556 67	494 83	1,905 00	18,935 57	47,012 31
Waushara	1,441 05	.....	500 00	6,616 52	13,000 00
Winnebago	3,000 00	2,500 00	6,000 00	20,000 00	83,950 47
Wood	5,332 25	.....	50 27	18,197 96	56,702 40
Total	\$179,303 32	\$50,065 92	\$117,051 71	\$2,225,086 31	\$5,118,212 81

Purposes for which County Tax Was Expended, 1909.

APPENDIX F.—*Statement showing the purpose for which the county tax was expended in the several counties for the year ending Dec. 31st, 1909.*

Counties.	Support of poor.	County buildings.	Railroad aid or indebtedness.	Roads or bridges.	Salaries of county officers.	Court expenses.
Adams	\$2,025 00	\$63 87	.....	\$1,575 00	\$3,500 00	\$664 86
Ashland	7,591 19	2,816 29	\$12,574 24	.....	18,339 28	7,656 12
Barron	6,946 53	.....	.....	6,413 97	8,978 33	1,807 25
Bayfield	567 93	1,874 15	16,859 42	15,523 18	14,955 09	6,789 05
Brown	4,675 84	28,332 50	4,350 00	14,971 52	20,148 72	9,251 15
Buffalo	2,808 83	.....	.....	2,325 00	3,759 21	965 59
Burnett	240 00	99 14	.....	1,864 12	3,700 00	810 52
Calumet	1,454 05	152 25	.....	1,972 53	4,700 00	577 24
Chippewa	4,274 52	2,474 82	.....	3,362 00	11,992 50	2,342 76
Clark	861 36	.....	.....	12,806 68	6,550 00	7,488 72
Columbia	16,952 59	2,391 72	.....	5,596 38	12,475 00	3,904 72
Crawford	240 00	2,500 00	.....	1,864 12	9,150 00	2,200 00
Dane	17,633 90	45,000 00	.....	4,406 37	20,760 00	10,365 75
Dodge	4,593 60	30,219 26	.....	3,760 52	13,295 00	10,000 00
Door	800 00	500 00	3,945 00	1,852 47	3,700 00	726 09
Douglas	15,054 15	.....	.....	32,340 05	39,339 28	14,418 06
Dunn	824 25	350 00	.....	8,138 90	.....	.....
Eau Claire	675 00	.....	.....	5,473 00	6,000 00	5,125 74
Florence	329 94	1,674 90	.....	8,529 68	4,479 30	1,455 85
Fond du Lac	15,900 00	5,100 00	.....	.....	16,940 00	4,866 47
Forest	1,401 52	32,734 91	.....	2,080 31	7,040 00	3,194 29
Grant	1,648 17	5,500 00	12,586 88	25,519 35	9,382 63	4,549 51
Green	2,811 44	.....	.....	8,511 72	6,020 00	1,914 20
Green Lake	1,000 00	700 00	.....	.....	8,215 00	2,615 48
Iowa	4,000 00	.....	.....	.....	6,317 83	4,125 27
Iron	2,174 81	466 99	.....	6,181 78	8,400 00	2,151 17
Jackson	2,277 46	.....	.....	11,249 49	8,110 51	1,328 71
Jefferson	6,200 00	6,500 00	.....	5,087 00	17,145 00	2,600 00
Juneau	6,791 73	.....	.....	390 76	5,133 28	1,794 06
Kenosha	152 70	.....	.....	19 80	14,124 76	7,877 38
Kewaunee	2,620 14	.....	2,770 00	653 25	5,379 96	1,806 97
La Crosse	12,000 00	27,066 43	.....	1,741 29	20,000 00	11,000 00
Lafayette	2,890 02	200 00	.....	.....	9,197 67	1,687 06
Langlade	1,338 06	.....	.....	5,203 08	7,874 91	3,581 38
Lincoln	8,623 55	1,045 98	.....	12,565 00	9,051 64	7,338 01
Manitowoc	966 24	1,404 45	.....	4,210 85	9,337 32	7,032 45
Marathon	6,000 00	25,000 00	.....	12,650 00	20,000 00	11,000 00
Marquette	4,303 79	982 14	.....	9,000 00	11,814 17	11,718 17
Marquette	400 00	75 00	.....	.....	5,600 00	2,228 68
Milwaukee	36,803 98	86,596 01	.....	265,610 73	262,212 00	91,499 95
Monroe	5,000 00	.....	.....	5,000 00	8,000 00	3,500 00
Oconto	2,617 85	721 88	.....	3,111 00	10,000 00	3,141 94
Oneida	4,411 20	8,124 21	.....	5,030 00	13,002 38	8,000 00
Outagamie	2,681 86	1,220 89	.....	4,556 73	12,706 73	7,940 22
Ozaukee	484 80	1,182 00	.....	.....	6,150 00	4,249 91

Purposes for which County Tax Was Expended, 1909.

APPENDIX F.—Statement showing the purpose for which the county tax was expended in the several counties for the year ending Dec. 31st, 1909—Continued.

Counties.	Support of poor.	County buildings.	Railroad aid or indebtedness.	Roads or bridges.	Salaries of county officers.	Court expenses.
Pepin	445 24	1,075 00	.....	645 00	2,825 00	668 98
Pierce	4,602 71	8,430 00	.....	.....	5,600 00	4,078 30
Polk	603 73	.....	.....	3,013 77	6,528 26	1,113 59
Portage	1,494 92	409 17	5,000 00	300 00	8,890 00	5,621 94
Price	1,598 15	3,820 45	.....	6,190 43	9,103 02	1,949 40
Racine	4,760 14	.....	.....	2,129 77	19,400 00	5,925 06
Richland	4,000 00	.....	.....	6,785 17	6,387 00	3,045 40
Rock	7,236 75	.....	.....	27,362 15	26,594 82	4,916 06
Rusk	3,300 98	.....	.....	2,005 67	7,192 41	3,048 74
St. Croix	2,607 40	601 20	.....	4,319 25	6,758 36	3,649 30
Sauk	18,225 64	1,500 00	.....	14,188 27	10,160 00	4,500 00
Sawyer	4,798 33	9,639 72	.....	4,480 82	7,889 06	1,274 51
Shawano	3,065 64	2,970 23	.....	5,069 03	10,696 80	2,990 00
Sheboygan	3,500 00	1,000 00	.....	.....	14,500 00	6,000 00
Taylor	622 07	1,900 00	.....	4,537 50	7,347 66	3,455 27
Trempealeau	839 84	433 19	.....	6,988 40	4,850 00	1,018 42
Vernon	5,341 08	.....	.....	3,352 61	7,399 77	653 10
Vilas	249 21	.....	.....	1,750 00	8,903 68	2,427 93
Walworth	18,500 00	2,340 00	.....	.....	12,500 00	5,300 00
Washburn	812 00	560 00	.....	2,996 50	5,100 00	1,650 00
Washington	2,705 78	5,125 00	.....	.....	8,385 00	3,533 69
Waukesha	6,448 38	5,344 21	.....	986 48	15,185 00	9,000 00
Waupaca	4,424 67	2,750 00	.....	3,746 34	7,495 00	5,413 51
Waushara	1,510 75	15,366 01	.....	300 00	4,946 88	1,909 76
Winnebago	4,670 30	5,600 00	.....	.....	32,500 00	10,000 00
Wood	2,791 85	5,379 98	.....	8,927 22	8,872 87	5,939 51
Total	\$335,463 56	\$397,313 95	\$58,085 54	\$634,346 89	\$968,988 09	\$398,304 04

Purposes for which County Tax Was Expended, 1909.

APPENDIX F.—*Statement showing the purpose for which the county tax was expended in the several counties for the year ending Dec. 31st, 1909—Continued.*

Counties.	Sheriffs' accounts.	Jail xpenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Adams	\$530 37	\$15 00	\$345 00	\$6,513 44	\$15,232 54
Ashland	4,597 61	4,690 67	700 00	12,761 92	71,727 32
Barron	1,329 50		1,094 00	17,774 99	44,344 57
Bayfield	4,076 51	567 88	295 41	12,074 74	73,583 35
Brown	4,916 88		1,553 94	52,343 18	140,543 73
Buffalo	1,747 02			10,112 81	21,718 46
Burnett	524 16		430 06	6,192 00	13,860 00
Calumet	319 64	160 00	1,454 05	5,305 73	16,095 49
Chippewa	1,649 82		2,468 20	20,026 83	48,591 45
Clark	1,841 83	915 50	449 50	29,778 92	60,692 51
Columbia	564 71	1,647 87	2,500 00	4,621 82	50,654 81
Crawford	2,000 00	530 00			23,830 00
Dane	2,226 37	4,793 86	3,120 00	51,560 18	159,865 93
Dodge	4,717 63	1,388 06	2,500 00	34,838 45	105,312 52
Door	1,549 90	400 00	800 00	4,600 00	18,873 46
Douglas	7,403 43		3,600 00	64,691 30	176,846 27
Dunn			500 00	46,319 08	56,132 23
Eau Claire	2,594 59	58 42	4,217 50	65,942 58	90,066 83
Florence		250 00	25 00	2,457 40	19,202 07
Fond du Lac	3,556 76	331 29	3,975 00	38,000 00	88,669 52
Forest	1,524 52		360 00	13,460 77	61,796 32
Grant	3,223 86		2,517 00	17,563 99	82,491 69
Green	3,607 28	500 00	2,275 23	42,002 23	68,242 10
Green Lake			800 00	4,080 00	17,410 48
Iowa	1,188 07		2,038 50	9,490 36	27,160 03
Iron		2,500 00	187 26	11,416 12	33,478 13
Jackson	2,871 55		44 30	21,304 35	47,186 37
Jefferson		1,700 00	3,300 00	44,197 30	86,629 30
Juneau	2,458 35	1,560 77	495 00	14,287 94	32,911 89
Kenosha			1,444 95	12,588 67	36,208 25
Kewaunee	303 61	269 88	425 00	10,836 33	25,065 14
La Crosse			2,000 00	26,000 00	99,807 72
Lafayette	2,039 82	350 00	1,594 60	3,440 83	21,400 00
Langlade	3,210 70	1,391 77	1,337 88	14,711 28	38,169 06
Lincoln	4,887 55	1,261 36	615 87	10,016 29	55,395 25
Manitowoc	2,940 97	1,988 52	2,078 30	44,082 40	74,572 50
Marathon	7,500 00	1,500 00	1,500 00	15,502 66	100,652 66
Marinette	7,841 88		1,800 00	65,000 00	112,460 15
Marquette	50 00	25 00	296 00	4,990 84	13,664 42
Milwaukee	13,303 59		23,957 54	625,449 15	1,405,432 95
Monroe	1,100 00		1,200 00	31,925 00	55,725 00
Oconto	2,288 52	765 84	230 00	7,986 61	30,863 64
Oneida	2,034 98	714 30	357 80	9,585 75	51,260 62
Outagamie	2,317 63		3,931 00	11,900 03	47,304 09
Ozaukee	1,007 36	800 25	50 00	10,099 62	24,023 94

Purposes for which County Tax Was Expended, 1909.

APPENDIX F.—Statement showing the purpose for which the county tax was expended in the several counties for the year ending Dec. 31st, 1909—Continued.

Counties.	Sheriffs' accounts.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Pepin	557 51	33 25	47 50	5,642 58	11,940 06
Pierce	1,000 00	200 00	500 00	34,375 05	58,783 03
Polk	2,935 20	.....	1,285 00	23,733 50	39,213 05
Portage	3,280 05	.....	485 89	10,308 65	35,790 62
Price	1,658 63	2,953 21	872 56	10,833 16	38,979 01
Racine	5,280 41	.....	2,960 00	26,867 83	67,323 24
Richland	1,717 13	.....	1,397 38	31,721 29	55,053 87
Rock	2,036 46	2,500 00	5,371 00	222,961 02	298,978 26
Rusk	1,550 49	1,139 59	526 87	12,970 16	31,734 91
St. Croix	5,721 01	663 48	471 75	29,278 80	54,060 55
Sauk	2,500 00	1,698 95	277 00	26,369 45	79,419 81
Sawyer	671 91	695 82	222 00	9,879 61	39,551 81
Shawano	2,684 03	695 41	1,729 91	10,704 09	40,605 23
Sheboygan .....	.....	.....	4,000 00	37,260 26	66,260 26
Taylor	2,677 64	.....	893 65	15,231 47	38,665 23
Trempealeau	2,038 97	387 00	1,457 26	42,535 53	60,548 61
Vernon	2,486 35	252 98	1-265 50	35,449 64	56,201 03
Vilas	2,717 28	.....	145 00	.....	16,193 10
Walworth .....	.....	1,820 00	1,800 00	10,500 00	52,760 00
Washburn	1,576 00	1,200 00	300 00	3,805 50	18,000 00
Washington	1,188 68	768 55	1,410 00	7,543 96	30,660 66
Waukesha	4,471 14	1,500 00	2,000 00	26,724 03	71,659 24
Waupaca	3,393 81	865 02	1,805 00	23,324 84	53,218 19
Waushara	1,802 60	.....	400 00	60,240 84	86,476 84
Winnebago	3,000 00	2,500 00	6,300 00	42,169 57	106,739 87
Wood	5,931 83	.....	47 69	16,882 46	54,723 41
Total	\$174,724 10	\$50,939 00	\$122,884 85	\$2,345,636 71	\$5,506,746 73

Indebtedness of Towns, Cities, Villages, 1908.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties Dec. 31, 1908.

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Adams					
Ashland		\$4,000 00		\$5,600 00	\$10,000 00
Barron		70,143 15			17,300 00
Bayfield		12,000 00			8,000 00
Brown		95,707 00	\$51,100 00	161,500 00	77,300 00
Buffalo	\$7,800 00	14,817 22			14,600 00
Burnett		1,900 00			
Calumet	25,000 00				
Chippewa		72,843 33			24,250 00
Clark		3,079 00		1,000 00	37,187 50
Columbia		32,756 32	13,500 00	10,500 00	90,000 00
Crawford		7,000 00			31,000 00
Dane		334,742 67	39,000 00	343,800 00	91,500 00
Dodge		1,000 00	9,066 00	75,980 57	36,635 03
Door	4,600 00	42,530 00	6,860 00		
Douglas		9,900 00		227,031 48	
Dunn		25,000 00	5,000 00		
Eau Claire					105,800 00
Florence					
Fond du Lac.....	60,000 00	84,900 00	5,666 60	77,500 00	2,467 43
Forest		19,000 00			
Grant		18,000 00		20,000 00	67,718 00
Green				10,000 00	100,500 00
Green Lake		32,666 67			
Iowa		50,900 00	1,200 00		38,600 00
Iron		1,552 50	17,000 00		
Jackson				400 00	16,500 00
Jefferson		15,000 00	3,000 00	70,334 00	99,052 00
Juneau		15,200 00	9,000 00	16,909 10	7,000 00
Kenosha	170,000 00	3,050 00			
Kewaunee	27,235 00	4,000 00	1,250 00		10,000 00
La Crosse		260,000 00	33,000 00	153,000 00	200,000 00
Lafayette		20,180 52		8,000 00	16,900 00
Langlade	46,296 25	10,000 00	36,000 00		
Lincoln		76,201 00	5,600 00	600 00	
Manitowoc		35,000 00	32,882 50	18,000 00	49,000 00
Marathon		67,111 00	26,400 00	100,000 00	
Marinette		6,000 00	16,400 00	35,000 00	
Marquette					
Milwaukee		1,907,000 00	1,614,750 00	2,866,750 00	303,250 00
Monroe		30,185 71	400 00	52,000 00	10,100 00
Oconto					17,500 00
Oneida		42,843 34	25,000 00	39,000 00	4,500 00
Outagamie		110,300 00	47,000 00	7,000 00	35,000 00
Ozaukee			900 00		73,000 00

Indebtedness of Towns, Cities, Villages, 1908.

APPENDIX G.—*Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, Dec. 31, 1908—Continued.*

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Pepin		2,800 22	1,000 00		
Pierce				5,200 00	25,365 70
Polk	8,098 00				9,300 00
Portage	5,000 00	41,000 00		30,000 00	2,000 00
Price		47,188 00	500 00		4,200 00
Racine				8,000 00	
Richland					10,000 00
Rock		49,000 00	66,022 64	68,240 00	74,000 00
Rusk		9,500 00			29,800 00
St. Croix		29,527 54	500 00		25,386 94
Sauk		110,260 36		3,750 00	111,000 00
Sawyer		18,683 00			
Shawano		52,666 00	1,000 00	22,700 00	500 00
Sheboygan	148,000 00	1,000 00			11,000 00
Taylor		40,087 97	5,500 00	1,500 00	18,400 00
Trempealeau	44,000 00			13,050 00	28,483 34
Vernon					
Vilas		31,371 42	4,000 00		27,000 00
Walworth		1,440 00	900 00		14,500 00
Washburn					
Washington		4,000 00	6,000 00	500 00	30,000 00
Waukesha		35,944 61	19,000 00	33,000 00	158,500 00
Waupaca	14,000 00	21,500 00			47,000 00
Waushara					
Winnebago		193,000 00	53,000 00	10,000 00	135,300 00
Wood		13,600 00	12,000 00	30,000 00	100,000 00
Total	\$560,029 28	\$4,239,278 55	\$2,169,397 74	\$4,525,845 15	\$2,462,095 97

Indebtedness of Towns, Cities, Villages, 1908.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, Dec. 31, 1908—Continued.

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Adams					
Ashland				\$366,700 00	\$386,300 00
Barron	\$6,600 01	\$4,306 25		6,525 00	104,874 41
Bayfield		980 00	\$700 00	73,734 87	95,418 87
Brown		24,000 00	6,721 72	41,250 00	457,578 72
Buffalo		100 00	225 00		37,542 22
Burnett	800 00	1,500 00	92 54	1,321 60	5,614 14
Calumet	5,000 00		1,125 00		31,125 00
Chippewa	1,100 00	800 00	395 25	100,350 00	199,738 58
Clark	25,187 50	4,150 00	26 25	2,524 00	73,154 25
Columbia	28,500 00	57,000 00	666 00	620 00	233,542 32
Crawford					88,000 00
Dane	3,000 00	1,587 00	531 00	290,883 93	1,105,104 00
Dodge	2,370 00	1,945 69		29,615 00	156,612 32
Door				500 00	54,490 00
Douglas			125 21	761,035 42	993,092 11
Dunn		39,000 00			69,000 00
Eau Claire	4,575 00		290 00	205,000 00	315,665 00
Florence					4,000 00
Fond du Lac	3,214 94			10,000 00	243,748 97
Forest					19,000 00
Grant	28,000 00			6,882 00	140,600 00
Green	14,000 00		400 00		124,900 00
Green Lake	15,500 00		978 33	10,000 00	59,145 00
Iowa		600 00	4,900 00	953 00	97,153 00
Iron		1,200 00		3,430 45	23,182 95
Jackson	9,500 00		396 00	19,600 00	46,396 00
Jefferson	90,500 00	21,980 00	2,642 83	11,385 00	313,843 83
Juneau		200 00	380 00	500 00	49,189 10
Kenosha				900 00	173,950 00
Kewaunee		8,000 00		6,000 00	56,485 00
La Crosse		20,000 00		131,000 00	797,000 00
Lafayette	30,690 00				75,770 52
Langlade		600 00		774 50	93,670 75
Lincoln		35,445 00	898 75	32,000 00	150,744 75
Manitowoc	3,500 00	23,000 00	80 00	50,000 00	211,462 50
Marathon	12,000 00	2,800 00	86 25	21,270 00	229,667 25
Marinette		8,100 00	90 00	127,000 00	192,560 00
Marquette		5,000 00	50 00	150 00	5,200 00
Milwaukee	277,500 00	1,747,750 00	720 00	1,333,500 00	10,057,220 00
Monroe	15,000 00	2,200 00		2,000 00	111,885 71
Oconto					17,500 00
Oneida			35 70	1,800 00	113,179 04
Outagamie	13,500 00	38,625 50	293 50	4,800 00	256,519 09
Ozaukee	20,000 00		6,951 00	10,000 00	110,861 00

Indebtedness of Towns, Cities, Villages, 1908.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, Dec. 31, 1908.—Continued.

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Pepin		21,000 00			24,800 22
Pierce	2,862 60		520 00	12,504 00	46,452 90
Polk		6,100 00	480 00		28,978 03
Portage		2,000 00		2,500 00	82,500 00
Price		6,000 00	172 00		58,060 00
Racine			166 87	669,885 00	678,051 87
Richland	16,000 00	2,100 00		910 00	29,010 00
Rock	5,500 00	19,000 00	6,000 00	25,000 00	312,762 64
Rusk		6,000 00	120 00		45,420 00
St. Croix.....	3,137 40		12 00	3,095 40	61,659 28
Sauk	22,000 00	12,530 00	786 67	1,100 00	261,427 03
Sawyer					
Shawano	32,000 00	1,360 00	109 66	500 00	52,652 66
Sheboygan		4,500 00		50,000 00	279,366 00
Taylor	7,000 00		245 00		19,245 00
Trempealeau	1,950 00	4,450 00	1,445 41		78,333 38
Vernon	1,500 00			910 00	87,943 84
Vilas	44,000 00			28,190 04	72,190 04
Walworth	6,500 00		393 75		69,465 17
Washburn	8,500 00	1,000 00	31 50	1,438 50	27,810 00
Washington	27,000 00			1,000 00	68,500 00
Waukesha	53,000 00		1,783 33	5,000 00	306,227 94
Waupaca	27,375 00	2,100 00			111,975 00
Waushara	5,500 00				5,500 00
Winnebago		100,000 00		221,000 00	712,000 00
Wood		27,900 00			183,500 00
Total	\$873,862 45	\$2,266,859 53	\$42,126 52	\$4,691,037 71	\$21,830,532 90

*Indebtedness of Towns, Cities, Villages, 1908.*APPENDIX G.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1908—Continued.*

Counties.	All other indebtedness of towns, cities and villages.	Indebtedness of school districts.	Total indebtedness of towns, cities, villages and school districts.
Adams		\$354 45	\$354 45
Ashland	\$15,537 05		401,857 05
Barron		17,739 57	122,633 98
Bayfield			95,414 87
Brown	18,150 00	2,960 00	478,678 72
Buffalo	4,250 00	14,788 80	56,581 02
Burnett	209 00	3,707 82	9,530 96
Calumet		37,045 88	68,170 88
Chippewa		10,738 44	210,477 02
Clark		40,765 31	113,919 56
Columbia	6,360 00	1,120 55	241,022 87
Crawford	4,989 00	15,455 13	58,444 13
Dane		33,449 28	1,138,553 23
Dodge	101 37	23,843 56	180,557 25
Door			54,490 00
Douglas		8,773 42	1,006,865 53
Dunn		3,059 31	72,059 31
Eau Claire		2,700 00	318,365 00
Florence			4,000 00
Fond du Lac	56,676 64	91 39	300,517 00
Forest			19,000 00
Grant		6,844 87	147,444 87
Green	1,400 00	69,785 00	196,085 00
Green Lake	10,000 00	153 70	69,298 70
Iowa		2,217 43	99,370 43
Iron		23,724 00	46,906 95
Jackson	2,000 00	10,724 50	59,120 50
Jefferson	17,361 00	2,313 23	333,518 06
Juneau	12,042 52	31,253 69	92,485 31
Kenosha		2,360 70	176,310 70
Kewaunee	750 00	16,108 87	73,343 87
La Crosse		4,482 17	801,482 17
Lafayette	1,100 00	6,698 11	83,568 63
Langlade		18,188 05	111,858 80
Lincoln		3,000 00	153,744 75
Manitowoc	50,200 00	7,269 97	268,932 47
Marathon	3,600 00	49,819 22	283,086 47
Marinette	155 25	7,208 91	199,954 16
Marquette		8,443 01	13,643 01
Milwaukee	69,350 00	30,030 00	10,156,600 00
Monroe	2,693 09	6,713 70	121,292 50
Oconto	51,789 48	11,716 67	81,006 15
Oneida		920 85	114,099 89
Outagamie	131,000 00	27,168 20	414,687 29
Ozaukee		37,134 90	147,985 90

Indebtedness of Towns, Cities, Villages, 1908.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities and villages, 1908—Continued.

Counties.	All other indebtedness of towns, cities and villages.	Indebtedness of school districts.	Total indebtedness of towns, cities, villages and school districts.
Pepin		939 73	25,739 95
Pierce	4,771 00	30,138 33	81,362 23
Polk		7,422 28	31,400 31
Portage	106 20	8,280 22	90,886 43
Price		5,658 00	63,718 00
Racine		10,583 34	688,635 21
Richland	2,750 00	16,655 50	48,415 50
Rock	33,550 00	212,274 23	568,586 87
Rusk		1,526 82	46,946 82
St. Croix.....	229 00	21,128 90	83,017 18
Sauk	4,567 43	21,457 70	287,452 16
Sawyer			
Shawano	6,203 50	18,100 00	76,956 16
Sheboygan		35,171 52	314,537 52
Taylor	1,000 00	43,732 08	63,977 08
Trempealeau	1,020 00	11,405 32	85,758 70
Vernon	1,200 00	31,502 49	120,645 83
Vilas			72,190 04
Walworth		86,951 86	156,417 03
Washburn		6,826 46	34,636 46
Washington		2,371 83	70,871 83
Waukesha		225,000 00	531,227 94
Waupaca	25,580 00	28,405 16	166,460 16
Waushara	11,345 80	56,155 03	73,000 83
Winnebago	208,330 83	2,600 00	322,930 83
Wood	43,545 95	58,615 00	285,660 95
Total	\$803,934 11	\$1,544,284 47	\$24,178,751 48

Indebtedness of Towns, Cities, Villages, 1909.

APPENDIX G.—*Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, December 31st, 1909.*

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Adams					
Ashland		\$4,000 00			\$8,000 00
Barron		38,201 05			10,544 44
Bayfield	\$12,000 00				
Brown		214,327 88	\$47,250 00	\$155,372 00	77,000 00
Buffalo	4,700 00	7,800 00			
Burnett		1,500 00	787 00		
Calumet	25,000 00				
Chippewa		65,687 00			8,400 00
Clark		8,500 00		1,666 00	42,375 00
Columbia		28,315 72	10,500 00	40,000 00	83,400 00
Crawford		6,000 00			31,000 00
Dane		402,172 16	37,000 00	172,000 00	131,800 00
Dodge		3,500 00		9,139 34	76,208 33
Door	5,400 00	57,220 00	6,000 00		
Douglas		9,000 00		161,736 33	
aDunn		25,000 00	500 00		
Eau Claire					105,000 00
Florence					
Fond du Lac	60,000 00	68,900 00	4,000 00	75,000 00	1,877 07
Forest		34,500 00			
Grant		22,500 00		20,000 00	64,200 00
Green		37,750 00		10,000 00	99,500 00
Green Lake		30,333 33			
Iowa		43,937 00	1,200 00		40,500 00
Iron		1,000 00	6,595 87		
Jackson	28,000 00	8,000 00		400 00	16,000 00
Jefferson		22,500 00	3,000 00	74,260 66	121,839 60
Juneau		12,887 32		10,200 00	20,757 59
Kenosha	170,000 00	54,142 14			
Kewaunee	24,300 00				
La Crosse		260,000 00	32,200 00	238,000 00	214,500 00
Lafayette		20,742 30		8,000 00	15,235 00
Langlade		45,170 00	9,000 00	36,000 00	
Lincoln		74,312 00	4,800 00		
Manitowoc	64,000 00	1,891 44		15,500 00	47,500 00
Marathon		73,204 00	1,050 00	25,000 00	129,500 00
Marinette		13,093 30	10,400 00	49,500 00	
Marquette					
Milwaukee		1,987,250 00	1,551,000 00	3,296,500 00	253,500 00
Monroe		36,800 00		41,580 00	54,600 00
Oconto		34,060 00	3,800 00		
Oneida		41,340 01	25,600 00	30,000 00	3,500 00
Outagamie		102,800 00	44,250 00	7,000 00	85,000 00
Ozaukee			600 00		72,000 00
Pepin			800 00		

Indebtedness of Towns, Cities, Villages, 1909.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities and villages, 1909—Continued.

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works
Pierce				4,875 00	24,381 00
Polk		21,413 25			19,500 00
Portage	5,000 00	45,899 99		28,500 00	1,500 00
Price		41,880 00			11,200 00
Racine		209,000 00		117,000 00	15,000 00
Richland					9,000 00
Rock		45,200 00	57,500 00	8,500 00	73,000 00
Rusk		14,500 00			35,800 00
St. Croix		26,521 46			29,481 58
Sauk	10,000 00	113,573 76	2,683 43	4,600 00	106,530 00
Sawyer					
Shawano		15,772 00	2,800 00	9,250 00	
Sheboygan	143,000 00	54,538 33	800 00		360,000 00
Taylor					10,000 00
Trempealeau		2,226 62	3,500 00	1,000 00	15,900 00
Vernon	47,150 00	3,700 00		13,500 00	27,700 00
Vilas			2,000 00		
Walworth		141,956 52	3,000 00		23,500 00
Washburn		4,715 33	900 00		19,750 00
Washington		2,000 00	6,000 00	5,000 00	29,000 00
Waukesha		44,050 00	18,000 00	57,000 00	190,500 00
Waupaca	13,000 00	21,000 00			46,000 00
Waushara	19,000 00	2,158 33			
Winnebago		225,000 00	55,500 00	36,500 00	135,000 00
Wood		27,000 00	11,000 00	28,000 00	111,470 70
Total	\$635,550 00	\$4,960,942 74	\$1,963,006 30	\$4,760,579 38	\$3,037,920 31

Indebtedness of Towns, Cities, Villages, 1909.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities and villages, 1909—Continued.

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Adams					
Ashland			\$1,018 99	\$263,060 70	\$276,079 69
Barron	\$14,166 66	\$850 00		9,500 00	73,262 15
Bayfield	8,000 00		650 00	82,040 13	102,690 13
Brown		168,612 00	7,374 00	38,064 61	708,000 49
Buffalo					12,500 00
Burnett	800 00	500 00	92 62	1,975 80	5,635 42
Calumet	4,500 00		1,125 00	3,300 00	33,925 00
Chippewa		275 00	337 80	100,200 00	174,919 80
Clark	20,875 00	2,250 00	8 75		75,674 75
Columbia	22,600 00	56,000 00	2,360 00	5,800 00	248,975 72
Crawford					37 000 00
Dane	31,250 00	125 00	637 80	170,500 00	945,514 96
Dodge	34,159 50	2,013 30	2,031 54	23,471 10	150,523 11
Door				7,551 78	76,171 78
Douglas		1,800 00	216 00	753,793 61	926,545 99
Dunn		35,971 25	158 28	350 00	61,979 53
Eau Claire.....	400 00	160,000 00		250 00	265 650 00
Florence				3,000 00	3,000 00
Fond du Lac.....	8,140 50	1,200 00		10,800 00	224,917 57
Forest			840 00		35,340 00
Grant	24,500 00			11,500 00	142,700 00
Green	12,000 00		1,670 00		160,920 00
Green Lake.....	14,000 00		906 67	4,000 00	49,240 00
Iowa		2,100 00	400 00	7,750 00	65,887 00
Iron		4,000 00	177 00	8,144 90	19,917 77
Jackson	7,500 00		396 00	10,000 00	70,296 00
Jefferson	80,500 00	35,586 70	1,596 46	15,528 90	354,812 32
Juneau	10,000 00	107 00	778 88	452 62	55,183 41
Kenosha					224,142 14
Kewaunee	29,000 00	8,000 00		5,000 00	66,300 00
La Crosse.....		17,500 00	100 00	236,000 00	998,300 00
Lafayette	31,640 00	1,000 00		4,000 00	80,617 30
Langlade			239 58		90,409 58
Lincoln		30,283 00		25,000 00	134,895 00
Manitowoc	3,500 00	20,000 00		50,000 00	202,391 44
Marathon		500 00	87 00	27,125 00	256,466 00
Marquette		6,000 00	59,030 00	124,000 00	262,023 80
Marquette					55,183 41
Milwaukee	262,500 00	1,840,000 00	996 50	1,375,750 00	10,537,496 50
Monroe	15,000 00	1,200 00	60 00	1,000 00	150,240 00
Oconto	16,527 78		6,157 39		60,545 17
Oneida			1,170 30	2,900 00	104,510 31
Ozaukee	13,500 00	35,400 00	295 50	3,000 00	241,245 50
Ozaukee	19,000 00		4,679 95	8,500 00	104,779 95
Pepin		20,200 00			21,000 00

Indebtedness of Towns, Cities, Villages, 1909.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities and villages, 1909—Continued.

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Pierce	2,377 00	11,433 00	300 00	.....	43,366 00
Polk .....	.....	7,100 00	24 00	.....	48,037 25
Portage .....	.....	1,500 00	187 50	3,700 00	86,257 49
Price .....	.....	12,360 82	1,425 00	.....	66,365 82
Racine .....	.....	59,000 00	1,112 50	287,725 03	688,837 53
Richland	15,000 00	2,100 00	.....	.....	26,100 00
Rock	5,500 00	17,500 00	.....	23,400 00	230,600 00
Rusk .....	.....	7,200 00	420 00	.....	57,920 00
St. Croix	2,623 00	.....	.....	3,167 00	61,798 04
Sauk	19,000 00	14,665 00	675 00	300 00	271,997 19
Sawyer .....	.....	.....	.....	.....	.....
Shawano	26,000 00	1,110 00	19 00	2,600 00	57,551 00
Sheboygan	53,500 00	.....	.....	50,000 00	666,838 33
Taylor	7,000 00	6,000 00	262 50	.....	23,262 50
Trempealeau .....	.....	4,250 00	436 25	1,700 00	29,012 87
Vernon	1,500 00	525 00	.....	.....	94,075 00
Vilas	44,000 00	2,980 79	300 00	1,300 00	50,580 79
Walworth	6,000 00	437 50	.....	.....	174,894 02
Washburn	5,250 00	1,050 00	127 65	.....	31,792 98
Washington	27,000 00	.....	.....	512 50	69,512 50
Waukesha	21,500 00	.....	.....	5,800 00	336,850 00
Waupaca	16,050 00	1,625 00	.....	.....	97,675 00
Waushara	5,000 00	.....	138 50	4,750 00	31,046 83
Winnebago	10,000 00	84,000 00	.....	216,000 00	762,000 00
Wood .....	.....	24,000 00	.....	2,158 72	203,629 42
Total	\$946,359 44	\$2,710,310 36	\$101,039 91	\$3,996,422 40	\$23,133,120 84

Indebtedness of Towns, Cities, Villages, 1909.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities and villages, 1909—Continued.

Counties.	All other indebtedness of towns, cities and villages.	Indebtedness of school districts.	Total indebtedness of towns, cities, villages and school districts.
Adams	\$280 00	\$4,270 63	\$4,550 63
Ashland	7,401 34		283,481 03
Barron	4,456 87	54,655 47	132,374 49
Bayfield		2,000 00	104,690 13
Brown	11,750 00	3,250 00	723,000 49
Buffalo	180 00	2,197 73	14,877 73
Burnett		4,955 54	10,590 93
Calumet	8,925 00	33,106 81	75,956 81
Chippewa	14,600 00	20,611 76	210,131 56
Clark		28,303 72	103,978 47
Columbia		2,898 34	251,874 06
Crawford	3,897 29	1,277 63	42,174 92
Dane	341,966 60	20,722 49	1,308,204 05
Dodge	600 00	11,170 22	162,293 33
Door			76,171 78
Douglas	8,048 15	4,400 00	983,904 14
Dunn		2,385 78	64,365 31
Eau Claire		1,309 25	266,966 25
Florence			3,000 00
Fond du Lac		74,310 00	299,227 57
Forest			35,340 00
Grant	15,170 31		157,870 31
Green		2,125 73	163,045 73
Green Lake	6,000 00	4,712 16	59,952 16
Iowa	6,424 78	2,899 23	105,211 01
Iron	6,909 17	12,903 90	39,730 84
Jackson	12,000 00	6,340 65	88,636 65
Jefferson	13,100 00	21,177 37	389,089 69
Juneau	4,620 00	6,471 63	66,275 04
Kenosha	800 00	699 39	225,641 53
Kewaunee	600 00	14,151 39	81,051 39
La Crosse		2,631 00	1,000,931 00
Lafayette		17,163 17	97,780 47
Langlade	1,103 86	17,972 08	109,485 52
Lincoln		7,000 00	141,895 00
Manitowoc		52,527 00	254,918 44
Marathon	3,044 00	64,913 66	324,428 66
Marquette	438 00	4,090 81	266,552 11
Marquette	4,667 67	7,223 18	11,890 85
Milwaukee	40,200 00	49,633 01	10,627,329 51
Monroe	731 08	18,782 26	169,753 34
Oconto		3,893 00	64,433 17
Oneida		3,825 50	108,335 81
Outagamie	17,000 00	23,625 00	281,870 50
Ozaukee		32,956 78	137,736 73

Indebtedness of Towns, Cities, Villages, 1909.

APPENDIX G.—Statement showing bonded and other indebtedness of towns, cities and villages, 1909—Continued.

Counties.	All other indebtedness of towns, cities and villages.	Indebtedness of school districts.	Total indebtedness of towns, cities, villages and school districts.
Pepin		5,050 18	26,0 ⁰ 18
Pierce	400 00	28,779 32	72,545 32
Polk		6,873 80	54,911 05
Portage	104 04	6,102 82	92,464 35
Price		6,444 16	73,309 98
Racine		7,518 41	696,355 94
Richland	500 00	26,163 17	52,763 17
Rock	29,900 00	205,819 87	466,319 87
Rusk	9,500 00	968 10	68,388 10
St. Croix	872 02	21,151 52	88,816 58
Sauk	18,949 63	3,504 07	294,450 89
Sawyer		28,472 28	86,873 28
Shawano	850 00	20,385 54	687,223 87
Sheboygan		49,335 50	72,598 00
Taylor			
Trempealeau		50,323 00	79,335 87
Vernon	768 92	48,099 11	142,943 03
Vilas		2,000 00	52,580 79
Walworth			174,894 02
Washburn		6,265 62	38,058 60
Washington			69,512 50
Waukesha		4,900 00	341,750 00
Waupaca	34,271 68	40,751 07	172,697 75
Waushara		42,300 24	78,347 07
Winnebago	217,284 07	9,201 60	988,485 67
Wood	35,600 48	56,600 95	295,330 85
Total	\$888,914 96	\$1,326,563 10	\$25,343,598 90

Indebtedness of Counties, 1908.

APPENDIX H.—Statement showing all bonded and other indebtedness of counties (exclusive of indebtedness of towns, cities and villages) and outstanding on the 31st day of December, 1908.

Counties.	Railroad aid.	Roads and bridges.	Interest unpaid.	Other purposes.
Adams				
Ashland	\$81,250 00			\$60,000 00
Barron				6,000 00
Bayfield	120,000 00			
Brown	13,967 50			323,240 00
Buffalo				
Burnett				
Calumet				17,155 30
Chippewa				
Clark				
Columbia				
Crawford				
Dane				70,000 00
Dodge				13,000 00
Door	30,000 00			
Douglas				165,000 00
Dunn		\$39,000 00		33,059 31
Eau Claire				91,333 26
Florence				
Fond du Lac				
Forest				55,000 00
Grant				55,805 20
Green				
Green Lake				
Iowa				34,102 44
Iron				
Jackson				
Jefferson				
Juneau				900 00
Kenosha	170,000 00			
Kewaunee				20,000 00
La Crosse				185,000 00
Lafayette				
Langlade				75,000 00
Lincoln				44,060 00
Manitowoc				147,000 00
Marathon				50,000 00
Marinette		1,000 00		197,540 00
Marquette				
Milwaukee				567,500 00
Monroe				
Oconto				102,000 00
Oneida				25,000 00
Outagamie				15,000 00
Ozaukee				

Indebtedness of Counties, 1908.

APPENDIX H.—Statement showing all bonded indebtedness of the several counties of the state for 1908—Continued.

Counties.	Railroad aid.	Roads and bridges.	Interest unpaid.	Other purposes.
Pepin				
Pierce				48,000 00
Polk				25,000 00
Portage	110,000 00			
Price				27,000 00
Racine				
Richland				
Rock				
Rusk				33,000 00
St. Croix				80,000 00
Sauk				85,000 00
Sawyer				5,000 00
Shawano				7,000 00
Sheboygan				9,000 00
Taylor				15,000 00
Trempealeau				
Vernon				
Vilas				
Walworth				
Washburn				
Washington			\$62 50	5,000 00
Waukesha			4,015 00	110,000 00
Waupaca				1,500 00
Waushara				14,000 00
Winnebago			1,000 00	10,000 00
Wood				
Total	\$525,217 50	\$40,000 00	\$5,077 50	\$2,832,195 51

Indebtedness of Counties, 1908.

APPENDIX H.—Statement showing all bonded indebtedness of the several counties of the state for 1908—Continued.

Counties.	Total bonded indebtedness of counties exclusive of indebtedness of towns, cities and villages.	All other indebtedness.	Total indebtedness of the counties exclusive of towns, cities and villages.
Adams			
Ashland	\$141,250 00	\$2,666 67	\$143,916 67
Barron	6,000 00		6,000 00
Bayfield	120,000 00		120,000 00
Brown	337,207 50		337,207 50
Buffalo			
Calumet			
Chippewa	17,155 30		17,155 30
Clark			
Columbia			
Crawford			
Dane			
Dodge	70,000 00		70,000 00
Door	48,000 00		48,000 00
Douglas	165,000 00		165,000 00
Dunn	72,059 31		72,059 31
Eau Claire	91,333 26		91,333 26
Florence			
Fond du Lac			
Forest	55,000 00		55,000 00
Grant	55,805 20		55,805 20
Green			
Green Lake			
Iowa			
Iron	34,102 44		34,102 44
Jackson			
Jefferson			
Juneau			
Kenosha	170,900 00		170,900 00
Kewaunee	20,000 00		20,000 00
La Crosse	185,000 00		185,000 00
Lafayette			
Langlade	75,000 00		75,000 00
Lincoln	44,060 00		44,060 00
Manitowoc	147,000 00		147,000 00
Marathon	50,000 00	40,000 00	90,000 00
Marinette	198,540 00		198,540 00
Marquette			
Milwaukee	577,500 00	9,600 00	577,100 00
Monroe			

Indebtedness of Counties, 1908.

APPENDIX H.—Statement showing all bonded indebtedness of the several counties of the state for 1908—Continued.

Counties.	Total bonded indebtedness of counties exclusive of indebtedness of towns, cities and villages.	All other indebtedness.	Total indebtedness of the counties exclusive of towns, cities and villages.
Oconto			
Oneida	102,000 00		102,000 00
Outagamie	25,000 00		25,000 00
Ozaukee	15,000 00		15,000 00
Pepin			
Pierce	48,000 00		48,000 00
Polk	25,000 00		25,000 00
Portage	110,000 00		110,000 00
Price	27,000 00		27,000 00
Racine			
Richland		13,333 34	13,333 34
Rock			
Rusk	33,000 00	4,000 00	37,000 00
St. Croix.....	50,000 00		50,000 00
Sauk	85,000 00		85,000 00
Sawyer	5,000 00		5,000 00
Shawano	7,000 00		7,000 00
Sheboygan	9,000 00		9,000 00
Taylor	15,000 00		15,000 00
Trempealeau		39,000 00	39,000 00
Vernon			
Vilas			
Walworth			
Washburn		32,250 00	32,250 00
Washington	5,062 50		5,062 50
Waukesha	114,015 00		114,015 00
Waupaca	1,500 00	46,500 00	48,000 00
Wausara	14,000 00		14,000 00
Winnebago	11,000 00	136,850 00	147,850 00
Wood			
Total	\$3,402,490 51	\$324,200 01	\$3,726,690 52

Indebtedness of Counties, 1909.

APPENDIX H.—Statement showing all bonded and other indebtedness of counties (exclusive of indebtedness of towns, cities and villages) and outstanding on the 31st day of December, 1909—Continued.

Counties.	Railroad aid.	Roads and bridges.	Interest unpaid.	Other purposes.
Adams				\$80,000 00
Ashland	\$80,000 00			3,000 00
Barron				
Bayfield	110,000 00			294,000 00
Brown	4,350 00			
Buffalo				
Burnett				
Calumet				13,824 24
Chippewa				
Clark				
Columbia				
Crawford				
Dane			\$1,400 00	70,000 00
Dodge				18,000 00
Door	27,000 00			
Douglas				191,250 00
Dunn				84,916 60
Eau Claire				
Florence				
Fond du Lac				
Forest				
Grant				
Green				
Green Lake				
Iowa				
Iron			1,208 24	32,329 60
Jackson				20,000 00
Jefferson				
Juneau				
Kenosha				18,000 00
Kewaunee				135,000 00
La Crosse				
Lafayette				75,000 00
Langlade				36,060 00
Lincoln				
Manitowoc			48,000 00	143,000 00
Marathon				45,000 00
Marinette		\$6,000 00		135,000 00
Marquette				
Milwaukee				495,000 00
Monroe				
Oconto			5,000 00	102,000 00
Oneida				20,000 00
Outagamie				10,000 00
Ozaukee				

Indebtedness of Counties, 1909.

APPENDIX H.—Statement showing all bonded and other indebtedness of counties (exclusive of indebtedness of towns, cities and villages), and outstanding on the 31st day of December, 1909—Continued.

Counties.	Railroad aid.	Roads and bridges.	Interest unpaid.	Other purposes.
Pepin				
Pierce				39,340 00
Polk				
Portage	100,000 00			
Price				24,000 00
Racine				
Richland				31,000 00
Rock				
Rusk				33,000 00
St. Croix.....				75,000 00
Sauk	10,000 00	14,665 00	675 00	300 00
Sawyer				22,000 00
Shawano				6,000 00
Sheboygan				90,000 00
Taylor				15,000 00
Trempealeau				
Vernon				34,000 00
Vilas				16,000 00
Walworth				
Washburn				30,500 00
Washington				
Waukesha				100,000 00
Waupaca				41,500 00
Waushara				14,000 00
Winnebago			850 00	8,500 00
Wood				130,000 00
Total	\$331,350 00	\$20,665 00	\$57,133 24	\$2,711,520 44

Indebtedness of Counties, 1909.

APPENDIX H.—Statement showing all bonded and other indebtedness of counties (exclusive of indebtedness of towns, cities and villages), and outstanding on the 31st day of December, 1909.—Continued.

Counties.	Total bonded indebtedness of counties exclusive of indebtedness of towns, cities and villages.	All other indebtedness.	Total indebtedness of the counties exclusive of towns, cities and villages.
Adams			
Ashland	\$140,000 00	\$2,666 67	\$142,666 67
Barron	8,000 00		8,000 00
Bayfield	110,000 00		110,000 00
Brown	298,350 00		298,350 00
Buffalo			
Burnett			
Calumet			
Chippewa	13,824 24		13,824 24
Clark			
Columbia			
Crawford			
Dane		20,000 00	20,000 00
Dodge	71,400 00		71,400 00
Door	45,000 00		45,000 00
Douglas	191,250 00	57,000 00	248,250 00
Dunn			
Eau Claire.....	84,916 60		84,916 60
Florence			
Fond du Lac.....			
Forest		55,000 00	55,000 00
Grant		45,169 00	45,169 00
Green			
Green Lake.....			
Iowa			
Iron	33,537 84		33,537 84
Jackson			
Jefferson	20,000 00		20,000 00
Juneau			
Kenosha			
Kewaunee	18,000 00		18,000 00
La Crosse.....	135,000 00		135,000 00
Lafayette			
Langlade	75,000 00		75,000 00
Lincoln	36,060 00		36,060 00
Manitowoc	191,000 00		191,000 00
Marathon	45,000 00	36,000 00	81,000 00
Marinette	141,000 00		141,000 00
Marquette			
Milwaukee	495,000 00	4,800 00	499,800 00

Indebtedness of Counties, 1909.

APPENDIX II.—Statement showing all bonded and other indebtedness of counties (exclusive of indebtedness of towns, cities and villages), and outstanding on the 31st day of December, 1909—Continued.

Counties.	Total bonded indebtedness of counties exclusive of indebtedness of towns, cities and villages.	All other indebtedness.	Total indebtedness of the counties exclusive of towns, cities and villages.
Monroe			
Oconto			
Oneida	107,000 00		107,000 00
Outagamie	20,000 00		20,000 00
Ozaukee	10,000 00		10,000 00
Pepin			
Pierce	39,340 00		39,340 00
Polk		25,000 00	25,000 00
Portage	100,000 00		100,000 00
Price	24,000 00		24,000 00
Racine			
Richland	31,000 00		31,000 00
Rock			
Rusk	33,000 00		33,000 00
St. Croix.....	75,000 00		75,000 00
Sauk	25,640 00		25,640 00
Sawyer	22,000 00		22,000 00
Shawano	6,000 00		6,000 00
Sheboygan	90,000 00		90,000 00
Taylor	15,000 00		15,000 00
Trempealeau	34,000 00		34,000 00
Vernon	16,000 00		16,000 00
Vilas			
Walworth			
Washburn	30,500 00		30,500 00
Washington			
Waukesha	100,000 00		100,000 00
Waupaca	41,500 00		41,500 00
Waushara	14,000 00		14,000 00
Winnebago	9,350 00	\$4,400 00	103,750 00
Wood	130,000 00		130,000 00
Total	\$3,120,668 68	\$340,035 67	\$3,460,704 35

Report of the Commissioners of Public Printing.

REPORT
OF THE
COMMISSIONERS OF PUBLIC PRINTING.

DEPARTMENT OF STATE, July 1, 1910.

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

Sir: In accordance with the provisions of section 335, chapter 20, Wisconsin Statutes, 1898, we have the honor to submit our biennial report for the fiscal period ending June 30th, 1910.

PUBLIC PRINTING.

The statutes provide that the Commissioners of Public Printing shall make recommendations as to any retrenchment that can be made with reference to public printing. This is a subject that deserves careful consideration as it must be admitted that our present system is wasteful. The business of the state is constantly increasing and a reasonable increase in the printing bills must be expected, but the increase in the state's business is not proportionate to the increase in the expense of printing. The printing bills in 1903 amounted to \$45,738,21, while in 1908 the printing cost the state \$128,329.12—an increase of nearly 300% in five years.

The statutes provide for the size of reports and also the number of copies to be printed, which amount ranges from 1,500 to 15,000. That the number printed is most liberal is evidenced by the fact that in 1908 the Commissioners ordered about 100 ton, (200,000 pounds) of reports and documents sold as waste paper, and this year 73,445 pounds were again disposed of in like manner. This enormous waste can be stopped if the legislature will reduce the number of copies of reports to be printed to a reasonable amount.

The statute provides for the printing and binding of 500 copies of the "Public Documents" to be distributed to members of the legisla-

Report of the Commissioners of Public Printing.

ture, state officers, etc. These documents containing the reports of all departments weigh about 40 pounds and cost the state about \$8.50 per set; they are seldom if ever referred to by those to whom they are sent, as every department furnish their individual reports, cloth bound, to these same parties. If the "public documents" were furnished to every library, the public would have access to all reports and the distribution of individual reports could be practically dispensed with and a large saving effected.

Wisconsin publishes 46,500 Blue Books every two years, of about 1200 pages, exclusive of cuts and maps. Here a large saving could also be made—the size of the book and the number of copies printed could be materially reduced. The following comparison will show that Wisconsin is more lavish in the distribution of blue books than any of our sister states.

	Copies Printed.	No. of Pages.
Indiana	1,700	450
Ohio	8,000	....
Illinois	10,000	700
Minnesota	20,000	700
Mississippi	25,000	650
Michigan	32,000	860
Iowa	40,000	900
Wisconsin	46,500	1,191

Ohio with a population of over 4,000,000 distributes 8,000 blue books, Illinois with a population of 4,821,000, prints 10,000 blue books for distribution, while Wisconsin with a population of about 2,000,000 distributes 46,500.

If the blue book was reduced in size to 700 pages and the number of copies printed limited to about 10,000 or 15,000; if the number of copies of reports was limited to a reasonable amount; if all stale and needless matter was eliminated and the size reduced correspondingly, there would be less printed matter sold to the "junk dealer" and the state could save approximately \$75,000 every two years in the item of printing.

The statutes provide that all printing shall be done in Madison. Under this law other cities of the state are excluded from bidding for this work—it would seem to be the wiser policy to give all an equal opportunity and allow competitive bidding on such large contracts to the end that the state can get the best service possible and the lowest bids in such open contest. The law should also give the Commissioners authority to let the printing, binding, etc., on separate contracts, if they find that this can be done at a saving to the state.

The total amount of printing done under the existing contract with the state printer for the fiscal year ending June 30, 1909, and the fiscal year ending June 30, 1910, is as follows:

Report of the Commissioners of Public Printing.

FISCAL YEAR ENDING JUNE 30, 1909.

	Printing.	Paper.	Waste.	Total.
Adjutant General	\$877 57	\$125 96	\$6 99	\$1,010 52
Academy of Arts, Letters, & Sciences....	1,163 12	11 35	55	1,175 02
Agricultural Experiment Association.....	953 88	177 28	8 84	1,140 00
Agricultural Experiment Station.....	3,122 00	1,511 94	75 53	4,709 47
Archeological Society	455 18	85 64	4 25	545 07
Attorney General	1,320 25	245 17	12 29	1,577 71
Board of Agriculture.....	2,878 87	574 62	29 94	3,483 43
Board of Arbitration.....				
Board of Assessment.....	469 12	8 05	54	477 71
Board of Control.....	657 75	67 05	3 57	728 37
Board of Forestry.....	409 09	82 38	4 23	495 70
Board of Health.....	977 65	307 25	15 39	1,300 29
Board of Medical Examiners.....				
Blue Book				
Cheese Makers' Association.....	396 71	188 70	9 44	594 85
Civil Service Commission.....	749 34	222 15	11 28	982 77
Commissioner of Banking.....	1,272 04	226 45	11 34	1,509 83
County Asylums	117 15	7 47	37	124 99
Dairymen's Association	783 18	151 90	7 59	942 67
Dairy & Food Commission.....	1,516 43	873 27	43 64	2,433 34
Fish Commission	367 66	56 46	3 05	427 17
Fish and Game Warden.....	2,445 51	138 07	7 54	2,591 12
Free Library Commission.....	3,103 49	110 48	5 99	3,219 96
Geological & Natural History Survey.....	2,845 24	338 13	16 92	3,200 29
Governor	218 80	44 07	3 32	266 19
Historical Society	12,331 73	439 39	23 01	12,794 13
Home for Feeble Minded.....	75 84	23 26	1 17	100 27
Horticultural Society	1,282 98	329 07	16 45	1,628 50
Industrial School for Boys.....	33 57	4 62	23	38 42
Insurance Commissioner	7,427 99	1,455 46	74 82	8,958 27
Labor Bureau	1,916 88	687 02	33 17	2,617 07
Land Office	945 66	19 56	1 39	966 61
Legislature	6,097 56	44 51	2 90	6,144 97
Live Stock Sanitary Board.....	247 05	60 55	3 31	310 91
Milwaukee Hospital for Insane.....				
Normal School Regents.....	527 31	85 31	4 34	616 96
Northern Hospital for Insane.....	55 68	5 02	37	61 07
Oil Inspector	391 59	4 90	27	396 76
Public Documents				
Quartermaster General	368 26	20 60	1 07	389 93
Railroad Commission	9,240 75	2,026 69	104 97	11,372 41
Secretary of State	5,140 62	1,086 00	60 04	6,286 66
State Bar Examiners	85 72	17 81	88	104 41
State Hospital for Insane	306 42	37 20	1 97	345 59
State Law Library	480 50	2 88	28	483 66
State Prison	78 92	16 50	1 29	96 71
State Public Schools	50 85	20 76	81	72 42
State Reformatory	45 16			45 16
State School for Blind				
State School for Deaf	9 38	52	05	9 95
State Superintendent of Schools.....	5,596 01	911 82	46 15	6,553 98
State Teachers' Association	694 59	125 35	6 26	826 20
State Treasurer	438 04	56 12	3 75	497 91
State Veterinarian				
Superintendent of Public Property.....	411 81	42 67	2 20	456 77
Supreme Court	525 95	44 73	2 73	573 41
Tax Commission	1,918 25	355 52	18 02	2,291 79
Treasury Agent				
Tuberculosis Sanatorium	206 91	17 63	1 31	225 85
University	3,153 88	91 49	4 61	3,249 98
Waterway Commission	116 83	84 75	4 23	205 81
Workshop for Blind.....				
Wisconsin History Commission.....	1,825 74			1,825 74
Total.....	\$89,128 46	\$13,651 55	\$704 74	\$103,484 75

Report of the Commissioners of Public Printing.

FISCAL YEAR ENDING JUNE 30, 1910.

	Printing.	Paper.	Waste.	Total.
Adjutant General	\$545 55	\$52 08	\$3 33	\$600 96
Academy of Arts, Letters, & Sciences.....	566 35	246 15	11 21	823 71
Agricultural Experiment Association.....	898 96	198 56	9 92	1,107 44
Agricultural Experiment Station.....	4,922 06	2,276 19	112 92	7,311 17
Archeological Society	138 60	43 69	2 23	184 52
Attorney General	502 21	42 93	2 18	547 32
Board of Agriculture.....	2,954 60	588 62	28 35	3,571 57
Board of Assessment.....	10 67			10 67
Board of Control	1,174 40	271 76	14 10	1,460 26
Board of Forestry.....	259 47	18 67	97	279 11
Board of Health.....	3,070 19	1,125 31	56 41	4,251 91
Blue Book	20,885 06	7,667 64	383 38	28,936 08
Civil Service Commission.....	496 58	138 26	7 73	642 57
Commissioner of Banking.....	2,051 15	327 92	16 62	2,395 69
County Asylums	128 04	20 27	1 03	149 34
Dairymen's Association	554 98	218 34	10 92	784 24
Dairy & Food Commission.....	1,766 51	532 45	26 93	2,325 89
Fish Commission.....	45 36	16 59	82	62 77
Fish and Game Warden.....	5,200 56	2,906 42	145 62	8,252 60
Free Library Commission.....	1,174 01	259 57	12 98	1,446 56
Geological & Natural History Survey.....				
Governor				
Historical Society	4,292 28	429 65	22 11	4,744 04
Home for Feeble Minded.....	151 07	32 95	2 12	186 14
Horticultural Society	2,827 96	723 97	33 61	3,585 54
Immigration Commissioner.....	352 38			352 38
Industrial School for Boys.....	27 85	7 00	46	35 32
Insurance Commissioner.....	7,843 13	2,004 14	101 62	9,948 89
Labor Bureau	3,001 48	931 29	47 46	3,980 23
Land Office	19 94	7 29	41	27 64
Live Stock Breeders' Association.....				
Live Stock Sanitary Board.....	370 80	72 75	3 67	447 22
Legislature	21,601 68	5,499 10	274 84	27,375 62
Milwaukee Hospital for Insane.....	73 37	13 63	71	87 71
Normal School Regents.....	555 14	136 75	6 92	698 81
Northern Hospital for Insane.....	224 30	55 57	3 59	283 46
Oil Inspector	323 90	9 70	68	334 28
Public Documents				
Quartermaster General	314 02	119 00	5 95	438 97
Railroad Commission	4,343 54	996 84	52 80	5,393 18
Secretary of State	2,484 36	1,173 19	55 88	3,713 43
Shiloh Monument Commission.....	404 52			404 52
State Bar Examiners	9 59	1 40	07	11 06
State Hospital for Insane.....	169 09	89 37	4 82	263 28
State Law Library	244 42	10	01	244 53
State Mining School	3 40	26	03	3 69
State Prison	239 93	84 89	5 14	329 96
State Public Schools	92 00	28 89	1 48	122 37
State Reformatory	95 40	20 94	1 30	117 64
State School for Blind.....	48 79	5 43	27	54 49
State School for Deaf.....	25 15	3 28	19	28 62
State Superintendent of Schools.....	4,987 01	3,470 09	161 27	8,618 37
State Teachers' Association	739 60	200 21	10 01	949 82
State Treasurer	219 04	101 65	6 30	326 99
State Veterinarian				
Superintendent of Public Property.....	415 55	35 94	2 01	453 50
Supreme Court	424 79	23 96	1 60	450 35
Tax Commission	1,697 87	610 28	30 97	2,339 12
Treasury Agent	53 58	11 42	76	65 76
Tuberculosis Sanatorium	178 35	41 79	2 22	222 36
University	15,271 03	4,545 87	209 27	20,026 17
Waterway Commission	114 44	84 75	4 23	203 42
Workshop for Blind.....	10 68	1 61	09	12 38
Wisconsin History Commission.....	1,056 46	256 90	12 82	1,326 18
Total	\$122,653 21	\$38,733 27	\$1,915 34	\$163,351 88

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, 1910, for proposals for doing state printing. Bids resulting from said advertisements will be opened and read at 12 o'clock noon, July 22, 1910.

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 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, 1909.

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, 1908, as shown by exhibit "A"	\$1,881 96
Stationery purchased during the year, as shown by exhibit "B"	8,501 01
	\$10,382 97
Stationery on hand June 30, 1909, as shown by exhibit "C"	\$4,852 44
Stationery disbursed during the year, as shown by exhibit "D" to:	
Department of State	231 95
Fish and Game Warden.....	50 30
Land Office	25 56
Commissioner of Insurance	158 40
State Board of Agriculture	213 81
Attorney General	72 26
Adjutant General	143 22
State Board of Assessment.....	174 09
Banking Department	43 26
Civil Service Commission	107 35
Dairy and Food Commissioner	102 33
Executive Department	284 68

Report of the Superintendent of Public Property.

Commissioners of Fisheries.....	17 39
Free Library Commission.....	274 51
State Board of Forestry.....	30 90
State Historical Society.....	34 66
Bureau of Labor.....	123 59
Supervisor of Oils.....	19 62
State Treasurer.....	122 68
Railroad Commission.....	543 89
State Superintendent.....	212 34
Board of Control.....	176 58
State Library.....	40 67
Supreme Court.....	595 74
Tax Commission.....	147 27
Grand Army of the Republic.....	20 61
Treasury Agent.....	1 86
State Veterinarian.....	11 07
Live Stock Sanitary Board.....	6 80
Assembly.....	993 39
Senate.....	548 88
Waterways Commission.....	82
	<hr/>
	\$5,530 53
General expenses as shown by exhibit "E".....	\$112,976 65
General expenses under special appropriation, chap. 419, laws of 1909.....	3,106 50
Expense executive residence.....	2,904 07
	<hr/>
	\$118,987 22

Exhibit "F."

Books on hand June 30, 1908.....	59,392 vols.
Books on hand June 30, 1909.....	56,359 "
Books distributed.....	1,944 "
Books sold.....	1,089 "
Cash received and turned over to the State Treasurer from the sale of statutes and law books, from Wood- bury Granite Co. for steam for hoisting, from McNulty Bros. for electricity for hoisting; from old billiard hall at executive residence, and waste paper.....	\$1,521 03

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 30, 1910.

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, 1909, as shown by exhibit "A"	\$4,852 44
Stationery purchased during the year, as shown by exhibit "B"	3,327 17
	8,179 61
Stationery on hand June 30, 1910, as shown by exhibit "C"	4,090 69
Stationery disbursed during the year, as shown by exhibit "D" to:—	
Tax Commission	\$305 31
State Treasurer	64 04
Supreme Court	128 53
Department of State	538 90
State Superintendent	337 38
State Library	26 38
Railroad Commission of Wisconsin	431 22
Commissioner of Insurance	151 57
State Historical Society	38 10
Fish & Game Warden	139 71

Report of the Superintendent of Public Property.

Commissioners of Fisheries.....	10 89
Free Library Commission.....	260 60
Executive Department.....	187 15
Dairy & Food Commissioner.....	51 15
Civil Service Commission.....	162 56
Banking Department.....	56 25
Bureau of Labor.....	103 61
Board of Control.....	331 97
Board of Agriculture.....	268 98
Adjutant General.....	140 65
Attorney General.....	77 59
State Board of Forestry.....	79 88
Land Office.....	38 12
State Veterinarian.....	50 90
Live Stock Sanitary Board.....	12 60
Treasury Agent.....	19 02
Grand Army of the Republic.....	12 44
Supervisor of Oils.....	22 85
History Commission.....	8 18
State Revisor.....	32 39
	\$4,088 92
General expenses as shown by exhibit "E".....	\$108,269 02
General expenses under special appropriation, chap. 497, laws of 1907.....	1,704 59
Appropriation, chap. 175, laws of 1909.....	1,740 35
Expenses for executive residence.....	2,579 16
Extra pay-roll.....	2,605 50
Appropriation under chap. 363, laws of 1909, for State Supervisor of Oils.....	1,436 04
	\$118,335 46

EXHIBIT "F."

Books on hand June 30, 1909.....	56,350 vols.
Books on hand June 30, 1910.....	25,270 "
Books distributed.....	9,585 "
Books sold.....	1,069 "
Cash received and turned over to the State Treasurer from the sale of law books, waste paper, old books, iron, carpet, stove, radiators and cinders; old barn at executive residence, shelving and barrels; L. B. Gil- bert, for electricity, new east wing; McNulty Bros., for electricity, new east wing; and refund from Bur- roughs Adding Machine Co.....	\$2,078 65

NOTE: The itemized exhibits mentioned in the foregoing report are on file in the Department of State.

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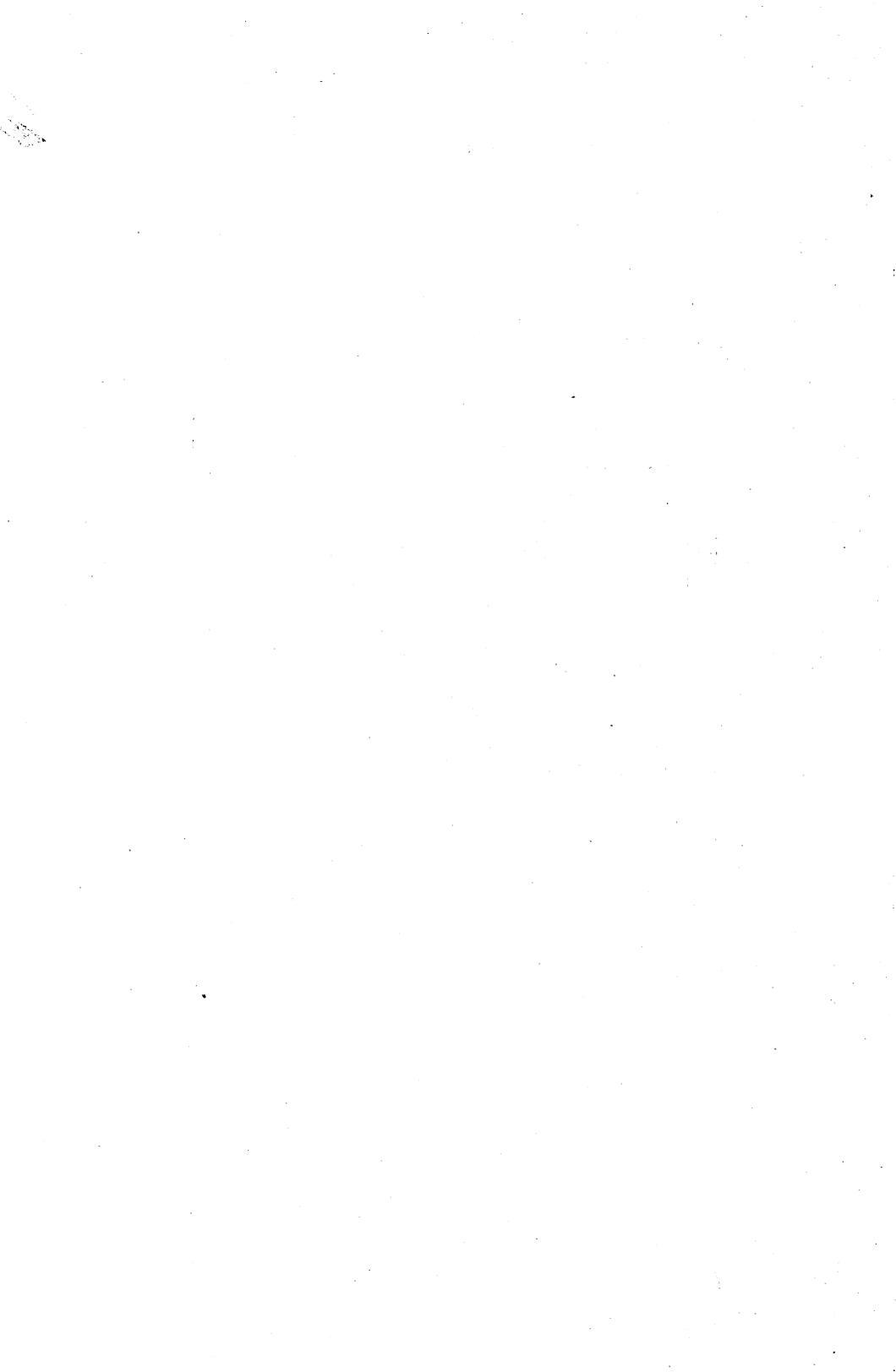
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REPORT
OF THE
TREASURER

OF THE
STATE OF WISCONSIN

FOR THE
Two Fiscal Years Ending June 30, 1909, and June 30, 1910.

ANDREW H. DAHL, State Treasurer.



MADISON, WIS.
DEMOCRAT PRINTING COMPANY, STATE PRINTER.
1910

ROSTER OF OFFICERS AND EMPLOYEES IN THE OFFICE OF STATE TREASURER.

ANDREW H. DAHL.. Westby..... State Treasurer.
HENRY JOHNSON.... Suring..... Asst. 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.
OLAF GOLDSTRAND.. Rhinelander..... Night watch.
K. W. JENSON..... Racine..... Janitor.

TREASURY DEPARTMENT.

State Treasurers of Wisconsin, 1848 to 1910.

<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

CHECKING BANKS.

First National Bank, Madison
Capital City Bank, Madison
Milwaukee National Bank, Milwaukee
Marine National Bank, Milwaukee

STATE DEPOSITORIES.

First National Bank.....	Antigo
Northern National.....	Ashland
The Bank of Athens.....	Athens
Belleville State Bank.....	Belleville
Beloit State Bank.....	Beloit
Jackson County.....	Black River Falls
State Bank.....	Centuria
First National.....	Chippewa Falls
Citizens Bank.....	Clinton
Island City Bank.....	Cumberland
National Bank.....	Depere
State Bank.....	Depere
First National.....	Dodgeville
Eau Claire National.....	Eau Claire
State Bank of Elkhorn.....	Elkhorn
Bank of Evansville.....	Evansville
State Bank.....	Fennimore
Commercial National.....	Fond du Lac
First National Bank.....	Frederick
First National.....	Grand Rapids
Wood County National.....	Grand Rapids
First Bank.....	Grantsburgh
Citizens National.....	Green Bay
Kellogg National.....	Green Bay
Bank of Hudson.....	Hudson
Jackson State Bank.....	Jackson
Bower City.....	Janesville
Rock County National.....	Janesville
Bank of Kaukauna.....	Kaukauna
First National.....	Kenosha
Mercnants & Savings Bank.....	Kenosha
Batavian National.....	La Crosse
Exchange State.....	La Crosse

CHECKING BANKS.

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First National.....	Lancaster
Bank of Wisconsin.....	Madison
German American.....	Madison
Commercial National.....	Madison
Merchants & Savings Bank.....	Madison
National Bank.....	Manitowoc
American National.....	Marshfield
First National.....	Menomonie
Lincoln County.....	Merrill
The National.....	Merrill
First National.....	Milwaukee
German American.....	Milwaukee
Germania National.....	Milwaukee
Merchants and Manufacturers.....	Milwaukee
Buffalo County.....	Mondovi
Commercial & Savings Bank.....	Monroe
The Citizens.....	Monroe
Montford State Bank.....	Montford
Commercial State Bank.....	Neillsville
First National Bank.....	Neillsville
Citizens National.....	Oconto
Commercial National.....	Oshkosh
State Bank.....	Oshkosh
First National.....	Phillips
First National.....	Portage
Bank of Prairie du Chien.....	Prairie du Chien
First National.....	Princeton
Commercial and Savings.....	Racine
Citizens Bank.....	Reedsburg
Reedsburg Bank.....	Reedsburg
Merchants State.....	Rhineland
First National.....	Rice Lake
First National.....	Richland Center
First National.....	Ripon
German National.....	Ripon
Bank of Scandinavia.....	Scandinavia
First National Bank.....	Shawano
German American National.....	Shawano
Citizens State Bank.....	Sheboygan
Monroe County.....	Sparta
First National Bank.....	Stevens Point
Wisconsin State Bank.....	Stevens Point
American Exchange Bank.....	Superior
Bank of Commerce.....	Superior
United States Bank.....	Superior
Northern State Bank.....	Washburn
National Exchange Bank.....	Waukesha
Waukesha National.....	Waukesha
National Bank.....	Waupaca
National German American.....	Wausau
Wautoma State Bank.....	Wautoma
Westby State Bank.....	Westby

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STATE OF WISCONSIN.

Report of the State Treasurer.

TREASURY DEPARTMENT,
Madison, Wis., Nov. 26th, 1910.

HON. JAMES O. DAVIDSON, *Governor*,
Madison, Wisconsin.

SIR:—In accordance with law, I hereby respectfully submit a report of the transactions of the Treasury Department of this state, for the biennial period ending June 30th, 1910, showing in detail the receipts and disbursements of the several funds and the balance on hand in each fund at the close of the fiscal years of 1909 and 1910.

I also desire to submit some recommendations on matters pertaining to this office, for your consideration and action.

The business of this office has been conducted as economically as possible, as the following table will show. The figures are for the calendar year ending December 31st, 1909, and 10 months of this year.

	1909	1910 (10 Mo.)
Printing	\$188 05	\$247 31
Postage	902 40	854 70
Telephone	27 70	17 55
Telegraph	41	1 20
Express	30 16	7 86
	<hr/>	<hr/>
	\$1,148 72	\$1,128 62

Chapter 504, Laws of 1909, provides that the State Treasurer shall collect inheritance taxes. It requires considerable work to properly attend to the collection of this tax. This was formerly

General Report.

the work of a clerk in another state department, but when the legislature at its last session transferred the work to this department, no provision was made for a clerk to attend to these duties.

TRUST COMPANIES.

Sections 1791d to 1791i of Chapter 86 of the Revised Statutes provide for the incorporation, control and management of trust companies. There are no provisions in the statutes for the dissolution of trust companies except the general law which governs all corporations when no specific law applies to the particular case. There should be a law enacted providing for the dissolution of trust companies, making specific provisions for conditions under which the State Treasurer may surrender securities deposited by such trust company with the state "in trust as security for the depositors and creditors of said corporation and for the faithful execution of any trusts which may be lawfully imposed upon and accepted by it."

STATE DEPOSITORIES.

Section 160c of the Revised Statutes provides that the board of deposits shall from time to time fix the rate of interest to be paid by depositories upon state moneys deposited with them.

Numerous applications are received from banks asking to be designated as state depositories, owing to the fact that the rate of interest is low, ($2\frac{1}{2}\%$) and the board of deposits has been unable to accommodate the growing demands made upon them.

Money is worth more in some sections of the state than in other sections and the attention of the Legislature should be called to this matter in order that some change may be made in our laws which will provide a remedy. In Ohio the State Treasurer inaugurated the "competitive bid" system, and the result was an increase of \$19,218.73 in the interest received by the state in one year, or a net gain of 34.4% over the established rate of $2\frac{1}{2}\%$. Possibly Wisconsin might make a similar gain if this system was inaugurated here.

General Report.

The "active accounts" or "checking banks" should not be included in the list of competitive bidders. The minimum rate should be left as at present at 2%.

TELEPHONE COMPANIES.

In my last report I called attention to the present method of taxing telephone companies, namely on the gross earnings system. I called attention to the fact that under that system 38 companies paid no tax while 102 companies each paid less than \$1.00 in taxes. A bill was prepared and presented at the last session of legislature providing for the advalorem system of taxation of this class of property, but the committee to whom the bill was referred, recommended it for indefinite postponement. The figures presented with reference to the American Telegraph and Telephone Company, however, presented a condition so conspicuously unfair that the committee did recommend a change in the method of taxing this company, which bill was passed. The above named company has paid in taxes to the state, from 1899 to 1909, \$11.67 to \$41.06 annually, an average for the 11 years of \$32.34 per year. These were all the taxes paid by this company as it paid no tax whatever to municipalities. Under the new law their taxes have increased somewhat, as their tax for 1910 was \$8,030.61 or 312 times as much as the tax paid by them for the year 1908 on precisely the same number of miles of wire and poles. This company has benefited by this extremely unfair method of taxation by approximately \$70,000.00 for the eleven years above mentioned. It would seem as if this example and the results obtained in the increased revenue through the advalorem system from railroads, street car and telegraph companies is sufficient proof of the advisability and fairness in extending the advalorem system of taxation to all telephone companies in the state. The administration of such a law should of course, be vested in the tax commission.

My last report shows that 58 telephone companies paid no tax to the state. The past year 58 companies escaped taxation. A fair estimate of the value of the property of these 58 companies is \$70,000.00 on which no tax whatever is paid to the state or to

General Report.

municipalities. Under the average rate fixed by the tax commission they would pay the annual tax of about \$8,000.00.

There are 45 other telephone companies paying from 1c to 96c in taxes each. Their properties are probably worth about \$85,000.00 on which they should pay a tax of something like \$9,000.00. They pay the state a total tax of \$19.26.

It is manifestly unfair to other taxpayers of the state that so much of this property escapes taxation, and others are taxed at a rate far below that of other taxable property.

STATE LANDS.

Wisconsin has established a department known as the Board of Immigration for the purpose of attracting to the state desirable immigrants seeking homes. The Agricultural experiment station has demonstrated by practical experiments that lands in that section of the state are adapted to farming, in fact that excellent crops of wheat, barley, oats, corn, clover, peas, etc. can be raised. It has also demonstrated that some sections are adapted to fruit raising and dairying. If the state lands suitable for agriculture were offered to actual settlers on the basis of small cash payment (15% of the value), long time payment on the balance (15 to 20 years) and a low rate of interest, it is my opinion that many land seekers looking for cheap lands would locate in Wisconsin, while now when the state demands "all spot cash" they emigrate to the western states and Canada to seek homes. The sale of state lands should also be limited to a reasonable amount to be sold to each individual, and in case the land is timbered, the state should restrict the cutting of timber to conform with laws governing homestead entries. There is no provision made for the sale of timber from state lands. The commissioners of Public Lands should be authorized to sell the timber from state lands visited by forest fires when deemed advisable, in order to protect the property from total loss, when sales of such timber lands can not be effected in time to utilize the burnt timber to the best advantage.

General Report.

WISCONSIN GRAIN AND WAREHOUSE COMMISSION.

Section 46, Chapter 19, Laws of 1905 provides that on July 31st of each year the treasurer of the Wisconsin Grain and Warehouse Commission shall pay to the state treasurer "any and all moneys received by him over and above the amounts paid for necessary expenses."

The Commission does not remit the amount they have on hand on July 31st; the commissioners claim that they would then be unable to pay their employees and office expenses. They have no authority to borrow money and as their principal receipts are during the fall and winter, they would be without funds for some time if the law was complied with and all moneys turned over to the state in July.

I would suggest that the law be changed, making December 31st the date on which the treasurer of the Wisconsin Grain and Warehouse Commission shall pay to the State Treasurer "all moneys received by him over and above the amounts paid for necessary expenses." The law should also provide that the said commissioners shall file with the State Treasurer an itemized and detailed statement of all receipts and disbursements for the calendar year, at the time of making the settlement on December 31st.

MISCELLANEOUS FUNDS.

Several funds are carried on the books in the State Treasury that should be transferred to the general fund, as some of them are obsolete and have long since served the purpose for which the funds were established.

CALUMET AND MANITOWOC COUNTIES IDEMNITY FUND.

This fund was created by an act of the Legislature in 1866 for the purpose of paying for overflow lands caused by "artificial obstructions in and upon the Manitowoc river or any of its tributaries." There is at present \$284.45 in this fund and no transfers have been made for the past ten years.

General Report.

ALLOTMENT FUND.

Chapter 190 of the laws of 1862 provides that "a sum not exceeding \$3,000.00 is hereby appropriated out of the war fund, and shall be paid from time to time on the certificate of the Governor, stating the time such commissioners shall have been employed in their duties under his direction." There is now in this fund \$956.54 and no transfers have been made for the past ten years.

WISCONSIN RAILROAD FARM MORTGAGE LAND COMPANY.

Chapter 135, Laws of 1882 provides that Marathon, Clark, Chippewa, Shawano and Oconto counties might dispose of and convey certain swamp lands "to any railroad corporation which shall construct a railroad from the city of Oconto through said counties." There is remaining in this fund \$4,415.67 and no transfers have been made for the past nine years.

DEPOSIT FUND.

This fund was created for the purpose of paying former purchasers of state lands the residue of the proceeds of lands resold, provided this amount exceeded the amount paid the state by the original purchaser, with interest, taxes and costs added. (Sec. 225, Revised Statutes.) There is now in this fund \$10,313.83 and no transfers have been made for the past ten years.

REDEMPTION FUND.

Sec. 228 Revised Statutes provides that owners of lands may redeem the same before a resale is made by the State, by presenting satisfactory proof to the Commissioners of the Public Lands. As the state lands have been for years sold for "all cash" it would seem that this fund could properly be dispensed with and the amount of \$151.92 now in the fund, turned into the general fund. No transactions have been made for the past eleven years.

General Report.

BANK REDEMPTION FUND.

Chapter 479, Laws of 1852, provides as follows: "It shall be the duty of the comptroller to receive mutilated circulating notes issued by him, and after making a record of them, their denomination and amount, to deliver in lieu thereof, other circulating notes to the same amount." There does not seem to be any necessity for keeping this fund any longer as a separate fund, and this amount could also be transferred to the general fund. The amount in this fund is \$5,015.00 and no transactions have been made for the past twelve years.

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

This account first appears on the books of this department on November, 1898, and the amount credited at that time was \$9,548.10. The amount has never been changed these twelve years—no moneys paid in and no payments made from the fund. It would seem that this might be properly transferred to the general fund.

UNCLAIMED MONEY.

On October 10th, 1895, a letter was received at this office containing two twenty dollar bills. The letter bears no date, post office address or name. The only writing is "Find State Tax enclosed \$40.00." This money has been kept in the safe as it was received and evidently no one has made any claim on the department for the money. I would recommend that the legislature authorize the State Treasurer to credit this amount to the general fund.

LICENSE FEES—TRUST COMPANIES.

Section 1222k of the revised statutes as amended by chapter 442, Laws of 1905, provides that "Trust Companies shall on or

General Report.

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."

Chapter 186, Laws of 1909, provides as follows: "Section 1222k of the statutes is hereby repealed. The capital stock and property of corporations organized, continued or reorganized under this sub-chapter shall, after January 1st, 1910, be assessed and taxed in the same manner as the stock and property of state banks."

In reply to a communication from this office, the Attorney General held on March 10th 1910, in part as follows: "The new method of taxation of said corporations cannot, therefore, be effective until the taxing machinery of 1910 is put in operation. It is my opinion that this was the legislative intent to have the tax for the year 1909 paid in the usual way as otherwise said corporations would escape one year's taxation."

I made a demand on the trust companies for fees due for 1909, but all but two companies refused to pay. A demand was again made upon said corporations for the payment of the amounts due, but they held that owing to the change of the law (Chap. 186, Laws 1909) they did not owe the state any fees. I then placed the matter in the hands of the Attorney General for collection and furnished him all necessary data. On June 11th, 1910, he replied as follows: "I must respectfully decline to comply with your request to make demand upon and bring suit against such companies to recover such fees for the reason that such actions cannot, in my judgment, be successfully maintained the statutes by which the fees were imposed having been repealed prior to said date."

Seven trust companies have not paid their license fees for 1909, two companies have paid the license fee of \$500.00 but not the 3% on their net income, and two companies have paid their license fees in full. If the said license fees are not legally due the state and trust companies are permitted to escape the payment of same for the year 1909, I would recommend that companies

General Report.

who have paid their license fees and those who have paid both the license fees and the 3%, be reimbursed such amounts, as it would be unfair to collect fees from them, which other companies, similarly situated, are not compelled to pay.

Respectfully,

A. H. DAHL,
State Treasurer.

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
Menominee 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	<u><u>\$1,728,047 79</u></u>

Balance Sheet.

BALANCE JUNE 30, 1910.

General fund	\$798,067 91
School fund (bond, \$592,600.00)	44,466 24
School fund income.....	194,985 33
University fund (bond \$8,000.00)	341 04
University fund income.....	196,535 10
Agricultural College fund (bond \$5,800.00)	564 82
Normal School fund (bond \$275,950.00)	700 05
Normal School fund income.....	141,171 35
Allotment fund	956 54
Agricultural Society fund	12,990 48
Bank Redempton fund.....	5,015 00
Calumet & Manitowoc Co.'s Indemnity fund.....	284 45
Drainage fund.....	468 24
Delinquent Tax fund.....	213 20
Deposit fund	10,313 83
Hunting license.....	89,935 42
Indemnity fund.....	1,400 74
Land Deposit fund.....	58 00
Menomonee Indian Reservation Trespass fund.....	9,548 10
Redemption fund	151 92
State Insurance fund	5,563 66
Wis. R. R. Farm Mortgage Land Co fund.....	4,415 67
University Trust fund.....	4,156 15
University Trust fund income.....	4,301 25
Forest Reserve fund	16,582 19
Portage Levee fund.....	371 58
Fire Marshal fund.....	16,429 48
Total	\$1,559,987 74

Receipts and Disbursements.

RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

	1909	1910
General fund.....	\$6,116,864 78	\$6,514,630 07
School fund	287,723 52	324,749 20
School fund income	1,929,746 39	2,019,303 90
University fund	22,966 75	17,118 75
University fund income.....	1,755,202 09	1,868,243 64
Agricultural College fund.....	53,775 61	28,214 61
Agricultural College fund income.....	13,248 93	11,778 40
Normal School fund.....	130,313 76	117,235 85
Normal School fund income.....	736,058 77	762,697 15
Agricultural Society fund.....	99,457 40	154,579 33
Drainage fund.....	39 20	205 31
Delinquent Tax fund.....	97 08	173 07
Hunting license.....	112,007 46	123,749 27
Land Deposit fund.....	569 64	.....
Oil Inspection fund.....	31,463 23	57,739 73
State Insurance fund.....	23,678 25	26,051 80
Insurance Trust fund.....	30,258 01	23,131 67
University Trust fund income.....	7,976 65	7,785 80
Forest reserve.....	31,877 34	18,529 56
Fire Marshal fund.....	18,835 00	29,386 34
	<hr/>	<hr/>
	\$11,402,159 86	\$12,105,303 45

DISBURSEMENTS.

	1909	1910
General fund	\$6,555,621 80	\$6,434,097 06
School fund	291,401 23	281,603 54
School fund income.....	1,923,487 82	2,010,018 43
University fund	14,200 00	26,000 00
University fund income.....	1,728,965 43	1,797,920 06
Agricultural College fund.....	24,000 00	58,000 00
Agricultural College fund income.....	13,248 93	11,778 40
Normal School fund.....	101,800 00	146,200 00
Normal School fund income.....	758,808 05	690,375 91
Agricultural Society fund.....	111,656 10	152,064 03
Drainage fund.....	.....	3 71
Delinquent Tax fund.....	160 03	105 84
Hunting license	98,972 83	90,266 52
Land Deposit fund.....	1,070 10	.....

Receipts and Disbursements.

	1909	1910
Oil Inspection fund.....	31,463 23	57,739 73
State Insurance fund.....	23,500 00	20,668 66
Ward & Smith fund.....		1,111 43
University Trust fund.....	24,116 19	25,328 80
University Trust fund income.....	7,492 98	7,547 76
Forest Reserve.....	64,789 90	38,419 03
Portage Levee.....	525 53	.....
Fire Marshal	24,172 51	26,821 79
	<u>\$11,799,452 66</u>	<u>\$11,876,070 70</u>

RECAPITULATION.

Balance June 30th, 1908.....	1,728,047 79	
Receipts for two years.....	23,507,463 31	
Disbursements for two years.....		\$23,675,523 36
Balance June 30th, 1910.....		1,559,987 74
	<u>\$25,235,511 10</u>	<u>\$25,235,511 10</u>

SUMMARY OF GENERAL RECEIPTS.

	1909	1910
Annual tax	\$716,451 89	\$1,239,146 83
Suit tax	7,274 00	8,101 00
Railway Company's tax.....	3,118,598 45	3,163,443 70
Telephone Companies' tax.....	40,522 43	53,259 47
Fire Insurance Co. tax.....	161,717 04	146,444 03
Life Insurance Co. tax.....	431,041 30	462,043 01
Guarantee & Accident Co. tax.....	26,629 75	29,601 94
Freight line Equipment Co.....	3,547 60	3,705 02
Street Railway Co.....	391,450 54	422,178 66
Express Companies	9,361 34	9,400 96
Telegraph Companies	21,409 96	21,504 93
Sleeping Car Companies.....	5,301 97	5,771 53
Log Driving & Boom Companies.....	202 79	191 53
Plank Roads	47 53	263 28
Loan & Trust Companies.....	11,673 08	596 63
Legacy Tax	449,000 93	283,566 97
Charitable & Penal.....	164,069 95	160,834 36
Sundry sources	269,749 67	288,329 63
Miscellaneous receipts	288,814 56	216,246 59
Total	<u>\$6,116,864 78</u>	<u>\$6,514,630 07</u>

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 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 Veterans' 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, 1909 and June 30, 1910, is as follows:

	1909	1910
Adams	\$3,062 14	\$4,825 45
Ashtand	8,615 61	11,931 97
Barron	10,589 47	15,414 69
Bayfield	9,069 20	11,566 36
Brown	13,514 81	25,393 59
Buffalo	6,767 69	10,447 01
Burnett	3,234 20	4,120 21
Calumet	6,343 99	11,413 42
Chippewa	8,061 62	13,410 79
Clark	10,038 16	15,735 68
Columbia	9,469 60	17,359 15
Crawford	8,015 31	10,492 66
Dane	26,657 45	51,398 59
Dodge	14,915 36	29,695 38
Door	7,377 94	10,459 35
Douglas	17,101 57	25,802 33
Dunn	6,652 03	10,393 23
Eau Claire	7,445 90	13,004 75
Florence	1,311 67	2,143 98
Fond du Lac	15,699 74	30,102 24

General Fund Receipts.

	1909	1910
Forest	1,728 67	3,675 38
Grant	12,598 26	22,710 85
Green	7,989 88	16,171 58
Green Lake	6,194 54	10,272 64
Iowa	6,944 84	13,932 52
Iron	4,176 21	6,004 30
Jackson	7,918 19	11,038 53
Jefferson	11,442 69	21,581 65
Juneau	9,009 95	12,607 86
Kenosha	12,403 93	20,760 28
Kewaunee	6,576 44	9,897 56
La Crosse	11,265 49	19,650 74
Lafayette	10,523 78	18,010 36
Langlade	6,627 04	10,273 67
Lincoln	6,937 19	10,930 00
Manitowoc	12,928 38	23,889 05
Marathon	12,111 85	20,600 34
Marinette	9,043 66	14,260 16
Marquette	4,688 75	6,517 14
Milwaukee	97,275 23	197,123 26
Monroe	6,917 73	11,765 66
Oconto	11,238 09	15,306 05
Oneida	5,015 35	7,511 96
Outagamie	12,112 86	22,895 96
Ozaukee	8,328 71	12,792 32
Pepin	3,347 19	4,528 16
Pierce	7,776 41	12,358 15
Polk	8,167 32	12,539 97
Portage	13,851 41	18,524 70
Price	5,123 35	7,751 36
Racine	13,765 09	27,500 16
Richland	4,529 90	8,246 54
Rock	17,456 50	32,190 19
Rusk	5,076 98	6,817 88
St. Croix	7,600 24	12,823 67
Sauk	9,789 70	16,813 60
Sawyer	1,957 57	3,625 25
Shawano	9,617 75	15,445 59
Sheboygan	16,075 28	28,197 75
Taylor	6,801 80	9,056 09
Trempealeau	5,561 54	9,816 57
Vernon	7,844 60	12,936 44
Vilas	2,580 87	4,437 27
Walworth	10,389 07	21,004 58
Washburn	2,916 09	4,150 47
Washington	7,462 75	13,911 38
Waukesha	11,084 85	21,125 34
Waupaca	8,220 20	13,985 03
Waushara	6,219 66	9,316 72
Winnebago	17,344 37	30,622 26
Wood	9,950 23	16,131 10
Total	\$716,451 89	\$1,239,146 83

General Fund Receipts.

SUIT TAX.

	1909	1910
Adams	\$28 00	\$41 00
Ashland	125 00	117 00
Barron	59 00	72 00
Bayfield	136 00	151 00
Brown	191 00	188 00
Buffalo	15 00	19 00
Burnett	19 00	21 00
Calumet	23 00	12 00
Chippewa	74 00	73 00
Clark	95 00	114 00
Columbia	89 00	122 00
Crawford	45 00	53 00
Dane	250 00	247 00
Dodge	59 00	89 00
Door	33 00	36 00
Douglas	153 00	105 00
Dunn	28 00	20 00
Eau Claire	159 00	152 00
Florence	15 00	17 00
Fond du Lac	83 00	88 00
Forest	48 00	68 00
Grant	136 00	200 00
Green	59 00	55 00
Green Lake	35 00	36 00
Iowa	65 00	65 00
Iron	14 00	30 00
Jackson	42 00	54 00
Jefferson	47 00	37 00
Juneau	77 00	93 00
Kenosha	97 00	88 00
Kewaunee	16 00	15 00
La Crosse	167 00	173 00
Lafayette	46 00	59 00
Langlade	124 00	134 00
Lincoln	16 00	25 00
Manitowoc	61 00	76 00
Marathon	35 00	117 00
Marinette	111 00	148 00
Marquette	37 00	47 00
Milwaukee	2,018 00	2,213 00
Monroe	92 00	96 00
Oconto	92 00	110 00
Oneida	64 00	63 00
Outagamie	107 00	124 00
Ozaukee	27 00	37 00
Pepin	8 00	14 00
Pierce	67 00	52 00
Polk	95 00	66 00
Portage	82 00	74 00
Price	76 00	78 00
Racine	118 00	117 00
Richland	73 00	94 00

General Fund Receipts.

	1909	1910
Rock	169 00	164 00
Rusk	45 00	91 00
St. Croix	57 00	66 00
Sauk	106 00	130 00
Sawyer	14 00	38 00
Shawano	87 00	103 00
Sheboygan	86 00	105 00
Taylor	59 00	39 00
Trempealeau	43 00	51 00
Vernon	65 00	102 00
Vilas	41 00	30 00
Walworth	96 00	85 00
Washburn	49 00	59 00
Washington	39 00	41 00
Waukesha	65 00	98 00
Waupaca	106 00	125 00
Waushara	45 00	48 00
Winnebago	185 00	219 00
Wood	86 00	112 00
Total	<u>\$7,274 00</u>	<u>\$8,101 00</u>

MONEY PAID BY THE RAILROAD COMPANIES.

Name of Company.	From July 1, '08, to July 1, '09.	From July 1, '09, to July 1, '10.
Abbotsford & Northeastern.....	\$1,089 80	\$1,190 02
Ahnapee & Western.....	2,674 26	2,816 49
Ashland, Odanah & Marengo.....	1,028 77	534 53
Bayfield Transfer	263 85	238 09
Interest	70	.....
Big Falls	285 77	157 55
Chicago, Milwaukee & St. Paul.....	963,574 07	980,953 10
Chicago & Northwestern.....	1,000,867 00	1,014,979 18
Chicago, St. Paul, Minneapolis & Omaha	311,447 96	313,294 94
Chicago, Burlington & Quincy.....	145,656 78	161,557 45
Chicago, Lake Shore & Eastern.....	5,134 57	2,571 94
Chicago, Harvard & Geneva Lake.....	366 76	294 80
Chicago & Lake Superior.....	26 42	51 81
Interest	1 20	3 19
Chicago, Milwaukee Electric.....	18,652 56	15,593 09
Interest	555 62	.....
Chippewa River & Northern.....	375 30	306 19
Interest	10 69	67
Chippewa Valley & Northern.....	344 15	308 84
Interest .....	.....	51
Drummond & Southwestern.....	448 84	773 50
Duluth, South Shore & Atlantic.....	14,339 51	14,177 54
Dunbar & Wausaukee.....	938 37	862 40
Elgin, Joliet & Eastern.....	.....	2,700 76

General Fund Receipts.

	1909	1910
Fairchild & Northeastern.....	1,319 24	1,209 33
Grand Trunk Milwaukee Car Ferry Company		2,391 32
Great Northern	91,780 99	87,905 24
Interest	232 54	
Green Bay & Western.....	25,389 85	22,782 37
Hawthorne, Nebagamon & Superior....	80 02	
Hazelhurst & Southeastern.....	231 97	279 76
Hillsboro & Northeastern.....	398 24	181 38
Interest	60	
Illinois Central	11,430 84	11,253 24
Iola & Northern.....	137 17	146 29
J. R. Davis Lumber Co.....	607 95	561 22
Interest	1 92	
Kewaunee, Green Bay & Western.....	5,700 45	5,232 89
La Crosse & Southeastern.....	3,785 63	3,799 14
Lake Superior Terminal & Transfer....	3,531 77	4,144 19
Laona & Northern.....	457 23	450 13
Lincoln & Oneida County.....	229 44	226 84
Interest	85	
Marathon County	107 50	709 13
Interest		2 86
Marinette, Tomahawk & Western.....	937 63	634 67
Mattoon	614 90	635 25
Mineral Point & Northern.....	2,697 67	2,353 77
Minneapolis, St. Paul & Ashland.....	91 78	90 75
Interest	66	
Minneapolis, St. Paul & Sault Ste. Marie	131,915 30	131,013 85
Northern Pacific	34,414 83	32,900 78
Interest	64 67	
Northwestern Coal	957 81	964 08
Interest	3 49	
Oshkosh Transportation Co.....	917 74	907 35
Robbins	573 58	497 10
Interest	6 26	
Roddis Lumber & Veneer Co.....	252 37	249 53
Interest	25	
Stanley, Merrill & Phillips.....	3,147 90	2,268 41
Superior & Southeastern.....	549 55	553 63
Interest	1 39	
Tomahawk & Eastern.....	394 85	628 60
Waupaca Green Bay.....	253 25	429 04
Wisconsin Northwestern	514 39	309 47
Whitcomb & Morris.....	72 16	98 42
Winona Bridge	1,863 82	1,928 15
Wisconsin & Michigan.....	4,359 01	4,451 07
Interest	79 23	75 27
Wisconsin Central	312,003 20	322,060 58
Wisconsin & Northern.....	5,735 80	5,671 01
Interest	20 39	
Wisconsin Ruby & Southern.....	55 37	81 00
Wisconsin Western	2,590 28	
	<u>\$3,118,598 45</u>	<u>\$3,163,443 70</u>

General Fund Receipts.

Names of Telephone Companies that have filed a report in the state treasury department, and the amount of license fee paid by each company.

Name of Company.	1909	1910
Abbotsford Electric Light & Telephone Co...	\$11 32	\$12 55
Adams County Metallic.....	2 77	2 85
Akan	34	38
Algoma Farmers	1 19	1 95
Algoma Farmers Lake Shore & Electric Power Co.		3 89
Allenton-Kohlsville	2 40	5 97
Almond	32 55	32 22
Interest	20	
Alto		
Amacoy		72
Amberg	4 07	
American Telephone & Telegraph.....	41 06	8,030 61
American Valley Farmers.....	04	
Amery Electric	17 90	21 25
Anderson, O. I.....	10 10	11 55
Interest	10	
Amherst	13 03	12 45
Annaton & Preston.....		9 56
Antigo	105 80	96 32
Apple Creek Farmers'.....		
Arena & Ridgeway.....	44	80
Argyle	6 76	5 93
Arkansas	1 88	8 25
Arnold		6 24
Ashland Home.....	107 46	103 24
Athens	5 57	11 04
Attica Mutual	2 61	2 95
Auburndale	96	1 10
Avoca & Muscoda Farmers.....	24	
Bad Ax		10
Badger Mutual	1 00	2 71
Badger State Telephone & Telegraph.....	75 05	84 81
Badger, of Oconomowoc.....	18 73	36 53
Badger, of Richland Center.....	22 31	4 74
Badger Telegraph & Telephone.....	290 24	308 69
Interest	3 45	
Baldwins Mills	8 09	2 89
Baldwin Telephone Exchange.....	14 97	17 68
Ball, J. L.....	20 60	20 51
Bangor	24 45	29 55
Banner		
Baraboo	67 54	83 10
Barneveld & Hollandale.....	16	40
Barron County	130 01	138 98
Barton Rural		
Bashaw Valley	30	85
Basswood & Eagle Corners.....	12 60	11 41
Bayfield County	14 66	13 18

General Fund Receipts.

	1909	1910
Bayfield Farmers		67
Beaver	1 58	2 56
Beef River Valley.....	53	1 41
Bell	8 10	9 23
Belleville	6 75	9 45
Belmont & Pleasant View.....	40	7 69
Interest		25
Beloit Farm	8 04	8 89
Beloit Home	110 86	147 48
Benton & Cuba City.....		
Berlin		4 63
Big Flats—Colburn Farmers.....	19	13
Big Hollow	19 20	2 92
Interest	20	
Birnamwood	4 41	5 33
Black Earth	5 15	10 95
Blanchardville & Hollandale Farmers.....		
Blocmer	24 95	27 33
Bloomfield		
Borst Valley		
Boscobel	9 69	10 84
Brandon		3 25
Brecke	4 11	
Briggsville & Big Spring.....	5 87	6 04
Brill & Long Lake.....	2 71	1 92
Bristol	15 00	19 69
Brodhead	26 82	29 64
Brooklyn	20 61	18 10
Brown County	39 42	34 05
Bruckerville Farmers	02	
Brush Creek Farmers.....		11
Buckeye Ridge Co-operative.....	02	62
Buena Vista	1 20	1 60
Burke		
Burlington, Brighton & Wheatland.....	23 64	13 49
Interest	16	
Burlington, Rochester & Kansasville.....	35 60	20 27
Burnett Washburn		
Busy Farmers'		07
Cadott	21 95	21 93
Cady	28	11 51
Caledonia Farmers	05	04
Cambria Co-operative		62
Cambridge	2 73	5 14
Interest	14	
Cameron Farmers	08	75
Canton Farmers		83
Carlton Lake Shore.....		
Carter Wabeno		7 78
Casco & Brussels.....	19	5 63
Cedar Grove	9 53	10 37
Cedar Lake Rural.....		1 31
Cedar Lake	9 57	4 28
Central Wisconsin	77 26	94 68

General Fund Receipts.

	1909	1910
Chetek Rural	4 61	6 09
Chippewa County	48 40	48 74
Chippewa Valley	91 48	113 13
Christiana Farmers		41
Citizens	169 44	177 11
Citizens Telephone Exchange (Sheboygan) ..	165 80	213 63
Citizens Telephone Exchange (Waupaca) ..	38 19	48 72
City Telephone Co.	6 14	6 81
Clear Lake	12 11	8 61
Clinton	22 61	27 99
Clyde		
Colby	5 92	9 56
Coloma	1 21	8 38
Columbia County	4 70	3 23
Cornelia, Tennyson & Potosi Farmers ..		
Corning	13	34
Cook & Brown Lime Company	06	40
Coon Valley Farmers	4 59	15 31
Council Bluffs		39
County Line		
Cottage Grove	3 74	7 95
Crandon	14 60	12 52
Cranmoor	95	1 00
Crawford County Farmers Mutual	25	
Cuba City Telephone Exchange	5 93	6 94
Cumberland	11 85	13 69
Curran Farmers		1 26
Curtiss & Withee		15
Darien	7 21	7 28
Darlington Rural		40
Dallas Farmers		
Dane County Rural	10 21	7 56
Deerfield	12 18	6 80
Deer Park	4 43	9 86
Dell Co-operative		
Deuel, N. H.	5 03	
Diamond		07
Diamond Grove		11
Dodge County	8 16	7 74
Dodgeville & Northern	06	04
Dodgeville & Union Mills		5 11
Door County	1 56	1 79
Douglas County	186 52	
Downsville	19	4 89
Dukes Prairie		
Durand Light & Power Co.	7 42	
Eagle	75 56	110 34
East Valley	13 83	14 20
Eastern Fond du Lac	20 12	19 95
Earl	45	59
Eastern Wisconsin	153 32	195 50
Eau Claire County	5 74	8 70
Eau Galle	3 10	5 85
Edgar Cassell-Emmet	6 33	1 07

General Fund Receipts.

	1909	1910
Edgar Local	13 45	2 20
Edgerton	28 17	27 34
Edmond	04	.....
Eldorado & Friendship .....	.....	2 50
Electric, Water & Telephone Co.	20 83	21 42
Eleva Farmers' Central .....	.....	1 41
Elk Mound	9 77	5 55
Elmwood Farmers	30	33
Empire	3 20	3 68
Elroy	26 56	22 76
English Lake	02	04
Equity .....	.....	7 15
Eureka	10 77	17 83
Ettrick	3 82	4 40
Evansville Telephone Exchange	26 63	27 92
Evergreen Valley	04	.....
Farmers' Badger (Cuba City) .....	.....	.....
Farmers' Co-operative (Prairie du Sac)	78	1 36
Farmers' Co-operative (Wyocena) .....	.....	90
Farmers' Hixton & Northfield	24	.....
Farmers Tel. Co. Line 8	03	03
Farmers Independent Tel. Association	7 68	7 85
Farmers Independent	61	77
Farmers Inter-county Mutual	13 90	18 77
Farmers Lake Shore Telephone, Traction and Electric Power Company	4 47	.....
Farmers & Merchants	3 54	4 64
Farmers Mutual (Cambria) .....	.....	73
Farmers Mutual (Baraboo)	83	86
Farmers Mutual (Minong) .....	.....	.....
Farmers New Era	9 20	17 99
Farmers Ridge .....	.....	40
Farmers Telephone Co. of Beetown	17 58	24 57
Farmers Telephone Co. of Porter	31	27
Farmers Telephone Exchange	29 30	29 16
Farmers Union	2 39	7 99
Farmers of Cochrane	09	14
Fairchild & North-Eastern Ry .....	.....	2 80
Faulds, Robert C.	12	52
Fennimore Mutual	51	7 08
Fennimore .....	.....	3 31
Ferryville	10	10
First Farmers (Curran)	03	.....
Five Points	82	88
Foster, N. C. Lumber Co.	2 88	.....
Footville	16 02	17 05
Fortun, N. T. ....	.....	1 33
Fountain City	12 11	14 80
Interest	11	.....
Fox River Valley Telephone & Telegraph	268 88	302 82
Franksville	9 16	9 39
Freistadt & Cedarburg	7 24	8 84
Fremont	51	47
Georgetown & Garrett .....	.....	.....

General Fund Receipts.

Gilmanton & Dover Farmers.....	1909	1910
Interest	5 74	.....
Glidden	25	.....
Goodrich	34 93	36 73
Grafton	4 32	1 68
Grant County Tel. & Telegraph System.....	9 76	8 10
Interest	11 49	8 37
Grant County .....	.....	15
Grand View .....	.....	3 38
Green Lake Rural.....	.....	.....
Green Lake .....	.....	2 22
Greenwood	11 99	8 65
Grossman, S.....	.....	1 09
Guenther, C. E.....	.....	74
Hamburg	4 57	4 50
Hammond	5 67	8 44
Hanks, G. H.....	5 93	6 23
Hartford & Saylesville.....	.....	51
Hatley	2 40	51
Hawkins .....	.....	1 41
Hartford Rural .....	.....	88
Heidersdorf & Kreuscher.....	.....	1 69
Hickory Grove Farmers Mutual.....	.....	.....
Highland	4 84	.....
Interest	15	.....
Hillsboro	13 93	14 46
Hillsdale & Western.....	1 52	1 90
Hixton & Alma Center Farmers.....	.....	.....
Hixton & Northfield.....	.....	46
Holton Farmers .....	.....	.....
Hollandale .....	.....	1 29
Home	4 32	12 03
Horicon .....	.....	65
Horseshoe	76	1 80
Hubertus .....	.....	11 90
Hudson Prairie	2 16	2 28
Hulls Crossing Farmers.....	94	59
Independence .....	.....	5 35
Interstate	2 10	3 02
Inter County .....	.....	9 90
Interurban	81 24	88 43
Individual .....	.....	.....
Iowa	7 19	15 21
Interest .....	.....	19
Iowa County	68	79
Iron River Water, Light & Power.....	9 37	17 62
Jackson	3 83	6 08
Jefferson County	31 71	29 99
Jefferson Mutual	1 70	4 50
Interest	25	.....
Jefferson Mutual	3 77	.....
Jefferson	3 78	6 52
Jerper & Valdars.....	04	08
Johnsonville	73	62

General Fund Receipts.

	1909	1910
Juneau Electric	21 71	19 76
Juneau	2 51	5 84
Kegonsa Independent	2 03	3 28
Kendall Telephone Exchange.....		4 93
Kenosha Home	144 74	216 26
Kilbourn & Friendship.....	8 73	8 97
Kingston	7 04	6 25
Knapp	16 06	18 08
Interest	30	25
Knaps Creek		67
Kodan		
Konop, Reinke & Swagle.....		
Koro Farmers		
La Crosse	198 87	214 19
La Crosse Interurban.....	140 71	114 27
Ladoga & Brandon.....	23	
Ladoga & Oak Center.....		04
LaFarge	12 64	13 64
LaFayette	6 02	5 93
Lake Hallie		
Lake Shore		
Lamartine & Rock River.....		
Lamont Central		
Lampson Mercantile Co.....		15
Lapp & Sturner.....	10 22	
Larabee	1 16	82
Last Chance		
Lean, F. W.....	1 03	1 10
Lebanon	2 32	5 84
Leeds Farmers	5 06	5 83
Liberty & Newton	2 06	70
Lincoln Farmers.....	3 24	4 60
Lindsey	78	2 86
Lisbon	12	1 13
Little Calumet	18	1 13
Little Ten		36
Lodi Telephone Exchange.....	17 48	18 30
Interest	27	
Logansville	4 25	5 17
Lone Rock	7 92	8 49
Interest		18
Loretta & Logansville	12	40
Long Grove Farmers' Mutual.....		
Lovetts Branch		
Loyal Telephone Exchange.....	5 28	7 78
Interest		10
Ludington	8 91	13 65
Luxenburg	17 71	9 35
Lynn		02
Manawa	6 09	6 45
Manitowoc & Northern	1 73	2 30
Manitowoc & Western	96 78	44 74
Marathon City	43	54
Marathon County	95 28	98 60

General Fund Receipts.

	1909	1910
Marathon Zeigler	18	22
Marion & Northern.....	34 37	30 91
Markesan	9 00	9 65
Marquette & Adams Co.....	61	8 19
Marquette	9 20	11 11
Matteson	3 21	10 48
Mauston Electric Service.....	18 76	19 64
Mayville Rural		2 16
Marshfield, Telephone Exchange.....	30 78	33 73
Mattoon	1 94	5 87
Mazomanie	14 37	13 01
McKinley		2 20
Interest		05
Medford Telephone Exchange.....	11 82	14 11
Interest		12
Mellville Settlement.....		1 59
Mequon	13 31	14 85
Interest		23
Menomonee Falls.....	14 00	16 04
Interest		16
Merrill	66 35	64 67
Merton	2 06	4 21
Michigan State	13 69	12 96
Midway		11 46
Mill Creek		2 83
Milltown Mutual	64	3 91
Milton & Milton Jct.....	28 51	29 98
Mineral Point	24 86	25 63
Modena Co-operative.....	10	08
Mondovi	19 37	19 24
Monroe	37 01	40 55
Monroe County.....	93 88	98 16
Mosinee		3 19
Morris	10	01
Mosel & Centerville.....		2 47
Mt. Horeb Independent	18 04	19 67
Mt. Vernon	14 40	19 26
Murray Farmers.....		46
Muscoda Mutual.....	3 47	1 69
Nebagamon	6 24	4 70
Nelsonville	9 75	5 59
Nelson Farmers		4 77
Neshkoro		2 05
New Berlin Line	04	15
New Auburn		78
Newburg	17 20	19 85
New Cashton	10 65	15 27
Newcomb Valley	28	
New Haven & Dell Prairie.....		
New Lisbon Mutual.....	4 02	5 37
Newton	87	4 65
New Union	38 48	41 31
Northfield Farmers	6 59	7 20
Northwestern	1 05	2 37

General Fund Receipts.

	1909	1910
Norwalk Independent	27	2 12
North Wisconsin Toll Line.....	106 44	82 95
Northwestern Telephone Exchange.....	135 66	.....
Oakfield	31 19	34 57
Oak Ridge & Niebull.....	.....	07
Ocean Wave Mutual .....	.....	.....
Oconto County	31	23
Oconto Rural .....	.....	1 57
Oneida & Vilas County	16 50	25 30
Ontario & Wilton	10 90	11 09
Oostburg	9 57	6 82
Oregon	11 59	13 80
Orfordville	21 23	23 13
Ormsby Land & Timber Co.....	.....	46
Osceola Farmers, Mutual	30 00	20 20
Osseo	17 08	18 43
Interest	10	.....
Owen	1 48	4 30
Oxford & New Haven Independent Limited...	7 20	1 13
Pacific & Wyocena Farmers.....	.....	.....
Pardeville	7 60	13 10
Paris .....	.....	.....
Peoples (Lime Ridge).....	14 80	18 45
Peoples (Superior).....	141 00	150 07
Peoples (Mt. Hope).....	13 46	16 18
Peoples of Dane County.....	11 59	13 79
Peoples (Rio)	73 74	77 75
Pepin County .....	.....	11 71
Pepin	42 84	14 10
Perry-Hollandale	3 98	4 18
Perry Mutual	1 53	4 01
Pewaukee & Sussex	5 00	9 84
Pine Bluff	4 40	6 82
Pine River .....	.....	75
Pierce County	264 68	123 54
Pigeon Valley	2 50	2 92
Pittsville	1 35	2 29
Platteville, Rewey & Ellenboro.....	11 62	18 43
Interest	20	.....
Pleasant Valley	06	1 07
Plymouth Telephone Exchange.....	15 44	16 94
Pompey's Pillar .....	.....	21
Portage	71 40	89 05
Portage & Kilbourn	30	1 88
Interest	05	.....
Port Washington	1 42	1 86
Port Wing	15 58	16 98
Poynette	15 30	15 86
Prairie Farm, Ridgeland & Dallas Co-operative	6 90	17 13
Prescott Telephone Exchange.....	4 88	8 17
Interest	19	.....
Prairie Queen .....	.....	.....
Preston Farmers	3 86	3 85
Price County	14 00	12 58

General Fund Receipts.

	1909	1910
Interest	22	12
Progress	04	06
Prospect, Guthrie & Big Bend	9 70	10 63
Quarry Riverside		08
Random Lake	3 17	4 72
Rankin		
Rapids & Western	11	56
Rathburn	20 88	11 33
Reedsburg	43 54	49 61
Reseberg Mutual	21	65
Rewey & Mineral Point		
Reynolds & Lambert	1 70	1 52
Rhineland Mutual	32 04	35 35
Rib Lake	10 90	12 73
Rice Lake & Northeastern	25 05	33 97
Richmond	1 59	1 12
Richwood & Akan	76	84
Richwood Farmers	2 37	65
Richfield, Hubertus & Holyhill	10 75	
Ridgeway, Jonesdale & Hollandale		
Ripon	19 48	28 70
Ripon Rural	6 56	10 78
Riverview		1 31
Robbins, M. M.	10	08
Rock County	104 34	112 02
Rock County Farmers	12 89	13 95
Rockland	78	38
Rosendale	9 22	10 73
Rubican		1 17
Rudd & Rood	2 89	3 36
Rudolph		1 65
Rural	17 17	6 36
Rush River & Eau Galle	6 52	12 12
Rush River & Pleasant Valley		
Samartine & Rock River		
Sandusky	1 10	1 68
Sawyer & Western		23
Scandinavia	21 36	26 14
Sharon	11 11	26 92
Shaw	6 17	7 46
Shields	36	53
Shiloh		2 11
Shiocton	2 40	
Interest	49	
Shiocton	18 43	27 30
Shoudy, I.	60	
Silver Creek	28	1 62
Sinsinawa		
Social Ridge		
South Gilman		11
South Wayne	5 77	6 46
Southhill		2 04
South West Prairie		30
South York		

General Fund Receipts.

	1909	1910
Spooner	9 41	8 95
Springfield Farmers	1 85	2 15
Spring Green & Wyoming	32	19
State Long Distance	23 24	26 37
St. Croix Farmers Mutual	2 88	5 70
Interest		10
St. Croix Valley Telephone Exchange.....	48 65	57 23
Stockbridge & Sherwood	4 16	34 57
Stratford	2 72	2 95
Strum	1 69	1 87
Sturgeon Bay & Gardner	1 05	89
Sullivan	4 69	11 76
Interest	59	15
Sullivan	9 52	.....
Superior Rural	42	47
Sylvan & Soldiers Grove Mutual.....	01	50
Tamarack	2 35	2 90
Taylor, C. M.	1 18	2 29
Tenney	1 23	3 15
Theresa Union	42 11	45 36
Thorp	4 62	5 30
Tinkham & Meilkie .....	.....	32
Tomah Electric	37 50	45 13
Town Line Farmers Independent.....	3 88	4 78
Town Line .....	.....	21
Town Sheboygan Falls Rural.....	46	76
Tri-State Telephone & Telegraph.....	149 45	67 14
Troy & Honey Creek	52 02	44 94
Tunnel City .....	.....	1 33
Turon .....	.....	.....
Two Rivers	13 23	15 79
Union	61 73	65 34
Interest	32	.....
Union Grove	13 94	18 00
Union (Reedsburg)	11 72	.....
United	59 05	63 76
Interest .....	.....	90
Unity & Southwestern .....	.....	25
Unity & Western.....	1 93	1 85
Utica Farmers Mutual	30	69
Utica	16 03	19 07
Valley .....	.....	20
Viroqua	29 45	37 90
Walworth Telephone Exchange	20 40	24 60
Warrens Land Co. Telephone Exchange	7 06	6 56
Washburn County Farmers.....	53	57
Washington County	3 12	6 69
Watertown	2 59	17 76
Interest	32	.....
Watertown	13 20	.....
Waunakee	6 94	9 23
Wausau	114 93	124 36
Wausaukee	3 61	3 36
Waushara	88 66	121 21

General Fund Receipts.

	1909	1910
Welch Valley		
Werley	43	43
Westby	21 41	26 28
West Bend & Trenton		
West Clarno		
West Side LaFayette County		
Western Crawford County Farmers	1 61	5 76
Western Wisconsin	97 63	101 48
Westfield Farmers	8 93	15 48
Westford	1 16	87
West Greenbush	08	06
West Oakland		49
West Spring Green	4 46	1 48
West Wisconsin	11 20	17 46
West Warden Mutual		61
Weyerhauser & Island Lake		3 72
White Oak	7 21	5 81
White River Farmers'		1 02
Wind Lake	1 95	4 85
Wilcox Valley		
Winnebago		
Wisconsin & Northern R. R. Co.	9 71	15 88
Interest		14
Wisconsin	32,875 39	37,317 81
Withee & Maplehurst		
Wittenberg	13 16	7 10
Wonewoc	9 19	9 02
Interest		20
Wood County	55 82	63 60
Woodhull	2 68	4 76
Woodland	16	37
Yankee Hollow		
Yellow River		96
York Center	6 00	5 85
Total	<u>\$40,522 43</u>	<u>\$53,259 47</u>

FIRE INSURANCE COMPANIES.

	1909	1910
Aachen & Munich Fire Ins. Co.	\$866 84	3747 34
Adriondack Fire Ins. Co.	20 51	137 52
Aetna Ins. Co.	1,334 08	1,748 29
Agricultural Ins. Co.	586 32	653 11
Allemannia Ins. Co.	382 42	448 54
American Central Ins. Co.	3,423 82	1,810 22
American Ins. Co., Newark.	3,376 11	3,166 27
American Mfgs. Mutual Ins. Co.	76 72	22 73
Atlas Assurance Co.	1,138 78	993 64
American Druggist Ins Co.	36 67	21 81
American National Ins. Co.	35 61	145 25

General Fund Receipts.

	1909	1910
Ben Franklin Ins. Co.....	421 71	175 37
Boston Ins. Co.....	900 81	839 61
British & Foreign Ins. Co.....	59 64	21 96
British American Assurance Co.....	172 73	466 06
Buffalo Commercial Ins. Co.....	155 18	104 57
Buffalo German Ins. Co.....	387 02	347 56
California Ins. Co.....	127 75	280 13
Caledonia Ins Co.....	32 06	258 50
Calumet Ins Co.....	859 20	410 80
Camden Ins Co.....	17 15	392 43
Capital Fire Ins. Co.....	271 84	315 62
Central Mfgs. Mutual Ins. Co.....	43 60	311 18
Central National Fire Ins. Co.....	.....	255 90
Concordia Ins Co.....	3,354 85	2,639 85
City of New York Ins. Co.....	525 56	507 06
Citizens of Missouri Ins. Co.....	294 35	895 76
Colonial Ins. Co.....	31 46	16 09
Columbia Ins. Co.....	85 84	88 54
Commerce Ins. Co.....	154 30	175 14
Commercial Union Assurance Co.....	2,718 19	2,477 43
Commercial Union Fire Ins. Co.....	316 46	329 69
Commonwealth Ins. Co., N. Y.....	325 83	370 79
Commonwealth Ins. Co., Iowa.....	.....	.....
Connecticut Ins. Co.....	1,625 80	1,903 41
Consolidated Fire & Marine Ins. Co.....	277 77	408 23
Continental Ins. Co.....	2,461 61	2,319 86
County Fire Ins. Co., Philadelphia.....	322 67	293 16
Cosmopolitan Ins. Co.....	.....	.....
Cooper Ins. Co.....	228 83	217 88
Delaware of Philadelphia Ins. Co.....	1,030 72	609 75
Des Moines Fire Ins. Co.....	178 18	227 59
Detroit Fire & Marine Ins Co.....	894 97	621 33
Druggists Mutual Ins. Co.....	.....	.....
Dubuque Fire & Marine Ins. Co.....	204 32	656 89
Dixie Ins. Co.....	79 90	204 19
Eagle of New York Ins. Co.....	.....	.....
Eastern Ins Co.....	247 37	102 10
Equitable Fire & Marine Ins. Co.....	710 87	743 25
Farmers Ins. Co.....	343 72	307 91
Farmers & Merchants Ins. Co.....	81 60	344 30
Federal Ins. Co.....	140 83	116 84
Federal Union Ins. Co.....	90	83 79
Fidelity Fire Ins. Co.....	601 97	451 69
Fire Ass'n. of Philadelphia.....	2,821 16	2,558 16
Firemans Fund Ins. Co.....	1,774 17	1,862 99
Firemans Ins. Co.....	937 20	977 02
Franklin Ins. Co.....	485 71	342 47
Georgia Home Ins. Co.....	167 60	299 12
German Alliance Ins. Co.....	267 49	1,187 59

General Fund Receipts.

	1909	1910
German American Ins. Co.....	3,670 76	2,674 56
German of Indianapolis Ins. Co.....	679 41	580 47
German of Peoria Ins. Co.....	272 90	292 86
German of Pittsburg Ins. Co.....	514 46	269 33
German Union Ins. Co.....	226 65	.....
Germania Fire Ins. Co.....	2,545 03	2,092 94
Germantown Fire Mutual Ins. Co.....	561 90	324 55
General Marine Ins. Co.....	.....	8 83
Girard Fire & Marine Ins. Co.....	430 52	478 88
Glen Falls Ins. Co.....	391 42	602 23
Globe & Rutgers Fire Ins. Co.....	597 05	907 21
Granite State Ins. Co.....	214 65	255 96
German Fire Ins. Co., W. Va.....	.....	59 03
Hamburg & Bremen Fire Ins. Co.....	1,097 76	852 86
Hamilton Fire Ins. Co.....	.....	.....
Hanover Fire Ins. Co.....	1,906 35	1,807 48
Hartford Fire Ins. Co.....	7,527 47	7,415 03
Hawkeye Ins. Co.....	422 04	269 47
Herman Farmers Mutual Ins. Co.....	450 21	493 27
Home Ins. Co.....	4,000 42	4,420 24
Imperial Ins. Co.....	37 39	55 24
Indemnity Mutual Marine Ins. Co.....	444 12	175 19
Indiana Lumbermen's Mutual Ins. Co....	.....	118 18
Indiana Millers' Mutual Fire Ins. Co....	259 80	130 27
Indianapolis Fire Ins. Co.....	.....	.....
Insurance Co. of North America.....	3,262 61	3,331 02
Insurance Co. of the State of Illinois....	1,923 11	1,277 55
Insurance Co. of the State of Penn.....	297 24	373 90
Jefferson Fire Ins. Co.....	531 43	396 66
Law Union & Crown Ins. Co.....	95 15	129 20
Liverpool, London & Globe, New York...	249 45	197 50
Liverpool, London & Globe, Liverpool....	3,185 06	3,772 96
London Assurance Co.....	363 29	756 27
London & Lancashire Fire Ins. Co.....	1,529 71	1,581 94
Louisville Ins. Co.....	128 03	137 90
Lumber Mutual Fire Ins. Co.....	102 49	225 19
Lumber Ins. Co. of New York.....	314 50	188 69
Lumbermen's Ins. Co.....	375 04	353 33
Lumbermen's Mutual Fire Ins. Co.....	159 20	189 97
Manheim Ins. Co.....	466 18	241 77
Marine Ins. Co.....	97 18	64 93
Mechanics Traders of New Orleans.....	459 60	382 13
Mechanics Ins. Co.....	422 79	352 47
Mercantile Fire & Marine Ins. Co.....	129 27	209 21
Metropolitan Fire Ins. Co.....	299 14	207 23
Michigan Commercial Ins. Co.....	1,427 32	1,769 88
Michigan Fire & Marine Ins. Co.....	455 18	557 03
Michigan Millers' Mutual Ins. Co.....	343 30	147 45
Millers Mutual Ins. Co.....	203 30	112 65

General Fund Receipts.

	1909	1910
Millers National Ins. Co.....	903 13	613 44
Mill Owners Mutual Ins. Co.....	109 96	92 24
Milwaukee Fire Ins. Co.....	1,558 03	1,155 87
Milwaukee German Fire Ins. Co.....	438 50	407 58
Milwaukee Mechanics Ins. Co.....	4,330 80	3,328 63
Moncnganela Ins. Co.....		60 65
Nassau Fire Ins. Co.....	115 80	214 42
National Alleghney Ins. Co.....	322 86	350 81
National Brewers Ins. Co.....	137 18	86 51
National Fire, Hartford Ins. Co.....	4,208 88	2,807 34
National Lumber Buffalo Ins. Co.....	336 33	281 93
National Manfg. Mutual Ins. Co.....		
National Union Fire, Pittsburg.....	1,242 35	1,199 46
New Brunswick Fire Ins. Co.....	74 04	159 27
Newark Fire Ins. Co.....	510 47	387 37
New Hampshire Fire Ins. Co.....	914 06	989 91
Niagara Fire Ins. Co.....	2,168 73	1,652 33
North British & Mercantile of London....	2,809 07	2,561 01
North British & Mercantile of New York	230 37	157 29
North River Ins. Co.....	1,012 09	761 74
Northern Assurance Ins. Co.....	1,529 46	1,530 97
Northwestern Fire & Marine Ins. Co....		190 07
Northwestern National Ins. Co.....	5,603 87	3,214 02
Norwich Union Fire Ins. Co.....	1,089 82	1,015 22
Northern Ins. Co.....	612 25	444 86
Ohio German Fire Ins. Co.....	37 71	
Old Colony Ins. Co.....	483 13	383 75
Orient Ins. Co.....	1,520 26	1,218 77
Palatine Ins. Co.....	1,096 37	1,058 20
Pelican Assurance Co.....	17 79	119 75
Pennsylvania Fire Ins. Co.....	1,714 35	1,655 80
Pennsylvania Lumberman Mutual Ins. Co.		155 13
Peoples National Fire Ins. Co.....		301 03
Phoenix Assurance Co. London.....	975 66	976 75
Phoenix Ins. Co., Hartford.....	3,141 80	3,293 93
Phoenix Ins. Co., Brooklyn.....	7,299 99	5,849 15
Pittsburg Ins. Co.....	154 35	100 68
Providence Ins. Co., Washington.....	849 95	1,387 12
Prussian National Ins. Co.....	804 35	1,078 70
Queen of America Ins. Co.....	2,201 41	
Queen City Fire, So. Dak.....	152 18	2,126 13
Reliance Ins. Co.....	977 79	558 99
Rochester German Ins. Co.....	1,879 66	1,161 02
Royal Exchange Assurance Co.....	1,761 42	487 13
Royal Ins. Co.....	3,078 07	3,223 90
Rhode Island Ins. Co.....	108 99	100 52
Scottish Union & National Ins. Co.....	1,868 45	1,181 69
Security Ins. Co. of New Haven.....	1,422 16	1,407 47

General Fund Receipts.

	1909	1910
Security Fire Ins. Co. of Iowa.....		37 31
Shawnee Fire Ins. Co.....	179 89	276 78
State Fire Ins. Co.....	98 64	104 46
St. Paul Fire & Marine Ins. Co.....	2,117 13	2,014 01
St. Louis Fire Ins. Co.....	124 13	98 00
Spring Garden Ins. Co.....	2,498 09	2,267 63
Springfield Fire & Marine Ins. Co.....	3,985 44	2,270 54
Star Fire Ins. Co.....		
Sun Ins. Co.....	1,822 67	1,375 64
Southern Ins. Co., New Orleans.....		
Svea Fire & Life Ins. Co.....	395 33	400 49
Teutonia Ins. Co.....	342 81	351 68
Texas National Ins. Co.....		115 86
Toledo Fire & Marine Ins. Co.....	223 92	101 73
United States Lloyd Marine Ins. Co.....	1,126 59	279 24
Union Ins. Co.....	288 96	324 78
Union Marine Ins. Co.....	253 00	229 61
United American Fire Ins. Co.....		844 48
United Farmers Ins. Co.....		
United Firemans Ins. Co.....		
Westchester Fire Ins. Co.....	1,491 67	1,384 51
Western Assurance Co.....	892 31	1,078 76
Western Ins. Co.....	149 71	189 18
Western Reserve Ins. Co.....	353 60	322 89
Williamsburg City Fire Ins. Co.....	1,495 22	1,202 62
Winona Fire Ins. Co.....	595 39	30 09
Total	\$161,717 04	\$146,444 03

ACCIDENT, SURETY, ETC.

	1909	1910
Aetna Accident & Liability Co.....	\$6 51	\$51 58
Aetna Indemnity Ins. Co.....	91 97	93 86
Aetna Life, Accident Dep't.....		
American Bankers, Minn.....	77	
American Bonding Co. of Baltimore....	267 62	445 58
American Credit-Indemnity, New York..	347 25	352 50
American Surety Co., New York.....	447 26	621 99
American Fidelity Co.....	589 47	1,049 26
American Live Stock.....		29 44
Bankers Surety Co.....	149 98	219 46
Casualty Co. of America.....	474 75	544 66
Central Accident Ins. Co.....	28 26	
Consolidated Guarantee.....		
Continental Casualty Ins. Co.....	765 40	899 90
Empire State Surety Co.....	63 14	80 03

General Fund Receipts.

	1909	1910
Employers Liability Assurance Corporation	1,564 66	1,558 74
Fidelity & Casualty Co.....	2,269 98	2,505 36
Fidelity & Deposit Co. of Baltimore.....	663 68	984 31
Frankfort Marine Accident & Plate Glass	1,481 15	1,497 11
General Accident Assurance Corporation	243 09	333 25
Guarantee Co. of North America.....	18 03	18
Hartford Steam Boiler Inspection & In-		
surance Co.....	461 69	717 12
Illinois Surety Co.....	99 25	92 60
Indiana and Ohio Live Stock Ins. Co....	.....	11 20
Lloyds Plate Glass Co.....	143 44	146 55
London Accident & Guarantee Co.....	1,663 66	1,568 23
Massachusetts Bonding & Ins. Co.....	106 59	182 56
Maryland Casualty Co.....	1,620 83	1,618 56
Metropolitan Plate Glass & Casualty Co..	217 23	236 07
Metropolitan Surety Co.....	.....	.....
National Casualty Co.....	178 91	296 17
National Surety Co.....	269 60	582 97
New Amsterdam Casualty Co.....	84 55	84 86
New Jersey Plate Glass Ins. Co.....	301 26	320 33
New York Plate Glass Ins. Co.....	158 11	160 98
North American Accident Ins. Co.....	422 86	619 26
Norwich & London Accident.....	1 00	.....
Ocean Accident & Guarantee Corporation	1,255 14	1,350 72
Pacific Mutual Life, Accident Dept.....	644 86	443 59
Pacific Surety Co.....	36 19	28 01
Preferred Accident Ins. Co.....	382 24	420 66
Philadelphia Casualty Ins. Co.....	616 23	662 85
Phoenix Preferred Accident Ins. Co.....	166 83	141 28
Standard Life & Accident Ins. Co.....	2,407 26	2,333 87
St. Paul Hail & Cyclone.....	.....	.....
Title Guarantee & Surety Co.....	173 22	187 68
Travelers Accident Dept.....	3,535 86	3,679 21
United States Casualty Co.....	626 66	600 44
United States Fidelity & Guarantee Co..	751 52	987 30
United States Health & Accident Co....	492 09	439 10
United Surety Co.....	286 00	320 95
Woodman Casualty Co.....	53 70	101 61
Wisconsin Plate Glass Ins. Co.....	.....	.....
Total	<u>\$26,629 75</u>	<u>\$29,601 94</u>

LIFE INSURANCE COMPANIES.

	1909	1910
Aetna Life Ins. Co., Hartford.....	\$2,407 57	\$2,384 50
Central Life Assurance of the U. S.....	1,990 03	2,613 03
Des Moines Life Ins. Co.....	1,195 19	1,243 48
Fire & Life Ins. Co.....	.....	567 72
Metropolitan Life Ins. Co.....	7,563 71	7,933 03
New England Mutual Life Ins. Co.....	953 17	.....

General Fund Receipts.

	1909	1910
New York Life Ins. Co.....	10,396 02	10,150 96
North American Life Ins. Co.....	.....	.....
Northwestern Mutual Life Ins. Co.....	403,238 68	433,755 45
Old Colony Life Ins. Co.....	.....	.....
Prudential Ins. Co.....	.....	.....
Travelers Ins. Co.....	.....	.....
Wisconsin Life Ins. Co.....	1,658 42	1,656 91
Wisconsin National Life Ins. Co., Oshkosh	1,638 51	1,737 93
Total	<u>\$431,041 30</u>	<u>\$462,043 01</u>

FREIGHT LINE AND EQUIPMENT COMPANIES.

	1909	1910
Armours Car Lines.....	\$351 63	\$303 80
American Refrigerator Transit Co.....	12 26	11 52
Chicago, N. Y. & Boston Refrigerator Co.	36 07	39 59
Cudahy Milwaukee Refrigerator Co.....	173 46	187 21
Cudahy Packing Co.....	39 80	43 02
Cold Blast Transit Co.....	10 86	9 49
Douds Stock Co.....	6 60	8 55
Libby, McNeill & Libby.....	9 14	10 64
Live Poultry Transportation Co.....	1 88	2 16
Mather Stock Car Co.....	9 50	9 20
Merchants Despatch	433 88	453 15
Milwaukee Refrig. & Transit Co.....	27 41	27 03
Morris & Co.....	41 15	51 10
National Car Line Co.....	72 42	68 86
National Car Co.....	26 98	1 60
St. Louis Refrigerator Co.....	5 31	5 26
St. Louis Refrigerator Car Co.....	51	.....
Shippers Refrigerators Car Co.....	1 80	2 97
Streets Western Stable Car Line Co.....	61 11	102 53
Swifts Refrigerator Transit Co.....	171 79	170 08
Union Refrigerator Transit Co.....	145 22	132 46
Union Tank Line.....	1,908 82	2,064 80
Total	<u>\$3,547 60</u>	<u>\$3,705 02</u>

LOAN AND TRUST COMPANIES.

	1909	1910
Citizens Trust Co.....	\$1,086 14	.....
Central Trust Co.....	1,535 81	.....
East Wisconsin Trustee Co.....	517 31	\$71 08
Fidelity Trust Co.....	1,018 13	.....
Northwestern Loan & Trust Co.....	742 52	.....
Milwaukee Trust Co.....	1,461 72	.....
Oshkosh Savings & Trust Co.....	666 30	.....

General Fund Receipts.

	1909	1910
Portgage Mortgage Loan & Trust Co.....	547 85	525 55
Savings Loan & Trust Co.....	1,310 65	.....
Wisconsin Trust Co.....	1,610 41	.....
Wisconsin Valley Loan & Trust Co.....	557 81	.....
Wis. Savings Loan & Trust Co.....	618 43	.....
Total	<u>\$11,673 08</u>	<u>\$596 63</u>

LOG DRIVING AND BOOM COMPANIES.

	1909	1910
Tomahawk River Improvement Co.....	\$22 07	\$22 17
Tomahawk River Land & Boom Co.....	138 38	137 99
Vienx Desert Improvement Co.....	20	1 34
Wolf River Boom Co.....	42 14	30 03
Total	<u>\$202 79</u>	<u>\$191 53</u>

TAX FROM PLANK ROADS.

	1909	1910
Lake Avenue Company.....	.....	\$238 27
Sheboygan & Fond du Lac.....	\$23 91	25 01
Milwaukee & Cedarburg.....	23 62	.....
Total	<u>\$47 53</u>	<u>\$263 28</u>

TAX FROM EXPRESS COMPANIES.

	1909	1910
Adams Express Co.....	\$744 75	\$697 28
American Express Co.....	6,227 32	5,903 32
Northern Express Co.....	399 30	366 75
U. S. Express Co.....	1,769 68	261 75
Wells, Fargo Express Co.....	.....	1,943 24
Western Express Co.....	220 29	228 62
Total	<u>\$9,361 34</u>	<u>\$9,400 96</u>

General Fund Receipts.

TAX FROM TELEGRAPH COMPANIES.

	1909	1910
Chicago, Milwaukee & Lake Superior....	\$1,200 24	\$1,181 59
Chicago & Milwaukee Telegraph Co.....	205 75	180 05
North American Telegraph Co.....	1,714 63	1,856 78
Western Union Telegraph Co.....	18,289 34	18,286 51
Total	<u>\$21,409 96</u>	<u>\$21,504 93</u>

SLEEPING CAR COMPANIES.

	1909	1910
Pullman Sleeping Car Company.....	<u>\$5,301 97</u>	<u>\$5,771 53</u>

TAX ON STREET CAR COMPANIES FROM COUNTIES.

	1909	1910
Dane County	\$345 16	.....
Douglas County	452 23	\$163 45
Total	<u>\$797 39</u>	<u>\$163 45</u>

TAX ON STREET RAILWAY COMPANIES.

	1909	1910
Ashland Light, Power, Street Ry. Co....	\$1,496 61	\$1,543 16
Beloit Traction Co.....	713 77	708 71
Chicago, Milwaukee and Electric Ry. Co. ....	.....	1,143 08
Chippewa Valley Ry. L. & P. Co.....	6,792 30	8,858 90
Duluth Street Ry. Co.....	8,058 66	8,858 90
Eastern Wisconsin Ry. & Light Co.....	7,252 79	7,544 35
Green Bay Traction Co.....	8,922 09	8,287 36
Janesville Street Ry Co.....	425 95	422 94
Kenosha Electric Co.....	1,841 98	2,114 71
La Crosse & Onalaska Street Ry. Co....	207 22	228 62
La Crosse City Ry. Co.....	5,368 65	5,143 88
Manitowoc & Northern Traction Co.....	1,439 05	1,428 86
Menomonee & Marinette & T. Co.....	2,475 16	2,629 09
Merrill Ry. & Light Co.....	1,266 36	1,257 39
Milwaukee Electric Ry. & L. Co.....	244,637 86	249,763 87
Milwaukee Light, Heat & Traction Co...	56,410 61	62,869 62
Milwaukee Northern Ry. Co.....	6,446 93	18,175 04
Rockford & Interurban Ry. Co.....	3,396 15	3,372 10

General Fund Receipts.

	1909	1910
Sheboygan Light, Power & Ry. Co.....	7,022 55	7,315 74
Southern Wisconsin Ry. Co.....	7,137 67	8,001 59
Twin City Cent. Electric Co.....	460 49	514 39
Waupaca Electric Light & Ry. Co.....	921 00	971 62
Wausau Street Ry. Co.....	805 87	2,686 25
Winnebago Traction Co.....	6,792 30	.....
Wisconsin Traction L. H. & P. Co.....	10,361 13	10,744 99
Wisconsin Electric Ry. Co.....	.....	7,430 05
Total	<u>\$390,653 15</u>	<u>\$422,015 21</u>

LEGACY TAX BY COUNTIES.

	1909	1910
Auams	\$104 17	\$27 84
Ashland .....	.....	87 50
Barron	33 03	14 55
Bayfield	12,395 05	6 04
Brown	1,123 23	7,937 71
Buffalo	4 27	.....
Burnett .....	.....	128 90
Calumet	354 54	3,086 09
Chippewa	1,070 26	688 46
Clark	129 93	127 04
Columbia	2,902 65	3,259 25
Crawford	98 39	80 15
Dane	7,852 73	26,160 16
Dodge	1,283 27	1,900 17
Door	237 43	166 03
Douglas	1,007 31	818 26
Dunn	304 34	268 99
Eau Claire	3,608 79	2,086 01
Fond du Lac.....	1,689 91	1,970 41
Forest .....	.....	10 41
Grant	3,543 96	3,521 10
Green	3,658 63	1,816 60
Green Lake	694 43	1,386 64
Iowa	7,202 12	4,044 47
Iron .....	.....	141 42
Jackson	265 56	183 42
Jefferson	4,623 46	1,074 49
Juneau	46 29	961 39
Kenosha	84,685 88	799 08
Kewaunee	536 99	171 17
La Crosse	5,162 70	5,919 02
Lafayette	1,793 19	862 52
Langlade .....	.....	24 71
Lincoln	184 93	90 62
Manitowoc	1,371 56	2,648 21
Marathon	431 40	11,045 95
Marinette	8,486 41	4,169 87

General Fund Receipts.

	1909	1910
Marquette	60 30	24 93
Milwaukee	248,178 15	82,261 90
Monroe	187 73	1,337 04
Oneida		178 05
Outagamie	8,706 52	32,905 56
Ozaukee	325 61	24 89
Pierce	235 33	126 41
Polk		398 62
Portage	784 64	2,008 56
Racine	3,938 63	10,626 73
Richland	93 01	370 03
Rock	4,372 11	3,062 13
St. Croix	579 18	2,600 52
Sauk	281 80	3,043 77
Shawano		30 43
Sheboygan	2,700 37	7,514 99
Trempealeau	347 35	558 89
Vernon	148 52	457 84
Walworth	3,715 35	7,354 39
Washington	1,061 72	3,597 88
Waukesha	7,031 70	23,206 93
Waupaca	606 26	446 24
Waushara	2,357 99	127 83
Winnebago	6,114 19	8,835 82
Wood	274 91	494 58
V. A. Hull.....	12 75	
Non-resident legacies		4,287 36
Total	\$449,000 93	\$283,566 97

CHARITABLE AND PENAL INSTITUTIONS.

RECEIPTS.

	1909	1910
State Hospital for Insane.....	\$10,885 03	\$8,146 10
Northern Hospital for Insane.....	8,829 37	9,021 15
Wisconsin Home for Feeble Minded.....	2,452 92	2,441 13
Wisconsin School for Deaf.....	1,127 36	1,501 79
Wisconsin School for Blind.....	1,508 73	1,144 80
Wisconsin Industrial School for Boys....	2,130 72	1,841 81
Wisconsin State Prison	90,836 77	99,367 41
Wisconsin State Public School.....	820 41	1,167 16
Wisconsin State Reformatory	34,649 18	24,352 47
Wisconsin State Tuberculosis Sanatorium	10,829 46	11,850 54
Total	\$164,069 95	\$160,834 36

General Fund Receipts.

SUNDRY SOURCES.

	1909	1910
State Department	\$98,789 67	\$118,801 14
State Department, slaughtered animals..	24,357 09	18,809 37
State Department, C. P. Cary, refund....	196 00	.....
Land Department	949 79	1,149 42
Insurance Fees	68,429 53	61,187 74
Land Sales	9,066 96	12,048 68
Trespass & Penalty.....	235 01	277 33
Treasury Agent	16,225 00	28,523 88
Refunds	3,733 44	253 43
U. S. Gov. (Gov. Davidson).....	32,900 00	30,837 88
Gov. Davidson (fees).....	15 00	25 00
Commissioner of Banking.....	8,175 80	9,915 10
Free Library Commission.....	2,040 01	2,343 67
Supt. of Public Property.....	1,531 03	2,078 75
State School Superintendent.....	2,791 55	1,860 65
Attorney General	313 79	217 59
Total	<u>\$269,749 67</u>	<u>\$288,329 63</u>

MISCELLANEOUS RECEIPTS.

	1909	1910
Interest on state deposits.....	\$33,496 00	\$27,284 87
Lost property W. N. G.....	529 46	1,354 33
E. A. Birge, Director.....	714 13	652 25
H. S. Russell, Director.....	517 40	355 52
State insurance fund.....	23,500 00	15,217 66
Redeemed drafts	203 52	52 56
Wisconsin Grain Commission.....	10,000 00	6,836 59
Reassessment City Sparta.....	2,141 91	.....
Reassessment Town Caledonia.....	2,568 76	.....
Oil fund	6,530 42	16,064 24
J. W. Stone, Warden.....	4,960 00	.....
University fund income, loan.....	202,000 00	128,000 00
Univ. fund income, int. on loan.....	1,056 05	253 32
W. H. Hughes (claim against est. David Kurtz)	222 62	.....
State Board of Health.....	87 50	.....
Misc. fees	101 38	178 65
Fees, Chap. 482, Laws 1907.....	100 17	86 84
Interstate Park Assn.....	75 00	17 05
Non residence fishing licenses.....	.....	5,926 95
E. M. Griffith.....	10 24	.....
Lake St. Croix licenses.....	.....	4,478 35
Jas. A. Nevin, Supt.....	.....	12 50
State Historical Society.....	.....	1,360 21

General Fund Receipts.

	1909	1910
Ward & Smith Fund.....	1,111 43
Capitol Commission	501 59
Village of N. Milwaukee, refund S. Ry. tax	135 65
Village of W. Milwaukee, refund S. Ry. tax	125 19
Commissioner of Public Printing.....	2,248 84
M. C. Bergh, P. M., W. N. G.....	8 00
Certificates of births from counties.....	3,984 00
Total	<u>\$288,814 56</u>	<u>\$216,246 59</u>

General Fund Disbursements.

GENERAL FUND DISBURSEMENTS.

EXECUTIVE DEPARTMENT.

	1909	1910
Governor	\$5,000 00	\$5,000 00
Lieutenant Governor	1,000 00	1,000 00
Private and Military Secretary.....	2,800 00	2,800 00
Clerks, stenographers and messengers...	3,900 00	3,900 00
Postage, printing, telegrams, etc.....	1,143 35	688 22
Total	<u>\$13,843 35</u>	<u>\$13,388 22</u>

STATE DEPARTMENT.

	1909	1910
Secretary of State.....	\$5,000 00	\$5,000 00
Assistant Secretary of State.....	2,500 00	2,500 00
Clerks and messengers.....	28,410 00	28,500 00
Postage	2,849 00	3,212 08
Publishing delinquent corporations.....	274 55	270 40
Printing	6,609 64	5,247 74
Total	<u>\$45,643 19</u>	<u>\$44,730 22</u>

TREASURY DEPARTMENT.

	1909	1910
State Treasurer	\$5,000 00	\$5,000 00
Assistant Treasurer	2,500 00	2,500 00
Clerks and watchman.....	9,904 00	9,944 00
State Treasurer's Bond.....	690 00	750 00
Postage	749 20	951 40
Printing, telegrams, etc.....	651 56	407 88
Total	<u>\$19,494 76</u>	<u>\$19,553 28</u>

General Fund Disbursements.

ATTORNEY GENERAL'S DEPARTMENT.

	1909	1910
Attorney General, salary and expense....	\$4,000 00	\$5,000 00
Deputy Attorney General.....	3,600 00	3,600 00
First Assistant Attorney General.....	3,000 00	3,000 00
Second Assistant Attorney General.....	2,500 00	2,500 00
Third Assistant Attorney General.....	2,000 00	2,000 00
Clerks	2,858 23	3,000 00
Expenses	706 11	905 15
Printing, telegrams, services, etc.....	4,119 17	2,587 97
Total	<u>\$22,783 51</u>	<u>\$22,593 12</u>

SUPERINTENDENT OF PUBLIC INSTRUCTION.

	1909	1910
State Superintendent, salary and ex- penses	\$5,393 33	\$5,697 48
Assistant State Superintendent, salary and expenses	2,590 33	2,628 22
Inspector of Schools, salary and expenses	13,919 90	13,831 91
Clerks, salaries and expenses.....	7,180 51	7,629 14
State Insurance Fund.....	2 16	2 16
Books and magazines.....	4,569 99	3,203 92
Postage, printing, etc.....	9,219 92	10,574 93
Total	<u>\$42,876 14</u>	<u>\$43,567 76</u>

RAILROAD COMMISSION.

	1909	1910
Railroad Commission, salary and ex- penses	\$49,894 33	\$47,765 00
Services	642 42	240 40
Express, postage, telegrams, etc.....	801 13	1,447 45
Maps	5,544 33	2 41
Witness fees	130 49	274 52
Printing	8,634 61	4,953 55
Public Utility, Chap. 499, Laws 1907....	29,240 22	40,623 33
Total	<u>\$94,887 53</u>	<u>\$95,306 66</u>

General Fund Disbursements.

INSURANCE DEPARTMENT.

	1909	1910
Insurance Commissioner	\$4,000 00	\$5,000 00
Deputy Commissioner	1,789 10	1,367 13
Clerks	12,758 62	12,821 90
Postage, express, expense, etc.....	10,340 58	11,292 68
Total	<u>\$28,888 30</u>	<u>\$30,481 71</u>

TAX COMMISSION.

	1909	1910
Commissioners, salaries and expenses...	\$15,298 67	\$15,248 07
Secretary, salary	2,000 00	2,000 00
Postage	581 00	428 94
Printing books and subscription.....	2,693 96	1,962 52
Express, telegraph and telephone.....	322 08	270 21
Salaries and services.....	26,034 21	27,102 27
Total	<u>\$46,929 92</u>	<u>\$47,012 01</u>

COMMISSIONER OF PUBLIC LANDS.

	1909	1910
Chief Clerk salary.....	\$175 00	\$1,200 00
Assistant chief clerk, salary.....	1,600 00	400 00
Clerks and stenographers.....	1,760 00	1,764 26
Printing, postage, etc.....	1,877 59	612 88
Total	<u>\$5,412 59</u>	<u>\$3,977 14</u>

BANKING DEPARTMENT.

	1909	1910
Bank Examiner and commissioner, salary and expenses.....	\$3,286 08	\$4,282 81
Deputy Examiner and commissioner, salary and expenses	2,985 88	3,020 97
Examiners and clerks, salary and expenses	11,873 82	12,934 96
Expense, printing, sundries.....	2,135 26	3,128 25
Total	<u>\$20,281 04</u>	<u>\$23,366 99</u>

General Fund Disbursements.

BUREAU OF LABOR STATISTICS.

	1909	1910
Labor Commissioner, salary and expenses	\$2,679 76	\$3,465 09
Deputy Commissioner, salary and expenses	1,660 90	1,737 01
Clerks, salary	6,859 71	7,259 57
Factory inspectors, salary and expenses..	20,432 53	20,964 58
Free employment bureau.....	4,833 92	4,847 79
Office rent	720 00	720 00
Blue Book .....	.....	21,110 11
Postage, printing, etc.....	4,436 20	5,241 02
Total	<u>\$41,623 02</u>	<u>\$65,345 17</u>

DAIRY AND FOOD COMMISSION.

	1909	1910
Commissioner, salary and expenses.....	\$2,717 15	\$2,655 64
Assistant Commissioner, salary and expenses	2,435 12	2,658 35
Second Assistant Commissioner, salary and expenses	2,534 52	2,126 30
Chemist	2,014 42	1,937 36
Assistant Chemists	3,554 32	4,429 34
Inspectors and clerks.....	22,648 45	27,102 42
Legal services	1,766 41	1,291 87
Laboratory supplies, postage, etc.....	4,574 38	3,805 98
Insurance	6 62	6 62
Total	<u>42,251 39</u>	<u>\$45,913 88</u>

STATE BOARD OF CONTROL.

	1909	1910
Members salaries and expenses.....	\$13,171 48	\$17,197 21
Secretary	2,638 85	2,577 04
Clerks	5,100 00	5,803 05
Parole and Field officers.....	.....	9,081 65
Printing, postage, sundries.....	2,862 21	4,481 87
Total	<u>\$23,772 54</u>	<u>\$39,140 82</u>

General Fund Disbursements.

CHARITABLE AND PENAL INSTITUTIONS.

	1909	1910
State Hospital for Insane.....	\$168,101 20	161,207 10
Northern Hospital for Insane.....	154,978 26	156,227 80
Wisconsin School for Deaf.....	90,128 72	84,873 22
Wisconsin School for Blind.....	49,680 94	39,981 33
Wisconsin Industrial School for Boys...	85,761 78	76,847 83
Wisconsin State Prison.....	277,971 79	178,379 00
State Public School	56,525 83	68,132 07
Wisconsin Home for Feeble Minded.....	224,491 70	161,436 61
Wisconsin State Reformatory.....	103,288 18	101,850 90
Wisconsin Work Shop for Blind.....	7,100 87	5,645 32
State Tuberculosis Sanitorium.....	60,093 55	82,893 69
Total	<u>\$1,278,122 82</u>	<u>1,117,474 87</u>

CARE OF CHRONIC INSANE.

	1909	1910
Brown County Asylum	\$12,554 31	\$12,915 10
Chippewa	19,416 17	19,585 97
Columbia	9,179 36	9,916 67
Dane	8,802 00	9,693 75
Dodge	8,629 14	8,921 53
Douglas		928 91
Dunn	15,390 80	16,371 45
Eau Claire	21,177 62	20,701 18
Fond du Lac	13,175 05	14,416 73
Grant	9,019 19	9,973 40
Green	10,991 31	10,714 84
Iowa	12,795 80	14,098 79
Jefferson	9,964 27	9,487 17
La Crosse	12,223 40	12,345 82
Manitowoc	19,323 85	19,522 91
Marathon	22,686 96	25,406 41
Marinette	13,518 17	18,200 74
Milwaukee	17,861 36	17,568 86
Monroe	5,424 40	6,498 94
Outagamie	15,335 02	14,913 75
Racine	15,875 42	17,484 25
Richland	17,362 43	17,442 56
Rock	12,322 68	13,361 27
Sauk	9,638 41	9,741 55
Sheboygan	14,110 19	15,486 88
St. Croix	19,690 94	20,710 86
Trempealeau	13,958 94	14,351 81
Vernon	\$15,836 17	\$15,761 79
Walworth	9,169 00	10,025 67
Washington	14,464 48	15,189 24
Waukesha	10,935 05	12,826 66
Waupaca	14,690 62	15,277 16
Winnebago	18,532 98	17,597 83
Totals	<u>\$444,055 49</u>	<u>\$467,440 45</u>

General Fund Disbursements.

STATE BOARD OF HEALTH.

	1909	1910
Secretary salary	\$3,600 00	\$3,600 00
Clerks, salaries	5,425 42	9,698 02
Official expenses	421 70	421 85
Printing postage, etc.....	3,731 17	5,554 01
Total	<u>\$13,178 29</u>	<u>\$19,273 88</u>

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

	1909	1910
State Veterinarian, salary and expenses	\$3,326 15	\$3,779 89
Assistant State Veterinarian, salary and expense	3,134 78	3,180 18
Services and incidentals.....	2,548 00	5,110 80
Slaughtered animals	65,307 93	71,721 22
Total	<u>\$74,316 86</u>	<u>\$83,792 09</u>

STATE TREASURY AGENT.

	1909	1910
Treasury Agent	\$2,000 00	\$2,251 24
Fees paid to agents	1,159 00	2,394 38
Postage, printing, telegrams.....	87 10	240 23
Total	<u>\$3,246 10</u>	<u>\$4,885 85</u>

SUPREME COURT.

	1909	1910
Judges	\$42,544 50	\$42,000 00
Reporter	4,000 00	4,000 00
Clerks, stenographer and messengers....	13,789 75	14,577 00
Postage	262 48	423 52
Printing and telegrams.....	537 95	436 79
Total	<u>\$61,134 68</u>	<u>\$61,437 31</u>

General Fund Disbursements.

STATE LAW LIBRARY.

	1909	1910
Librarian, salary and expenses.....	\$2,551 90	\$2,500 00
Clerks and janitor	4,080 00	4,168 33
Books	3,279 13	2,421 44
Printing, postage and expenses.....	666 88	433 64
Total	<u>\$10,577 91</u>	<u>\$9,523 41</u>

CIRCUIT COURTS.

	1909	1910
Judges	\$103,450 00	\$113,433 33
Reporters	50,000 00	52,780 65
Total	<u>\$153,450 00</u>	<u>\$166,213 98</u>

SUPERINTENDENT OF PUBLIC PROPERTY.

	1909	1910
Superintendent	\$2,000 00	\$2,000 00
Assistant Superintendent	1,500 00	1,500 00
Clerk	1,406 10	1,600 00
Labor	51,331 83	55,343 73
Extra pay roll, chapter 419, laws 1901...	3,106 50	2,605 50
Custodian memorial hall.....	1,024 36	1,200 00
Madison post office.....	3,141 40	4,429 08
Printing, telegrams, express.....	803 24	813 67
Paper	26,122 93	48,948 89
Fuel	22,572 00	24,207 85
Stationery	8,501 01	3,492 14
Expenses under sec. 293, W. S. 1898.....	34,300 76	28,187 65
Expenses under chapter 497, laws 1907..	4,769 82	1,704 59
Expenses under chapter 175, laws 1909...		1,740 35
Insurance	993 60	1,865 16
Total	<u>\$161,573 55</u>	<u>\$179,638 61</u>

ADJUTANT GENERAL DEPARTMENT.

	1909	1910
Adjutant General.....	\$2,060 40	\$2,224 23
Assistant Adjutant General	1,848 50	2,150 62
Clerks	5,504 97	5,374 25
Printing, postage, expenses.....	1,565 89	4,316 06
Wisconsin National Guard.....	106,506 37	105,445 89
Light Horse Squadron Armory.....	2,000 00	2,000 00
Total	<u>\$119,486 13</u>	<u>\$121,511 05</u>

General Fund Disbursements.

QUARTERMASTER GENERAL DEPARTMENT.

	1909	1910
Quartermaster General, salary and expenses	\$1,028 50	\$1,027 00
Assistant Quartermaster General, salary and expenses	1,545 37	1,800 00
Clerks	2,820 00	2,863 07
Transportation and freight.....	4,366 28	3,909 66
Printing, postage, expense, etc.....	15,980 76	25,573 46
Insurance	965 52	965 52
Total	<u>\$26,706 43</u>	<u>\$36,138 71</u>

HISTORICAL SOCIETY.

	1909	1910
Secretary, salary	\$2,280 06	\$3,520 49
Librarian, salary and expenses.....	1,631 40	2,000 00
Assistant Librarian, salary and expenses	1,200 00	1,200 00
Clerks and employees	16,850 96	14,992 30
Books, printing and sundries.....	21,664 75	14,412 22
Expense under chapter 535, laws 1907....	9,322 51	.....
Total	<u>\$52,949 68</u>	<u>\$36,125 01</u>

CIVIL SERVICE COMMISSION.

	1909	1910
Commissioners, salaries and expenses...	\$3,303 57	\$3,627 34
Secretary, salary and expenses.....	2,609 73	2,902 81
Clerks and readers	5,364 72	7,031 68
Printing, postage and sundries.....	1,073 80	1,002 24
Total	<u>\$12,351 82</u>	<u>\$14,564 07</u>

GEOLOGICAL AND NATURAL HISTORY SURVEY.

	1909	1910
Services and expenses.....	\$18,980 00	\$29,471 79
Printing and engraving.....	4,753 34	247 11
Miscellaneous expense	1,264 03	1,844 38
Total	<u>\$24,997 37</u>	<u>\$31,563 28</u>

General Fund Disbursements.

STATE BOARD OF FORESTRY.

	1909	1910
State Forester, salary and expenses.....	\$2,865 14	\$2,848 86
Assistant State Forester, salary and ex- penses	2,226 29	2,298 19
Clerk	800 00	800 00
Printing, express, telephone, etc.....	613 83	362 06
Services and expenses	7,529 62	5,244 75
Total	<u>14,034 88</u>	<u>\$11,553 86</u>

FISH AND GAME DEPARTMENT.

	1909	1910
Postage	\$513 20	\$694 98
Printing	2,445 11	5,200 56
Express, telegraph and telephones.....	486 86	779 00
Total	<u>\$3,445 17</u>	<u>\$6,674 54</u>

FREE LIBRARY COMMISSION.

	1909	1910
Salaries	\$31,818 01	\$27,836 86
Books	3,920 62	3,030 27
Postage, express, printing.....	6,573 90	3,264 22
Insurance	37 16	45 18
Total	<u>\$42,349 69</u>	<u>\$34,176 53</u>

STATE BOARD OF AGRICULTURE.

	1909	1910
Treasurer, State Board of Agriculture, state aid	\$8,097 04	\$10,000 00
Treasurer, State Board of Agriculture, chapter 392, laws 1909.....		46,904 63
Printing, postage, etc.....	4,634 78	3,969 30
Insurance	1,902 96	1,902 96
Total	<u>\$14,634 78</u>	<u>\$62,776 89</u>

General Fund Disbursements.

GRAIN AND WAREHOUSE COMMISSION.

	1909	1910
Salaries	\$3,600 00	\$3,600 00

BOARD OF IMMIGRATION.

	1909	1910
Secretary, salary and expense.....	\$2,341 76	\$2,309 46
Stenographer	744 99	780 00
Printing, postage and sundries.....	4,344 80	1,962 45
Total	<u>\$7,431 55</u>	<u>\$5,051 91</u>

LEGISLATIVE EXPENSES.

	1909	1910
Senate, salaries and mileage.....	\$17,453 80	.....
Assembly, salaries and mileage.....	53,488 70	.....
Senate, chief clerk's department.....	15,279 00	.....
Senate, sergeant-at-arms department....	6,524 00	.....
Assembly, chief clerk's department.....	19,228 00	125 00
Assembly, sergeant-at-arms department..	9,835 00	.....
Printing	5,775 04	22,975 71
Publishing general laws.....	.....	52,200 00
Postage	2,222 05	439 55
Publishing local laws.....	.....	91 80
Legislative visiting committee.....	450 00	.....
W. S. Irvine, chap. 412, laws 1909.. . .	114 08	.....
Chapter 503, laws 1909.....	1,852 50	.....
Chapter 7, laws 1909.....	2,160 00	.....
Chapter 518, laws 1909.....	.....	25,501 82
Chaplains	582 00	3 00
Primary election investigating committee	11,077 00	1,956 04
Senate investigating committee.....	830 78	23 25
Total	<u>\$146,871 95</u>	<u>\$103,316 17</u>

MISCELLANEOUS DISBURSEMENTS.

	1909	1910
Wisconsin Veterans Home.....	\$114,427 70	\$113,568 24
Industrial School for Girls	4,418 56	7,902 54
Acute and chronic insane.....	66,053 94	69,925 42
Deaf mute instruction in cities.....	39,836 66	44,979 12
San Jose scale	978 78	10 25
Reporting criminal statistics.....	.....	60 80
Inspector of apiaries	445 55	534 02
Seed inspection .....	.....	140 68
Academy of Sciences, Arts and Letters..	1,591 98	786 34
Commissioners of public printing	398 70	94 65

General Fund Disbursements.

	1909	1910
Memorial hall	73 65	77 45
State board of arbitration	1,523 95	2,435 44
State board of canvassers	745 44	6 60
State bar examiners.....	1,686 97	1,613 10
Southern Wisconsin Cheesemakers asso- ciation		1,000 00
Wisconsin Cheesemakers Association....	996 71	600 00
Wisconsin Horticulturist Society.....	9,345 71	10,377 34
Wisconsin Dairyman's Association.....	7,783 18	3,554 98
Wisconsin Tobacco Growers and Dealers Association	300 00	
Wisconsin Cranberry Growers.....	250 00	250 00
Wisconsin Buttermakers Association....	600 00	600 00
Governors Contingent Fund.....	1,200 00	1,300 00
Wisconsin Archaeological Society.....	508 75	177 86
Poultry Associations.....		1,197 02
Bounty on wild animals.....	23,853 00	20,214 00
State Park Board.....	436 85	49,961 00
Tax title land purchased.....	10,000 00	9,946 13
Interstate Park Commission.....	4,980 64	296 61
Shiloh Monument Commission.....	865 00	446 30
Vicksburg Monument Commission.....	10,243 50	
Vicksburg National Military Park Com- mission	2,997 41	62,008 56
Dewey Monument Commission.....	11 48	
Badger Firemen's Association.....	75 00	600 00
Claims against United States Government	3,507 30	3,876 45
Waterway Commission	7,203 06	5,754 52
County Agricultural Societies.....	86,401 21	92,834 65
Capitol Building Commission.....	946,846 46	840,358 17
Commissioners of Fisheries.....	34,648 71	57,221 09
Examination, state teachers common schools	1,136 72	
Wisconsin Teachers Association.....	694 59	
Transfer to school fund income.....	306,079 90	307,769 21
Agricultural Experiment Station.....	3,648 54	
State University	657,249 82	628,194 29
Normal schools	421,126 31	298,099 00
County Training School for Teachers...	49,223 87	60,437 18
Manual Training in high schools.....	6,600 00	8,100 00
Teachers county institutes.....	8,999 56	8,999 75
Free high schools.....	121,695 51	121,767 00
Graded schools	103,300 00	111,600 00
Mining Trade School.....	8,268 95	10,156 94
Agricultural Experiment Association....	3,223 04	3,002 23
County Schools of Agriculture and Do- mestic Economy	16,000 00	16,000 00
Day School for Blind.....	829 16	4,793 25
Aid for rural schools.....	150 00	675 00
Superintendent of county asylums.....	117 15	128 04
Oil Inspection	391 21	
Apportionment of 85% of tax collected from street railway and electric light companies	1909 332,947 99	1910 358,973 73

General Fund Disbursements.

Review of assessments.....	79 24	6,798 61
Reassessment proceedings		806 28
Disbarment proceedings	1,342 83	
Wisconsin Historical Commission.....	1,923 41	2,513 13
Resident electors	424 90	
Publishing local laws.....	16 20	
Revision of statutes.....		4,479 78
Miscellaneous	7,714 62	4,984 86
Total	\$3,438,419 37	\$3,362,987 61

SUMMARY, GENERAL FUND DISBURSEMENTS.

	1909	1910
Executive Department	\$13,843 35	\$13,388 22
State Department	45,643 19	44,730 22
Treasury Department	19,494 76	19,553 28
Attorney General's Department.....	23,783 51	22,593 12
Superintendent of Public Instruction...	42,876 14	43,567 76
Railroad Commission	94,887 53	95,306 66
Insurance Commission	28,888 30	30,481 71
Tax Commission	46,929 92	47,012 01
Commission of Public Lands.....	5,412 59	3,977 14
Banking Department	20,281 04	23,366 99
Bureau of Labor Statistics.....	41,623 02	65,345 17
Dairy and Food Commission.....	42,251 39	45,913 88
State Board of Control.....	23,772 54	39,140 82
Charitable and Penal Institutions.....	1,278,122 82	1,117,474 87
Care of chronic insane.....	444,055 49	467,440 45
State Board of Health.....	13,178 29	19,273 88
State Veterinarian and Live Stock Sanitary Board	74,316 86	83,792 09
State Treasury Agent.....	3,246 10	4,885 85
Supreme Court	61,134 68	61,437 31
State Law Library.....	10,577 91	9,523 41
Circuit Courts	153,450 00	166,213 98
Superintendent of Public Property.....	161,573 55	179,638 61
Adjutant General's Department.....	119,486 13	121,511 05
Quartermaster General's Department...	26,706 43	36,138 71
Historical Society	52,949 68	36,125 01
Civil Service Commission.....	12,351 82	14,564 07
Geological and Natural History Survey	24,997 37	31,563 28
State Board of Forestry.....	14,034 88	11,553 86
Fish and Game Department.....	3,445 17	6,674 54
Free Library Commission.....	42,349 69	34,176 53
State Board of Agriculture.....	14,634 78	62,776 89
Grain and Warehouse Commission.....	3,600 00	3,600 00
Board of Immigration.....	7,431 55	5,051 91
Legislative expenses	146,871 95	103,316 17
Miscellaneous expenses	3,438,419 37	3,362,987 61
Total	\$6,555,621 80	\$6,434,097 06

School Fund.

RECAPITULATION.

	1909	1910
Balance on hand July 1, 1908.....	\$1,156,291 92	.....
Receipts for two years.....	12,631,494 85	.....
Disbursements for two years.....	.....	\$12,989,718 86
Balance on hand July 1, 1910.....	.....	798,067 91
Total	<u>\$13,787,786 77</u>	<u>\$13,787,786 77</u>

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 16,670.

SCHOOL FUND RECEIPTS.

	1909	1910
Fines	\$42,005 28	\$62,145 51
Land sales	3,928 93	2,434 06
Contracts	707 98	701 25
U. S. Government.....	810 36	.....
Loans	211,532 82	221,555 73
Bonds	26,400 00	25,400 00
Escheated estates	2,338 15	12,512 65
Totals	<u>\$287,723 52</u>	<u>\$324,749 20</u>

SCHOOL FUND DISBURSEMENTS.

	1909	1910
School district loans.....	\$291,260 00	\$281,543 12
Refund Marathon County loan.....	81 70	.....
Refund Grant County fines.....	59 53	.....
Refund Town Georgetown, Price Co... ..	.....	60 42
Total	<u>\$291,401 23</u>	<u>\$281,603 54</u>

School Fund.

RECAPITULATION.

	1909	1910
Balance June 30, 1908.....	\$4,998 29	.....
Receipts for two years.....	612,472 72	.....
Disbursements for two years.....	.....	\$573,004 77
Balance on hand June 30, 1910.....	.....	44,466 24
Total	\$617,471 01	\$617,471 01

PRODUCTIVE FUND (SCHOOL).

	1909	1910
Certificates of indebtedness.....	\$1,563,700 00	\$1,563,700 00
Total dues outstanding on certificates of sales	7,965 54	6,506 13
School district, individual and Racine city loans	1,458,993 84	1,463,377 71

Bonds of Counties.

Ashland	\$20,000 00	\$20,000 00
Bayfield	24,000 00	14,000 00

Bonds of Cities.

Durand	\$20,200 00	\$19,400 00
Wauwatosa	11,000 00	10,000 00
Grand Rapids	53,000 00	52,000 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
Milwaukee (school)	30,000 00	20,000 00
Superior	272,000 00	272,000 00
Boscobel	5,000 00	4,500 00
Tomahawk	4,800 00	4,000 00
Oconomowoc	9,500 00	9,500 00
West Bend	6,000 00	6,000 00
Mondovi	14,600 00	14,000 00
Berlin .....	.....	20,000 00

Bonds of Villages.

Westby	\$1,200 00	\$5,400 00
Highland	1,200 00	800 00

Bonds of Towns.

Chilton	\$17,400 00	\$17,400 00
Coon .....	.....	9,000 00

School Fund.

Loans to Counties.

Brown	\$8,700 00	\$4,350 00
Chippewa	12,631 52	10,105 20
Oneida	2,000 00	.....
Trempealeau	34,000 00	29,000 00
Richland	13,333 35	12,000 02
Ashland	21,333 31	18,666 64
Grant	13,169 00	10,535 20
Rusk .....	.....	10,000 00

Loans to Cities.

Menasha	\$4,000 00	\$3,000 00
Oconto	28,750 00	24,500 00
Madison, Board of Education.....	6,000 00	.....
Mineral Point	24,000 00	23,000 00
Madison	25,000 00	55,000 00
Whitewater	2,850 00	2,700 00
Sturgeon Bay	15,000 00	15,000 00
Black River Falls.....	.....	12,000 00

Loans to Villages.

Viola	9,000 00	9,000 00
Loyal	17,000 00	16,105 27
De Forest	10,000 00	10,000 00
Blanchardville	7,000 00	7,000 00

Loans to Towns.

Florence, B. S. D.....	700 00	.....
Sugar Camp & Pine Lake.....	240 00	80 00
Superior	18,000 00	16,200 00
Morse, B. S. D.....	5,333 35	4,800 02
Arena	7,000 00

Total	<u>\$3,893,199 91</u>	<u>\$3,926,226 19</u>
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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.

	1909	1910
Mill tax	\$1,534,933 00	\$1,621,784 00
Interest on land certificates	432 93	576 05
Interest on school district loans.....	46,676 47	50,480 36
Interest on certificates of indebtedness	109,459 00	109,459 00
Interest on bank deposits	4,778 42	5,349 31
Interest on special loans	10,827 66	9,246 05
Interest on bonds	24,879 40	23,597 07
Refund from counties on school apportionment	425 55	1,399 53
Transfer from general fund, Chap. 313, Laws 1903	196,620 90	196,946 28
Rent from escheated estates.....	653 06	466 25
Total	<u>\$1,929,746 39</u>	<u>\$2,019,303 90</u>

DISBURSEMENTS.

	1909	1910
Apportionment to counties.....	\$1,768,210 18	\$1,808,654 10
Heating and ventilation, Chap. 154, Laws 1909	155,250 00	200,650 00
Excess interest refunded.....	27 64	22 68
Insurance		3 53
E. M. Wing.....		229 31
Transportation, Chap. 502, Laws 1909..		458 81
Total	<u>\$1,923,487 82</u>	<u>\$2,010,018 43</u>

School Fund Income.

RECAPITULATION.

	1909	1910
Balance on hand June 30, 1908.....	\$179,441 29	.....
Receipts for two years.....	3,949,050 29	.....
Disbursements for two years.....	.....	\$3,933,506 25
Balance on hand June 30, 1910.....	.....	194,985 33
Total	<u>\$4,128,491 58</u>	<u>\$4,128,491 58</u>

SCHOOL FUND INCOME.

	1909	1910
Apportionment to counties:		
Adams	\$7,137 54	\$7,318 15
Ashland	18,226 19	19,707 62
Barron	25,300 03	26,238 91
Bayfield	12,201 63	12,969 77
Brown	41,700 87	43,293 63
Buffalo	13,289 56	13,751 92
Burnett	8,298 31	8,399 68
Calumet	13,560 42	13,712 47
Chippewa	26,715 83	27,002 52
Clark	26,286 14	26,150 73
Columbia	22,766 83	23,423 55
Crawford	13,162 11	12,988 33
Dane	52,994 37	53,714 93
Dodge	34,954 79	36,005 68
Door	16,079 96	16,488 40
Douglas	25,534 44	26,740 26
Dunn	22,129 55	22,307 15
Eau Claire	28,167 78	27,471 34
Florence	2,817 69	2,903 57
Fond du Lac.....	37,121 55	39,758 09
Forest	4,253 84	4,525 95
Grant	28,720 83	29,130 89
Green	15,167 49	15,515 89
Green Lake	12,709 20	12,698 21
Iowa	17,172 41	17,333 22
Iron	5,888 01	6,120 48
Jackson	14,646 08	14,545 73
Jefferson	25,937 30	27,086 10
Juneau	15,881 99	16,551 06
Kenosha	20,668 36	22,151 62
Kewaunee	14,179 48	14,487 71
La Crosse	33,227 31	33,499 00
Lafayette	15,465 44	16,039 46
Langlade	14,115 73	14,478 40
Lincoln	16,468 74	16,156 48
Manitowoc	36,318 14	36,713 58

School Fund Income.

	1909	1910
Apportionment to counties:		
Marathon	48,112 75	49,708 89
Marinette	30,601 30	31,623 63
Marquette	9,704 83	9,569 31
Milwaukee	291,648 89	303,702 84
Monroe	22,835 10	22,938 48
Oconto	22,692 85	22,899 00
Oneida	8,546 37	8,601 65
Outagamie	40,046 23	39,705 14
Ozaukee	14,489 01	14,146 50
Pepin	6,375 07	6,638 08
Pierce	17,914 38	18,001 67
Polk	17,955 35	18,739 74
Portage	27,698 93	28,058 57
Price	11,018 10	11,317 20
Racine	38,614 61	37,955 32
Richland	14,880 47	14,794 02
Rock	38,626 00	38,853 56
Rusk	8,824 06	8,975 30
St. Croix	21,920 40	22,049 52
Sauk	23,483 79	23,783 31
Sawyer	4,379 02	4,317 06
Shawano	26,595 10	27,422 62
Sheboygan	42,741 06	42,906 03
Taylor	11,821 53	12,268 81
Trempealeau	19,919 55	19,737 79
Vernon	23,099 12	23,948 12
Vilas	3,222 81	3,163 53
Walworth	18,949 97	18,609 75
Washburn	7,201 27	7,431 85
Washington	19,097 94	19,055 41
Waukesha	24,692 31	25,417 28
Waupaca	25,595 87	26,603 31
Waushara	13,990 59	14,835 84
Winnebago	44,793 96	46,090 43
Wood	26,809 65	27,404 06
Total	<u>\$1,768,210 18</u>	<u>\$1,808,654 10</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.

	1909	1910
Payment on land certificates.....	\$174 00	\$216 00
Payment on loans	13,792 75	14,902 75
Payment on bonds	9,000 00	2,000 00
Total	<u>\$22,966 75</u>	<u>\$17,118 75</u>

DISBURSEMENTS.

	1909	1910
Special loans	\$14,200 00	\$26,000 00

RECAPITULATION.

	1909	1910
Balance on hand June 30, 1908.....	\$455 54	.....
Receipts for two years.....	40,085 50	.....
Disbursements for two years.....	.....	\$40,200 00
Balance June 30th, 1910.....	.....	341 04
Total	<u>\$40,541 04</u>	<u>\$40,541 04</u>

PRODUCTIVE UNIVERSITY FUND.

	1909	1910
Certificates of indebtedness.....	\$111,000 00	\$111,000 00
Total dues outstanding on certificates of sales	1,192 00	911 00
School district loans.....	8,233 36	8,541 70

Bonds of Cities.

Greenwood	\$2,000 00	\$2,000 00
De Pere	8,000 00	6,000 00

University Fund.

Loans to Cities.

Antigo	\$1,500 00	.....
Sturgeon Bay	6,000 00	5,400 00
Rhinelanders	900 00	300 00
Madison, B. of E.	2,200 00	1,100 00
New London	10,000 00	10,000 00
Rice Lake	3,500 00	3,000 00
Eau Claire, B. of E.	8,666 68	8,000 02
Whitewater	10,260 00	9,720 00
Jefferson, B. of E.	5,000 00	3,350 00

Loans to Villages.

Thorp	1,750 00	1,125 00
Prairie Farm	1,306 25	1,045 00
Wonewoc	1,590 92	1,272 74
Benton	2,250 00	2,100 00
Argyle	12,000 00	11,000 00
Mt. Horeb	8,000 00	8,000 00
Shell Lake .....	.....	2,500 00
Cambridge .....	.....	4,000 00
Casnton .....	.....	3,000 00

Loans to Towns.

Brule, B. S. D.	240 00	3,620 00
Hixon	250 00	.....
Thorp	420 00	210 00
Green Valley	700 00	350 00
Elcho, B. S. D.	500 00	250 00
Saxon	250 00	.....
Grant, B. S. D.	480 00	320 00
Spring Brook	850 00	800 00
Laona	3,000 00	2,500 00
Lake, B. S. D.	1,400 00	1,200 00
Hiles, B. S. D.	4,800 00	4,200 00
Enterprise	3,000 00	2,000 00
Casey	1,000 00	500 00
Sugar Camp, B. S. D.	1,200 00	1,140 00
Solon Springs .....	.....	1,000 00
West Marshland .....	.....	800 00
Oulu .....	.....	3,000 00
Arena .....	.....	3,000 00
Chetek .....	.....	5,000 00
Total	\$223,439 21	\$232,255 46

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.

	1909	1910
Received from interest on land contracts	\$72 26	\$74 99
Received from interest on loans.....	3,336 61	3,412 44
Received from interest on bonds	840 13	400 00
Received from interest on state deposits	4,634 63	4,519 58
Received from interest on certificates of indebtedness	7,770 00	7,770 00
Received from United States government	61,000 00	68,000 00
Received from loan from general fund..	202,000 00	128,000 00
Received from building appropriation....	262,225 24	168,876 18
Received from Woman's Building appropriation	135,402 79	62,496 30
Received from books and apparatus appropriation		43,646 79
Received from University extension appropriation	20,000 00	50,000 00
Received from Washburn Observatory appropriation	3,000 00	3,000 00
Received from taxes.....	708,160 00	743,585 00
Received from Agricultural Institutes appropriation	19,200 70	20,000 00
Received from Agricultural Extension appropriation		32,000 00
Received from Agricultural College Transfer	13,243 32	11,777 56
Received from state insurance.....		51 00
Received from L. J. Pickarts, Bursar.....	314,282 14	420,542 93
Received from current expense appropriation		100,000 00
Received from cancelled drafts.....	34 27	90 87
Total	<u>\$1,755,202 09</u>	<u>\$1,868,243 64</u>

University Fund Income.

DISBURSEMENTS.

	1909	1910
University warrants	\$1,522,043 59	\$1,664,479 33
Loan from general fund	202,000 00	128,000 00
Insurance	4,914 00	5,429 97
Refund of interest on land contracts.....	7 84	10 76
Total	<u>\$1,728,965 43</u>	<u>\$1,797,920 06</u>

RECAPITULATION.

	1909	1910
Balance on hand June 30th, 1908.....	\$99,974 86	.....
Receipts for two years	3,623,445 73	.....
Disbursements for two years.....	.....	\$3,526,885 49
Balance on hand June 30th, 1910.....	.....	196,535 10
Total	<u>\$3,723,420 59</u>	<u>\$3,723,420 59</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.

	1909	1910
From land sales and contracts.....	\$518 00	\$757 00
From loans	22,157 61	26,357 61
From bonds	31,100 00	1,100 00
Total	<u>\$53,775 61</u>	<u>\$28,214 61</u>

DISBURSEMENTS.

	1909	1910
Special loans.....	\$24,000 00	\$58,000 00

RECAPITULATION.

	1909	1910
Balance on hand June 30, 1908.....	\$574 60	.....
Receipts for two years.....	81,990 22	.....
Disbursements for two years.....	.....	\$82,000 00
Balance on hand June 30, 1910.....	.....	564 82
Total	<u>\$82,564 82</u>	<u>\$82,564 82</u>

PRODUCTIVE AGRICULTURAL COLLEGE FUND.

	1909	1910
Certificates of indebtedness.....	\$60,600 00	\$60,600 00
Total dues outstanding on certificates of sales	6,747 00	5,990 00
Bonds of Villages.		
Westby	1,500 00	1,000 00
Winneconne	5,400 00	4,800 00

Agricultural College Fund.

Loans to Counties.

	1909	1910
Iron	4,000 00	3,000 00
Barron	6,000 00	3,000 00
Kewaunee	20,000 00	18,000 00
Jefferson	20,000 00	19,000 00

Loans to Cities.

New London, B. of E.....	7,000 00	6,000 00
Wausau	25,000 00	22,500 00
Sturgeon Bay	3,000 00	1,500 00
Chetek	4,500 00	4,200 00
Menomonie	3,000 00	.....
Greenwood	14,000 00	13,000 00
Neillsville	1,599 96	1,466 63
Elkhorn	20,571 44	18,857 16
Elkhorn, B. of E.....	11,000 00	10,000 00
Whitewater	15,390 00	14,580 00
Madison .....	.....	30,000 00

Loans to Villages.

New Glarus.....	7,000 00	6,000 00
Westby	2,000 00	2,000 00
Loyal .....	.....	4,500 00

Loans to Towns.

Bayfield	1,000 00	500 00
Oconto Falls	1,400 00	1,200 00
Crandon, Nashville and City Crandon....	21,500 00	19,500 00
Peck	500 00	300 00
Manitowoc	750 00	500 00
Saxon, B. S. D.....	250 00	.....
Hackley	2,500 00	2,000 00
Wyoming	2,000 00	1,500 00
Anderson, B. S. D.....	1,000 00	500 00
Crandon	4,000 00	3,500 00
Wabeno, B. S. D.....	.....	15,000 00
Day .....	.....	1,700 00
Roosevelt .....	.....	6,000 00
Grow .....	.....	800 00
Total	<u>\$273,208 40</u>	<u>\$302,993 79</u>

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.

	1909	1910
Interest on land contracts.....	\$486 04	\$424 29
Interest on loans.....	6,601 81	6,588 81
Interest on bonds	1,726 12	220 50
Interest on certificates of indebtedness...	4,242 00	4,242 00
Interest on state deposits.....	192 96	302 80
Total	<u>\$13,248 93</u>	<u>\$11,778 40</u>

DISBURSEMENTS.

	1909	1910
Excess interest refunded.....	\$5 61	84
Transfer to university fund income.....	13,243 32	11,777 56
Total	<u>\$13,248 03</u>	<u>\$11,778 40</u>

RECAPITULATION.

	1909	1910
Receipts for two years.....	\$25,027 33	.....
Disbursements for two years.....	.....	\$25,027 33
	<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.

From July 1st, 1909, to July 1st, 1910.

	1909	1910
Payment on land certificates.....	\$270 00	.....
Payment on land sales	400 00	\$36 00
Payment on land loans	106,293 76	97,849 85
Payment on bonds.....	23,350 00	19,850 00
	<u> </u>	<u> </u>
Total	\$130,313 76	\$117,235 85
	<u> </u>	<u> </u>

DISBURSEMENTS.

Loans	\$101,800 00	\$146,200 00
	<u> </u>	<u> </u>

RECAPITULATION.

Balance on hand June 30, 1908.....	1,150 44	.....
Receipts for two years.....	247,549 61	.....
Disbursements for two years.....	.....	\$248,000 00
Balance on hand June 30th, 1910.....	.....	700 05
	<u> </u>	<u> </u>
Total	\$248,700 05	\$248,700 05
	<u> </u>	<u> </u>

PRODUCTIVE NORMAL SCHOOL FUND.

	1909	1910
Certificates of indebtedness.....	\$515,700 00	\$515,700 00
Total dues outstanding on certificates of sales	677 00	575 00
School district loans	202,825 91	275,582 86
Individual loans	1,150 00	1,150 00
Bonds of Counties.		
Ashland	\$25,000 00	\$25,000 00
La Crosse	95,000 00	85,000 00
Berlin	\$13,000 00	\$12,000 00
Shawano	10,000 00	9,000 00
Stoughton	34,000 00	30,750 00

Normal School Fund.

	1909	1910
Bonds of Cities.		
Ashland	22,000 00	22,000 00
Antigo	14,000 00	12,200 00
Beaver Dam	1,000 00	.....
Hudson	20,000 00	20,000 00
Merrill	35,000 00	30,000 00
Columbus (city hall)	2,000 00	1,000 00
Clinton	5,500 00	5,500 00
Mauston	10,000 00	10,000 00
La Crosse	10,000 00	10,000 00
Bonds of Villages.		
Cambridge	\$4,000 00	.....
Cameron	1,800 00	1,500 00
Bonds of Towns.		
Glenwood	3,000 00	2,000 00
Loans to Counties.		
Door	\$30,000 00	\$27,000 00
Chippewa	4,473 68	3,578 94
Washburn	30,000 00	27,750 00
Eau Claire	84,916 72	78,500 06
Grant	32,000 00	24,000 00
Waupaca	41,500 00	37,350 00
Shawano	6,000 00	5,000 00
Marinette	17,000 00	16,000 00
Dane	20,000 00	15,000 00
Richland	20,000 00	29,000 00
Vernon .....	.....	16,000 00
Loans to Cities.		
Madison, B. of E.	12,000 00	9,000 00
Fond du Lac	7,000 00	6,000 00
Menomonie	55,000 00	55,000 00
New London	2,000 00	1,000 00
Prairie du Chien	6,000 00	5,000 00
Light Horse Squadron (city Milwaukee)	30,000 00	30,000 00
Kewaunee	1,900 00	.....
Portage	6,000 00	4,500 00
Crandon	5,000 00	4,000 00
Sturgeon Bay	40,000 00	40,000 00
Wausau	13,200 00	12,100 00
Barron	7,733 31	6,766 64
Colby	8,400 00	7,800 00
Black River Falls	21,000 00	21,500 00
Eau Claire	21,000 00	19,500 00
Grand Rapids, B. of E.	55,000 00	55,000 00
Madison	45,000 00	42,500 00
Marinette	10,000 00	9,000 00
Madison, B. of E.	35,000 00	35,000 00
Waupaca	11,000 00	10,000 00
Elroy	9,000 00	8,500 00
Cumberland	25,000 00	23,611 11
Mondovi	3,100 00	2,583 33
Stanley, B. of E.	18,000 00	18,000 00
New Richmond .....	.....	6,000 00
Grand Rapids, B. of E. ....	.....	10,000 00

Normal School Fund.

	1909	1910
Loans to Villages.		
Whitefish Bay.....	900 00	600 00
Galesville	2,000 00	2,000 00
Amery	600 00	300 00
Thorp	4,000 00	4,000 00
Hazel Green	4,500 00	4,200 00
Wonewoc	4,166 67	3,333 34
Blanchardville	5,200 00	4,350 00
Birnamwood	7,000 00	6,500 00
La Farge	15,000 00	15,000 00
Alma Center	9,000 00	8,500 00
Argyle	3,440 00	3,440 00
Iola	1,885 71	1,571 42
Bloomer	14,000 00	13,000 00
Cashton	15,000 00	14,250 00
Loans to Towns.		
Finley	600 00	500 00
Richmond & Westcott.....	1,750 00	1,500 00
West Kewaunee	1,000 00	.....
Brule, B. S. D.....	2,666 66	2,333 33
Cary	1,200 00	600 00
Iron River and Hughes.....	600 00	400 00
Flambeau, B. S. D.....	2,000 00	1,000 00
Jacobs	4,000 00	3,000 00
Wausaukee, B. S. D.....	2,000 00	1,000 00
Hiles	3,000 00	3,000 00
Arpin,	8,000 00	8,000 00
Newbold	1,200 00	1,000 00
Menomonie	1,000 00	.....
Waubeno, B. S. D.....	14,000 00	11,750 00
Shell Lake and Village Shell Lake.....	8,500 00	8,000 00
Eaton	250 00	.....
Washington	6,000 00	5,500 00
Bayfield, B. S. D.....	4,800 00	4,200 00
Elcho, B. S. D.....	500 00	250 00
Gagen and Piehl.....	2,500 00	2,000 00
Navarino	1,350 00	1,200 00
State Line, B. S. D.....	1,000 00	500 00
Solen Springs, B. S. D.....	2,700 00	2,400 00
Emerson	1,080 00	960 00
Marshall, B. S. D.....	4,500 00	4,000 00
Monico, B. S. D.....	3,500 00	3,150 00
Bayfield	8,000 00	7,500 00
Mondovi	4,700 00	4,177 78
Hixon .....	.....	5,000 00
Bergen .....	.....	2,400 00
Total	<u>\$1,927,965 66</u>	<u>\$1,956,863 81</u>

Normal School Fund Income.

NORMAL SCHOOL FUND INCOME.

RECEIPTS.

	1909	1910.
Interest on land certificates.....	\$31 12	\$105 35
Interest on loans	38,441 63	39,173 79
Interest on bonds	12,777 31	11,546 17
Interest on State Deposits.....	3,133 42	1,941 68
Interest on certificates of indebtedness..	36,099 00	36,099 00
General fund	384,500 00	297,200 00
Secretary William Kittle.....	273 00	704 76
Normal schools	30,762 49	35,926 40
State tax	230,000 00	340,000 00
Cancelled drafts	40 80	.....
Total	<u>\$736,058 77.</u>	<u>\$782,697 15</u>

DISBURSEMENTS.

	1909	1910
State insurance	\$3,047 22	\$3,330 72
Normal schools and institutes.....	755,758 87	687,045 19
Excess interest refunded	1 96	.....
Total	<u>\$758,808 05</u>	<u>\$690,375 91</u>

RECAPITULATION.

	1909	1910
Balance on hand June 30, 1908.....	\$91,599 39	.....
Receipts for two years.....	1,498,755 92	.....
Disbursements for two years.....	.....	\$1,449,183 96
Balance June 30, 1910.....	.....	141,171 35
Total	<u>\$1,590,355 31</u>	<u>\$1,590,355 31</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.

	1909	1910
Dues on certificates of sales.....	\$39 20	\$205 31

DISBURSEMENTS.

Excess of interest refunded.....		3 71
----------------------------------	--	------

RECAPITULATION.

Balance on hand June 30, 1908.....	\$227 44	.....
Receipts for two years	244 51	.....
Disbursements for two years.....		3 71
Balance on hand June 30, 1910.....		468 24
	<hr/>	<hr/>
Total	\$471 95	\$471 95
	<hr/> <hr/>	<hr/> <hr/>

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.

	1909	1910
Taxes on state lands.....	\$97 08	\$173 07

DISBURSEMENTS.

Adams County	\$70 65	\$42 50
Ashland County	1 17	.....
Bayfield County.....	10 45	.....
Burnette County	3 60	.....
Chippewa County	23 11	.....
Douglas County.....	30 23	41 50
Manitowoc County	4 87	.....
Monroe County	2 17	.....
Oconto County	1 98	.....
Portage County	6 93	9 44
Shawano County .....	.....	3 64
Waukesha County	4 87	.....
Cushing Land Agency .....	.....	8 76
Total	<u>\$160 03</u>	<u>\$105 84</u>

RECAPITULATION.

Balance June 30, 1908.....	\$208 92	.....
Receipts for two years	270 15	.....
Disbursements for two years.....	.....	\$265 87
Balance on hand June 30, 1910.....	.....	213 20
Total	<u>\$479 07</u>	<u>\$479 07</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.

	1909	1910
Balance June 30, 1908.....	\$10,313 83	.....
Balance June 30th, 1910.....	.....	\$10,313 83
	<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.

	1909	1910
Balance June 30th, 1908.....	\$1,400 74	.....
Balance June 30th, 1910.....	.....	\$1,400 74
	<u> </u>	<u> </u>

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

(Chapter 352, Laws 1883)

	1909	1910
Balance June 30th, 1908.....	\$284 45	.....
Balance June 30th, 1910.....	.....	\$284 45
	<u> </u>	<u> </u>

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

	1909	1910
Balance June 30th, 1908.....	\$9,548 10	.....
Balance June 30th, 1910.....	.....	\$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.

	1909	1910
Balance June 30th, 1908.....	\$4,415 67	.....
Balance June 30th, 1910.....	.....	\$4,415 67

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:

	1909	1910
Balance June 30th, 1908.....	\$956 54	.....
Balance June 30th, 1910.....	.....	\$956 54

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.

	1909	1910
Balance June 30th, 1908.....	\$151 92	.....
Balance June 30th, 1910.....	.....	\$151 92

Miscellaneous Funds.

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.

	1908	1910
Balance June 30, 1908.....	\$1,111 43	.....
Disbursements for two years .....	.....	1,111 43
	<u> </u>	<u> </u>

STATE INSURANCE FUND.

(Chap. 68, Laws 1903)

RECEIPTS.

	1909	1910
Premium and transfers.....	\$23,678 25	\$26,051 80

DISBURSEMENTS.

General fund appropriations account cap- itol fire	\$23,500 00	\$14,917 66
Fish Commission .....	.....	300 00
University of Wisconsin .....	.....	51 00
State Board of Agriculture .....	.....	5,400 00
	<u> </u>	<u> </u>
	<u>\$23,500 00</u>	<u>\$20,668 66</u>

RECAPITULATION.

Balance on hand June 30, 1908.....	2 27	.....
Receipts for two years.....	49,730 05	.....
Disbursements for two years .....	.....	\$44,168 66
Balance on hand June 30, 1910.....	.....	5,563 66
	<u> </u>	<u> </u>
	\$49,732 32	\$49,732 32

Oil Inspection Fund.

OIL INSPECTION FUND.

INSPECTION OF ILLUMINATING OILS.

OIL INSPECTION FUND RECEIPTS.

	1909	1910
Archer, F. W.....	\$297 70	\$456 70
Anderson, J. R.....	496 10	713 60
Baker, J. M.....	425 50	575 60
Bronstad, L. C.....	799 20	1,305 20
Brink, C. L.....	516 70	898 00
Bell, C. E.....	248 10	316 80
Beach, H. A.....	257 60	401 50
Berger, Theo. A.....	360 95	327 30
Berg, Ole J.....	530 90	776 90
Battles, E. J.....	517 90	1,006 40
Campbell, Jas.....	141 50	226 50
Conrad, C. B.....	1,112 60	1,404 20
Cook, Ambrose.....	200 60	309 80
Christoph, J. B.....	671 90	1,458 80
Charlesworth, F. M.....	856 10	1,405 90
Clayton, Benj. F.....	212 20	293 30
Dinsmore, Robert.....	696 90	1,282 70
Engsberg, Conrad.....	280 60	539 60
Ferris, Geo. H.....	840 50	1,415 20
Graham, C. L.....	225 30	618 30
Grace, H. E.....	449 80	775 40
Groetzingler, Nicholas.....	215 70	1,024 20
Hansen, Anton.....	689 80	1,430 60
Halder, Geo. H.....	454 00	683 90
Hicks, J. B.....	177 20	437 70
Kchl, H. A.....	231 10	382 90
Lindholm, O. M.....	312 50	690 90
Le Gendre, H.....	150 28	200 13
Lebeis, Caspar.....	456 70	740 00
Lytle, C. A.....	392 20	823 50
McGee, James.....	3,907 50	5,662 60
Mohr, C., Jr.....	729 60	1,382 30
Mitchell, Samuel.....	540 40	1,195 20
Maltpress, R. J.....		1,451 60
Nelson, A. E.....	76 40	57 30
Niebalski, J. C.....	969 60	1,837 40

Oil Inspection Fund.

	1909	1910
Omundson, Jos.....	382 30	620 50
Peterson, E. A.....	448 30	714 20
Peters, W. P.....	346 20	839 30
Sprague, Ava.....	913 90	1,344 10
Stimers, C. S.....	254 80	386 50
Smith, R. P.....	554 90	823 90
Stupfell, J. B.....	39 30	93 95
St. Louis, F. B.....	1,188 90	2,363 40
Schoenfield, W. D.....	1,526 20	2,875 50
Stouthamer, J. H.....	1,920 80	5,904 50
Speck, C. H.....	.....	43 50
Thompson, G. P.....	264 05	366 90
Wightman, W. L.....	269 80	356 90
Wood, C. H.....	635 30	1,005 90
Westman, Fred.....	699 40	1,008 55
Wilson, Alex.....	449 05	1,207 70
Washburn, S. E.....	560 90	722 10
Wilson, Frank.....	804 70	1,391 80
Zelle, Christ.....	762 80	1,162 60
Total.....	\$31,463 23	\$57,739 73

DISBURSEMENTS.

	From June 30, 1908 to July 1, 1909.	From June 30, 1909 to July 1, 1910.
Archer, F. W.....	\$238 16	\$450 43
Anderson, J. R.....	396 88	604 73
Berg, O. J.....	424 72	605 43
Bronstad, L. C.....	639 36	940 15
Brink, C. L.....	413 36	696 89
Bell, C. E.....	198 48	317 66
Beach, H. A.....	206 08	412 31
Berger, Theo.....	288 76	347 68
Battles, E. J.....	414 32	754 54
Baker, J. M.....	340 40	526 78
Campbell, Jas.....	113 20	246 82
Conrad, C. B.....	850 24	541 97
Cook, Ambrose.....	160 48	339 43
Christoph, J. B.....	537 52	936 36
Clayton, Ben.....	169 76	332 48
Charlesworth, F. M.....	647 76	899 14
Dunham, C. N.....	.....	290 53
Dinsmore, Robert.....	557 52	953 68
Engsberg, Conrad.....	224 48	483 49
Ferris, G. H.....	649 20	906 53

Oil Inspection Fund.

	1909	1910
Graham, C. L.....	180 24	528 20
Grace, H. E.....	359 84	587 20
Groetzinger, Nicholas	172 56	842 37
Hicks, J. B.....	141 76	407 44
Hanson, Anton	551 84	919 45
Halder, G. H.....	363 20	556 27
Johnson, J. K.....		461 02
Kohl, H. A.....	184 88	374 90
Lindholm. O. M.....	250 00	537 29
Lebeis, Casper	365 36	609 89
Le Gendre, H.....	120 21	249 53
Lytle, C. A.....	313 76	685 95
McGee, Jas.....	1,254 57	1,259 70
Mitchell, Samuel	432 32	826 46
Mohr, Chas., Jr.....	583 68	1,062 12
Maltpress, R. J.....		693 70
Omondson, J.....	305 84	562 98
Niedbalski, J. C.....	775 44	1,113 62
Nelson, A. E.....	61 12	97 06
Peters, W. P.....	276 96	685 43
Peterson, E. A.....	358 64	581 56
Stouthamer, J. H.....	1,284 94	1,297 41
Stimers, C. S.....	203 84	386 06
Sprague, Ava	731 12	879 29
Stupfell J. B.....	31 44	189 42
Smith, R. P.....	443 92	700 56
St. Louis, F. B.....	907 16	1,222 37
Schoenfield, W. D.....	996 65	1,171 63
Speck, C. H.....		61 21
Thompson, G. P.....	211 24	361 33
Tracy, E. L.....	2,254 03	3,226 84
Wilson, Frank	643 76	908 49
Washburn, S. E.....	448 72	655 83
Wood, C. H.....	508 24	801 73
Wighamman, W. L.....	215 84	361 88
Wilson, Alex.....	359 25	912 10
Westman, Fred	559 52	728 56
Zelle, Christ	610 24	821 65
Supplies, printing, etc.....		1,759 96
Total	\$24,932 81	\$41,675 49

Hunting License Fund.

HUNTING LICENSE FUND.

RECEIPTS.

	1909	1910
Chief warden	\$7,078 46	\$18,075 78
Secretary of state	10,030 00	9,220 00
A. A. Holmes .....	.....	6 89
Adams	439 20	454 50
Ashland	1,605 60	1,491 30
Barron	1,819 80	1,796 40
Bayfield	1,362 60	1,377 90
Brown	1,791 90	1,928 70
Buffalo	798 00	745 05
Burnett	576 90	445 70
Calumet	589 10	654 30
Chippewa	2,093 40	2,068 20
Clark	1,909 80	2,097 00
Columbia	1,689 00	1,763 40
Crawford	567 85	582 40
Dane	3,141 90	3,525 30
Dodge	1,928 70	2,106 00
Door	477 90	621 00
Douglas	1,969 20	1,964 70
Dunn	795 60	819 90
Eau Claire	1,449 90	1,575 00
Florence	206 00	296 10
Fond du Lac	1,916 80	2,171 00
Forest	725 40	738 90
Grant	1,848 35	1,556 05
Green	2,214 90	1,924 20
Green Lake	765 90	629 00
Iowa	1,271 10	1,190 35
Iron	493 20	486 90
Jackson	1,055 50	1,062 95
Jefferson	1,447 20	1,519 20
Juneau	875 10	1,039 50
Kenosha	1,136 70	1,308 60
Kewaunee	326 60	546 30
La Crosse	1,574 35	1,738 60
Lafayette	1,402 20	1,333 80
Langlade	1,119 60	1,198 80
Lincoln	1,390 50	1,358 10
Manitowoc	1,284 30	1,490 90
Marathon	3,212 10	2,861 10
Marinette	1,161 00	1,547 10
Marquette	580 50	652 50
Milwaukee	5,977 80	6,246 90
Monroe	1,621 80	2,015 30
Oconto	1,003 40	967 50
Oneida	1,279 80	1,235 70

Hunting License Fund.

	1909	1910
Outagamie	1,668 60	1,179 90
Ozaukee	436 50	532 80
Pepin	261 20	265 80
Pierce	587 50	751 30
Polk	1,179 90	1,109 70
Portage	1,118 70	1,185 30
Price	1,093 50	1,215 00
Racine	1,169 10	1,051 20
Richland	646 25	694 65
Rock	2,128 50	2,347 30
Rusk	1,425 60	1,307 70
St. Croix	538 05	610 20
Sauk	1,433 30	1,513 55
Sawyer	625 50	622 80
Shawano	1,376 10	1,357 20
Sheboygan	1,417 50	1,412 10
Taylor	2,183 40	1,059 30
Trempealeau	842 15	991 55
Vernon	1,141 95	1,170 70
Vilas	875 70	865 80
Walworth	1,543 50	1,652 40
Washburn	658 80	648 90
Washington	818 10	966 60
Waukesha	1,584 00	1,642 50
Waupaca	1,809 85	1,539 85
Waushara	1,074 60	1,077 30
Winnebago	2,715 50	2,691 40
Wood	1,636 20	1,852 20
H. W. True	13 00	.....
Total	<u>\$112,007 46</u>	<u>\$123,749 27</u>

DISBURSEMENTS.

FISH AND GAME DEPARTMENT.

	From June 30, 1908 to July 1, 1909.	From June 30, 1909 to July 1, 1910.
Alluminum Sign Co. ....	.....	\$210 41
Ansoge, Herman	\$1,717 62	1,706 93
Asmuth, C. F. ....	.....	923 44
Albrecht, H. H. ....	.....	24 93
Berg, M. E.	1,554 87	1,560 36
Bowman, H. A.	2,300 48	549 63
Brown, F. B.	1,628 40	377 87
Buckley, John	758 96	.....
Burgett, W. W.	1,726 55	2,209 93
Byer, Wm.	44 05	.....
Bacon, Robert	40 22	.....

Hunting License Fund.

	1909	1910
Barnhardt Wm.....	107 80	1,436 15
Budzis, John.....		226 40
Bosworth, E. F.....		793 43
Brunet, A. R.....		873 80
Baker, C. E.....		479 84
Clark, R. B.....	1,112 90	352 72
Christianson, M.....	547 00	
Cole, W. A.....	1,242 89	1,420 61
Craig, J. S.....	2,010 65	1,426 70
Cameron, A. F.....	73 30	93 79
Clark, Len.....		105 60
Cummings, A. J.....		138 18
Cranston, D. M.....		917 69
Copenhefer, Martin.....		79 37
Dartt, G. W.....	1,864 46	332 45
Drafahl, Peter.....	1,482 06	350 73
De Long, J. R.....	1,509 54	1,581 49
Devine, Thos.....	46 26	863 04
Drake, E. P.....		777 70
Dietrich, G. H.....		967 24
Elliott, W. P.....		129 13
Fumelle, M. J.....	530 62	
Follett, C. E.....	1,598 39	1,646 42
Foster, J. W.....	1,580 24	1,515 65
Fess, Edward.....		191 71
Farley, Frank.....		103 47
Gruebner, H. C.....	1,343 44	1,313 54
Gratz, A. W.....	1,834 10	111 45
Good, C. J.....	643 51	
Gerhardt, Fred.....	1,865 69	458 44
Gratz, F. E.....	58 75	36 66
Gruenwald, A. A.....		705 31
Gautsch, E. W.....		128 85
Gruhlke, H. A.....		772 26
Hitchon, Robert.....	2,093 47	1,995 46
Hilderbrand, H. W.....	1,135 80	1,089 01
Hill, J. B.....	1,521 08	1,244 81
Haslam, W. C.....	1,485 12	2,133 37
Hanson, J. T.....	1,247 49	346 62
Hendrickson, Hans.....	1,217 77	1,376 24
Hulbert, A. I.....	1,483 34	1,551 52
Hall, G. F.....	1,082 45	1,389 92
Hegemann, Wm.....	473 24	
Holmes, A. A.....		726 05
Hall, A. W.....		737 89
Hope, Andrew.....		833 69
Immell, E. L.....	475 81	

Hunting License Fund.

	1909	1910
Johnstone, C. W.....	1,486 49	328 41
Johnson, Neils.....	1,212 62	1,396 45
Jones, G. O.....	.....	262 98
Johnson, G. T.....	.....	113 61
Kolb, G. C.....	1,900 99	580 92
Kingsley, G. L.....	1,798 01	467 95
Kleist, Michael.....	1,147 83	1,244 34
Kirkhoff, S. B.....	1,500 57	1,588 59
Keeler, J. G.....	.....	891 95
Kennedy, E. D.....	.....	246 57
Kennedy, D. H.....	.....	126 29
Kimball, P. S.....	.....	863 65
Lavalle, A. A.....	1,791 18	1,573 97
Lund, H. O.....	1,554 01	1,320 51
Longdin, S. H.....	1,552 76	838 35
Little C. S.....	1,743 36	762 85
Lyons, M. L.....	103 22	.....
La Flamboy, L.....	.....	110 69
Manuel Geo.....	1,556 96	1,705 41
Mason, R. G.....	1,403 81	1,384 32
McManus, Pat.....	1,382 77	1,509 41
Miller, G. L.....	882 19	85 50
Moore, D. H.....	99 19	.....
Montag, A. C.....	.....	105 10
Meyer News Service Co.....	.....	7 50
Mason, W. P.....	.....	325 16
Noble, Paul.....	93 93	.....
Oberholtzer, Jas.....	1,615 00	1,664 02
O'Connor, Ed.....	1,377 81	116 55
Oettel, Louis.....	981 09	706 42
O'Connor, Daniel.....	.....	941 92
Pugh, John.....	1,317 07	1,404 83
Perry, F. M.....	1,592 12	1,550 12
Parkinson, Harvey.....	.....	179 25
Piers, Chas.....	.....	71 80
Rowell, J. C. N.....	346 49	300 59
Russell, A. G.....	1,289 63	1,477 67
Rooth, O. E.....	725 97	1,748 93
Raeth, Valentine.....	574 90	1,587 29
Richtman, S. P.....	1,867 32	1,716 80
Robrecht, M. D.....	1,330 30	1,607 20
Randall, F. K.....	403 85	1,452 47
Rickeman, G. W.....	.....	3,906 97
Rickeman, G. W., (compiling laws).....	.....	300 00
Stone, J. W.....	3,338 00	129 97
Schauer, A. G.....	1,666 91	283 74
Storrs, A. P.....	1,469 20	1,430 00

Hunting License Fund.

	1909	1910
Stuart, J. D.....	1,647 58	662 79
Sizer, C. W.....	1,410 80	96 85
Sholts, O. W.....	543 32	.....
Sanderson, H. J.....	612 25	.....
Spencer, Fred.....	243 21	485 52
Sholts, Est. of O. W.....	28 05	.....
Stone, J. L.....	96 47	.....
Sugden, J. F.....	.....	1,635 71
Smith, Philip.....	.....	274 91
Settersten, Jos.....	.....	273 04
Sampson, Andrew.....	.....	566 41
Stockwell, H. A.....	.....	147 88
Sullivan, Henry (Engraving Co.).....	.....	6 50
Schwaab Stamp & Seal Co.....	.....	6 08
Tuttle, E. W.....	1,591 45	419 49
True, H. W.....	1,317 36	948 19
Tollefson, Martin.....	1,289 82	332 88
Tiedeman, H. C.....	.....	153 88
Vollbrecht, Herman.....	1,390 43	549 17
Wilson, Hugh.....	1,338 17	285 51
Waterbury, P. E.....	1,510 09	1,475 95
Williams, Wm.....	179 71	.....
Winn, A. M.....	75 00	.....
Zuehlke, Otto.....	155 25	147 34
	<u>\$98,972 83</u>	<u>\$90,208 02</u>
Transfer to general fund on account of Hook & Line License.....	.....	58 50
		<u>\$90,266 52</u>

RECAPITULATION.

Balance on hand July 1, 1908.....	\$43,418 04	.....
Receipts for two years.....	235,756 73	.....
Disbursements for two years.....	.....	189,239 35
Balance on hand July 1, 1910.....	.....	89,935 42
	<u>\$279,174 77</u>	<u>\$279,174 77</u>

Miscellaneous Funds.

BANK REDEMPTION FUND

	1909	1910
Balance June 30th, 1908.....	\$5,015 00	.....
Balance on hand June 30th, 1910.....	.....	\$5,015 00
	<u> </u>	<u> </u>

LAND DEPOSIT FUND.

RECEIPTS.

	1909	1910
Deposit on land sales.....	\$569 64

DISBURSEMENTS.

Land contracts closed.....	\$1,070 10
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RECAPITULATION.

Balance on hand June 30th, 1908.....	\$558 46
Receipts for two years.....	569 64
Disbursements for two years.....	.....	\$1,070 10
Balance on hand June 30th, 1910.....	.....	58 00
	<u> </u>	<u> </u>
	\$1,128 10	\$1,128 10
	<u> </u>	<u> </u>

STATE AGRICULTURAL SOCIETY.

RECEIPTS.

	1909	1910
State fair and appropriations.....	\$99,457 40	\$154,579 33

DISBURSEMENTS.

Buildings, premiums, etc	\$111,656 10	\$152,064 03
--------------------------------	--------------	--------------

RECAPITULATION.

Balance on hand June 30th, 1908.....	\$22,673 88	.....
Receipts for two years.....	254,036 73	.....
Disbursements for two years .....	.....	\$263,720 13
Balance on hand June 30th, 1910.....	.....	12,990 48
	<u> </u>	<u> </u>
	\$276,710 61	\$276,710 61
	<u> </u>	<u> </u>

Miscellaneous Funds.

UNIVERSITY TRUST FUND.

RECEIPTS.		
	1909	1910
Loans, bequests, etc.....	.....	.....
Transfer from University.....	\$25,600 63	\$18,770 02
Trust fund income	4,657 38	4,361 65
Total	\$30,258 01	\$23,131 67

DISBURSEMENTS.

Loans, etc.....	\$24,116 19	\$25,328 80
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RECAPITULATION.

Balance on hand June 30th, 1908.....	\$211 46
Receipts for two years.....	53,389 68
Disbursements for two years.....	.....	\$49,444 99
Balance on hand June 30th, 1910.....	.....	4,156 15
	\$53,601 14	\$53,601 14

PRODUCTIVE UNIVERSITY TRUST FUND.

	1909	1910
Michael Carpenter, loan.....	\$6,000 00	\$6,000 00
Andrew Ellickson, loan.....	2,000 00	.....
Wm. Woodward, loan.....	2,500 00	1,500 00
Catherine Adamson, loan.....	5,000 00	5,000 00
Caroline M. Jenison, loan.....	4,400 00	3,800 00
Wisconsin Building Co., stock.....	2,500 00	2,500 00
Dane County Title Company, bonds.....	10,000 00	10,000 00
Frederick Craneheld, loan.....	350 00	350 00
Bascom B. Clark, loan.....	8,000 00	8,000 00
Northern Hotel Co., bonds.....	5,000 00	5,000 00
William Hassard, loan.....	1,000 00	1,000 00
Chas. Nelson, loan.....	5,000 00	.....
William E. Slightam, loan.....	3,000 00	3,000 00
Guida & Grace Windom, loan.....	6,000 00	.....
Henry Roffers, loan.....	3,700 00	3,700 00
William E. Fitzgibbon, loan.....	8,000 00	8,000 00
Melvin J. Osmundson, loan.....	6,000 00	6,000 00
Charles Hudson, loan.....	.....	4,000 00
Archie & Harry Bram, loan.....	.....	10,000 00
Madison Land & Improvement Co., loan..	.....	8,000 00
Total	\$78,450 00	\$85,850 00

Miscellaneous Funds.

UNIVERSITY TRUST FUND INCOME.

RECEIPTS.

	1909	1910
Interest on loan and securities.....	\$4,137 15	\$4,414 35
University Trust Fund.....	3,762 50	3,100 00
M. E. McCaffrey, secretary.....	77 00	271 45
Total	<u>\$7,976 65</u>	<u>\$7,785 80</u>

DISBURSEMENTS.

University Trust Fund.....	\$4,657 38	\$3,100 00
Scholarship, expenses, etc.....	2,835 60	4,447 76
Total	<u>\$7,492 98</u>	<u>\$7,547 76</u>

RECAPITULATION.

Balance on hand June 30th, 1908.....	\$3,579 54	.....
Receipts for two years.....	15,762 45	.....
Disbursements for two years.....	.....	\$15,040 74
Balance on hand June 30th, 1910.....	.....	4,301 25
Total	<u>\$19,341 99</u>	<u>\$19,341 99</u>

FOREST RESERVE FUND.

RECEIPTS.

	1909	1910
Sale of land and trespass.....	<u>\$31,877 34</u>	<u>\$18,529 56</u>

DISBURSEMENTS.

Purchase of land, salaries and expenses..	<u>\$64,789 90</u>	<u>\$38,419 03</u>
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RECAPITULATION.

Balance on hand June 30th, 1908.....	\$69,384 22
Receipts for two years.....	50,406 90
Disbursements for two years.....	.....	\$103,208 93
Balance on hand June 30th, 1910.....	.....	16,582 19
Total	<u>\$119,791 12</u>	<u>\$119,791 12</u>

Miscellaneous Funds.

PORTAGE LEVEE FUND.

RECEIPTS.		
	1909	1910
None	<u> </u>	<u> </u>

DISBURSEMENTS.		
Expenses, wages, etc.....	<u>\$525 53</u>	<u> </u>

RECAPITULATION.		
Balance on hand June 30th, 1908.....	\$897 11	.....
Disbursements for two years.....		\$525 53
Balance on hand June 30th, 1910.....	<u> </u>	<u>371 58</u>
Total	<u>\$897 11</u>	<u>\$897 11</u>

FIRE MARSHAL FUND.

RECEIPTS.		
	1909	1910
Taxes from Insurance Companies.....	<u>\$18,835 00</u>	<u>\$29,386 34</u>

DISBURSEMENTS.		
Disbursements	<u>\$24,172 51</u>	<u>\$26,821 79</u>

RECAPITULATION.		
Balance on hand June 30th, 1908.....	\$19,202 44	.....
Receipts for two years.....	48,221 34	.....
Disbursements for two years.....		\$50,994 30
Balance on hand June 30th, 1910.....	<u> </u>	<u>16,429 48</u>
Total	<u>\$61,423 78</u>	<u>\$67,423 78</u>

Special Deposits.

SPECIAL DEPOSITS.

SECURITIES DEPOSITED BY INSURANCE, ACCIDENT AND FRA-
TERNAL COMPANIES, JUNE 30, 1910.

Aid, Accident and Relief.

First National Accident Society, Milwaukee:	
Note and mortgage.....	\$1,000 00
Time Indemnity Co., Milwaukee:	
Bond	1,000 00
N. W. Accident & Benefit Association:	
Certificate of deposit.....	1,000 00
Union Accident & Benefit Association:	
Certificate of deposit.....	1,000 00
Universal Life & Accident Association:	
Note and mortgage.....	2,600 00
Western Relief Association:	
Note and mortgage.....	1,000 00
Woodman Accident Association, Lincoln, Neb.:	
Certificate of deposit.....	1,000 00
Fox River Health & Accident Co., Kaukauna:	
Certificate of deposit.....	1,000 00

Casualty.

Anchor Casualty Co., Neenah:	
Bonds	1,000 00
Atlas Casualty Co., Lake Mills:	
Certificate of deposit.....	5,000 00
Chippewa Valley Casualty Co.:	
Certificate of deposit.....	1,000 00
Federal Casualty Co.:	
Certificate of deposit.....	1,000 00
N. W. Casualty Co.:	
Certificate of deposit.....	1,000 00
Universal Casualty Co.:	
Notes and mortgages.....	100,732 00
Wisconsin Casualty Co.:	
Certificate of deposit.....	1,000 00

Fraternal Companies.

Knights of the White Cross:	
Bonds	2,000 00
Independent Order of Foresters:	
Bonus	50,000 00
Independent Scandinavian Workingmen's Association:	
Bonds	55,000 00
United Commercial Travelers of America:	
Bond	1,000 00
United Order of Foresters:	
Notes and mortgages.....	\$10,000 00
Bonds	200,750 00
	210,750 00

Special Deposits.

Insurance.	
American Live Stock Insurance Co.:	
Bonds	2,000 00
Indiana and Ohio Live Stock insurance Co.:	
.....	2,000 00
Georgia Home Insurance Co.:	
Bonds	10,000 00
N. W. Mutual Life Insurance Co.:	
Bonds	100,000 00
Wisconsin Life Insurance Co.:	
Notes and mortgages.....	107,000 00
Wisconsin National Life Insurance Co., Oshkosh:	
Bonds	100,200 00
Protective Associations.	
Badger Protective Association:	
Bond	1,000 00
Loyal Protective Association:	
Bond	1,000 00
Travelers Protective Association of America:	
Bond	1,000 00
Trust Companies.	
Savings Loan and Trust Co., Madison:	
Notes and mortgages.....	106,800 00
Citizens Trust Co., Milwaukee:	
Notes and mortgages.....	101,200 00
Central Wisconsin Trust Co., Madison:	
Notes and mortgages.....	106,850 00
Fidelity Trust Co., Milwaukee:	
Notes and mortgages.....	\$81,960 00
Bonds	18,500 00
	100,460 00
Milwaukee Trust Co.:	
Notes and mortgages.....	101,374 41
N. W. Loan and Trust Co., Kenosha:	
Notes and mortgages.....	30,000 00
Oshkosh Savings Loan & Trust Co.:	
Notes and mortgages.....	\$25,000 00
Bonds	25,000 00
	50,000 00
Wisconsin Trust Co., Milwaukee:	
Notes and mortgages.....	\$66,500 00
Bonds	34,000 00
	100,500 00
Portage Mortgage, Loan & Trust Co.:	
Notes and mortgages.....	27,174 00
Wisconsin Valley Trust Co., Wausau:	
Notes and mortgages.....	31,050 00
East Wisconsin Trust Co., Manitowoc:	
Notes and mortgages.....	\$29,500 00
Bonds	9,200 00
	38,700 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
Total	<u>\$2,251,000 00</u>

FIFTH BIENNIAL REPORT

OF THE

ATTORNEY GENERAL

OF THE

STATE OF WISCONSIN

FOR THE

Biennial Period Ending June 30, 1910

FRANK L. GILBERT
Attorney General



MADISON
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1910

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
ERVING J. KOESTER.....Clerk and Stenographer
KATE A. BILLINGTON.....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 E. 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.....from Jan. 7, 1907, to Jan. 2, 1911

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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, 1910, 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, November, 1910.



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 30, 1910.

This list does not include collections which have been paid to the state treasurer without passing through the attorney general's hands:

1908

May 18	State & Crane v. Wisconsin Central Railway; collection paid to treasurer of Waupaca County, this being one-half of the penalty collected	\$794 30
Sept. 11	Costs in case of Soo Line vs. R. R. Commission of Wisconsin, re station at Dwight.....	95 25
Sept. 15	Distributive share as escheated estate of Johanna Schmid, Milwaukee County.....	526 00
Sept. 26	Inheritance tax in the estate of Cyrus Lanyon...	2,700 75
Oct. 12	Escheated estate of John Stewart.....	149 00
	Hunting license money for the year 1908.....	20 64

1909

Jan. 2	Rent from escheated estate of Louise Hinkforth.	49 72
Jan. 2	Rent from escheated estate of Johanna Schmid..	90 59
March 11	Costs in matter of state ex rel Minneapolis, St. Paul and Sault Ste. Marie Ry. Co. vs. Railroad Commission of Wisconsin.....	85 50
April 4	Payment of costs in circuit court for Dane County in St. P. & Sault Ste. Marie Ry. Co. vs. Railroad Commission of Wisconsin.....	17 05
April 5	Accrued rent from escheated estate of John Tenhaaf	512 75
May 7	Escheated estate of Ann McGee of Juneau County	399 46
May 21	Estate of Walter Crawford, Bayfield County....	44 85
June 7	Costs in re estate Inheritance tax case of Jas. H. Hird	27 17

Collections.

June 8	Costs, case of Beals v. State.....	61 25
June 28	Inheritance tax on the estate of Henry A. Hull..	12 75
July 12	Rents collected by Fred W. Rogers of escheated estates in Milwaukee.....	238 49
July 26	Legacy tax on estate of Norman L Packard a non-resident decedent of New York.....	29 25
July 26	From Dixie Fire Insurance Co. Fire Marshall Tax	45 08
Aug. 2	Legacy tax on estate of Simon Story, a non-res- ident decedent of the state of Massachusetts.	25 00
Aug. 4	Costs and interest thereon in action of Sarah E. B. Allis against the State Board of Nor- mal Regents	82 34
Aug. 4	Legacy tax on estate of Jane A Spencer, a non- resident decedent of the state of Connecticut	49 50
Aug. 6	Legacy tax on estate of Mary H. Dodge of Mas- sachusetts	96 48
Dec. 7	Inheritance tax on estate of Hope B. Russell...	157 50
Dec. 12	Inheritance tax on estate of Cornelia W. C. Por- ter	35 00
1910		
Jan. 14	Rent from escheated property in Milwaukee....	227 76
March 7	Inheritance tax on estate of Marietta W. Hull....	16 80
March 11	Inheritance tax on estate of John D Weld, a non-resident of the state of New York.....	18 00
March 16	Inheritance tax on the estate of Ellen G. Coit, a non-resident of the state of Connecticut....	248 79
March 21	Inheritance tax on the estate of Nellie Hubbard Damon	5 72
March 21	Tax costs in favor of defendants in the case of State ex rel. Ohlenforst vs. Beck et al.....	88 50
March 23	Non-resident inheritance tax in the estate of Jane Bonnett of New Jersey	21 30
March 25	Non-resident inheritance tax in the estate of Janet Gentle of New York.....	245 56
March 28	Non-resident inheritance tax in the estate of Or- ris S. Wood of Massachusetts	161 50
March 29	Costs in case of Weed vs. Bergh.....	46 75
March 30	Non-resident inheritance tax in the estate of Harriet F. Rowley of Connecticut.....	6 08

Collections.

April 2	Non-resident inheritance tax in the estate of Sophia Augusta Brown of Rhode Island.....	127 27
April 4	Non-resident inheritance tax in the estate of Sarah A. Shepley of New York.....	144 13
April 5	Non-resident inheritance tax in the estate of An- drew Brown of New Jersey	28 00
April 6	Non-resident inheritance tax in estate of Caro- line T. Wheaton of New York.....	56 50
April 8	Non-resident inheritance tax in the estate of A. H. Campbell of Toronto, Canada.....	99 06
April 27	Non-resident inheritance tax in the estate of Arthur J. Fiske of Massachusetts	4 30
April 27	Non-resident inheritance tax in the estate of William Maher of Connecticut	32 15
May 5	Non-resident inheritance tax in the estate of Mrs. Elizabeth Elphinstone of Scotland.....	29 27
May 7	Non-resident inheritance tax in the estate of Er- nest Ehrman	23 50
May 12	Non-resident inheritance tax of Mary M. Stebbins	1 98
May 13	Non-resident inheritance tax in the estate of B. R. McAlpine of New York	350 00
May 16	Non-residence inheritance tax in the estate of Mrs. Isabella Graham of London, England...	171 61
May 18	Non-resident inheritance tax in the estate of John H. Caswell of New York.....	109 30
May 20	Non-resident inheritance tax in the estate of Jonathan J. Broome of New Jersey.....	190 17
May 24	Non-resident inheritance tax in the estate of Calvin Paige of New York.....	644 22
May 24	Non-residence inheritance tax in the estate of Caleb J. Camp of New York.....	105 00
May 27	Non-resident inheritance tax in the estate of Mary Gunn of Massachusetts	21 18
May 27	Non-resident inheritance tax in the estate of Melissa Zweggart of Connecticut.....	50 88
May 31	Non-resident inheritance tax in the estate of Ab- bie L. Cooley	6 30
May 31	Non-resident inheritance tax in the estate of Robert Deeley	74 89
June 30, 1908, to June 30, 1910,	Inheritance taxes collected and paid into the State Treasury.....	\$732,567 90

Civil Cases Disposed of.

CIVIL CASES DISPOSED OF.

State ex rel. L. M. Sturdevant, Attorney General v. Pliny Norcross.

Action to abate dam in Rock River. A demurrer to the complaint was sustained. Case appealed to supreme court where order sustaining demurrer was reversed. Case was thereafter tried on its merits in circuit court where judgment was rendered for the defendant.

State ex rel. M. St. P. & S. Ste. M. Ry. Co. v. Railroad Commission.

Mandamus to compel the railroad commission to issue a certificate to the railway company authorizing it to issue \$4,200,000 of its increased capital stock. Motion to quash alternative writ was denied by trial court. Case appealed to supreme court where the trial court was reversed. This case involved the question as to whether an increase of the capital stock of a railway corporation could be effected without an amendment to its articles of corporation under chapter 86 of the statutes, and the further question as to whether a certificate of authority could be issued by the railroad commission, authorizing an increase of capital stock, before an amendment had been filed with the secretary of state and the fees required by chapter 86 of the statutes due thereon paid. The judgment of the trial court was reversed by the supreme court which held that an increase of the capital stock of a railroad corporation cannot be effected without an amendment, and that the fees due on such increase must be paid before a certificate can be issued by the railroad commission.

State v. Columbia National Life Insurance Co.

Action to recover penalty for failure to file annual statement. Judgment for plaintiff rendered in trial court. Case appealed

Civil Cases Disposed of.

to supreme court where the judgment was reversed on the ground that a penalty for a violation of section 1953n cannot be recovered by a civil action. It was also determined in this case that a foreign life insurance company which had been admitted to do business in this state and which withdrew therefrom leaving policies outstanding therein which were issued or delivered therein, the premiums upon which it continued to receive through the mails, is not transacting business in this state within the meaning of section 1954, but as doing business to such an extent as to justify the legislature in enacting reasonable regulations in respect thereto.

State v. C. M. & St. P. Ry. Co.

Action to recover penalty for violation of eight hour telegraphers law. Judgment for plaintiff rendered in circuit court. Case appealed to supreme court where judgment was reversed and the law held to be unconstitutional.

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 by circuit court. Case appealed to supreme court where order of the circuit court was reversed and where it was held that one who in 1906 had established a bakery in violation of the act of 1903 was not entitled to a license to operate a bakery under the act of 1907.

State v. Henry A. Schmidt.

Action to annul a medical certificate of registration on the ground of fraud. Complaint dismissed in circuit court. Case appealed to supreme court where judgment of the trial court was affirmed.

Commissioners of the Inter State Park of the Dalles of the St. Croix v. Jacob Berger et al.

Condemnation proceedings. Matter adjusted by stipulation and case dismissed.

Civil Cases Disposed of.

In the Matter of the Estate of Cyrus Lanyon.

Action to determine inheritance tax. Tax adjusted and paid and proceedings dismissed.

State v. M. St. P. & S. Ste. M. Ry. Co.

Action to recover penalty for refusal of defendant to obey an order of the railroad commission in respect to station facilities at Catawba. Action dismissed upon company complying with order.

City of Milwaukee v. Duncan McGregor et al.

Action for injunction to restrain the erection of a normal school building in Milwaukee. Temporary injunction dissolved by trial court and action dismissed. Plaintiff appealed to supreme court where judgment was affirmed.

City of Superior v. Douglas County Telephone Co.

Action to enjoin telephone company from discontinuing telephones in public buildings of Superior under an agreement to maintain same free of charge and to nullify action of railroad commission requiring such discontinuance. Demurrer interposed by railroad commission to complaint sustained by circuit court. Case appealed to supreme court where the order of the trial court was affirmed in part and reversed in part.

Abbie E. Beals v. State of Wisconsin.

Action in supreme court to recover inheritance tax on the grounds of the alleged unconstitutionality of the inheritance tax law. Demurrer to complaint sustained.

State of Wisconsin ex rel. R. M. Bashford v. James A. Frear,
Secretary of State.

Mandamus in supreme court to compel payment to relator of money claimed to be due him as justice of supreme court on account of the increase in salaries provided by the legislature pending the terms of his predecessor. Motion to quash alternative writ was denied and relator held entitled to increase of salary.

Civil Cases Disposed of.

State ex rel. *Rosenhein v. James A. Frear, Secretary of State, et al.*

Petition by tax payer to commence action in supreme court for the purpose of preventing payment of expenses out of the state treasury incurred, or that may be incurred, by a joint committee of the legislature, under a resolution clothing such committee with authority to investigate the manner in which the primary election of party candidates for office of United States senator was conducted. The application was heard on the relator's petition and proposed bill of complaint and upon notice to the secretary of state, state treasurer and attorney general. The application was denied. The court defines in this action the power of the legislature to conduct investigations and to provide for the payment of expenses thereof out of the state treasury.

William Benz et al. v. C. J. Kremer, State Bakery Inspector, J. D. Beck, Commissioner of Labor.

Action against state bakery inspector to restrain interference with plaintiffs in the use of their property and from conducting a bakery business therein and from instituting criminal proceedings for alleged violations of the bakery law. Demurrer to the complaint was sustained in the trial court, judgment being affirmed upon appeal to the supreme court. Bakery law, chapter 486, laws 1907, held to be constitutional.

Wadhams Oil Co. v. Edward L. Tracey, State Inspector of Illuminating Oils.

Action to enjoin execution of chapter 363, laws of 1909, providing for the inspection of oils, on the ground that it is unconstitutional. Temporary injunction granted by circuit court. Demurrer interposed and motion made by defendant to vacate injunction. The former was sustained and the latter granted. Case appealed to supreme court where the law was sustained and the powers of a court of equity defined.

W. H. Reed et al. v. Marcus C. Bergh, as Commissioner of Banking of the State of Wisconsin et al.

Action to restrain the institution of criminal proceedings against plaintiffs on account of their failure to comply with the

Civil Cases Disposed of.

provisions of the banking law requiring private banks to incorporate. A general demurrer was interposed and sustained by the circuit court. Case appealed to supreme court where the order sustaining the demurrer was affirmed and the law held to be constitutional.

State of Wisconsin ex rel. A. B. Van Alstine v. James A. Frear,
Secretary of State et al.

Action to test the constitutionality of the primary election law. General demurrer to complaint sustained by circuit court. Case appealed to supreme court, the order appealed from was affirmed and the law held to be constitutional.

State of Wisconsin v. Alexander McAloon.

Action to recover penalty under section 823 of the statutes. Demurrer interposed by defendant and overruled by circuit court. Case appealed to supreme court where the order was affirmed and where it was held that a civil action was the proper remedy to recover the penalty provided for.

Thos. J. Neacy v. Wisconsin State Board of Agriculture, et al.

Action for injunction to prevent the erection of speed barns on the state fair grounds on the grounds that contract failed to contain an express stipulation in respect to the employment of laborers etc., for more than eight hours per day. Temporary injunction dissolved on motion of defendant by circuit court.

Frank T. Andrae v. Wisconsin State Board of Agriculture et al.

Action for injunction to restrain erection of speed barns on the state fair grounds on the grounds that the same would constitute private nuisances. Temporary injunction dissolved by circuit court.

State of Wisconsin v. American Refractories Company.

Action for injunction to restrain defacing property at Devil's Lake under process of condemnation by state park board. Action dismissed on stipulation.

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 counterclaim 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. In view of the importance of these cases and the large amounts involved, the attorney general before proceeding to the trial of the issue presented, reported on the status of the cases to the legislature of 1909 the result of

Civil Cases Pending.

which was that a committee was appointed and directed to take up the matters involved with the corporations concerned with the object of arriving at an amicable settlement, and to report thereon to the legislature. Consequently no further legal steps have been taken in the cases.

E. J. Comstock v. John Boyle et al.

Ejectment for land sold by the state to defendant. Defense tendered and assumed by the state. Judgment rendered in circuit court for defendants. Plaintiffs appealed to supreme court where judgment was reversed and case remanded for a new trial. On new trial judgment was rendered for plaintiffs. Defendants appealed to supreme court where case is now pending.

State v. City of Milwaukee and County of Milwaukee.

Action to recover \$187,000 alleged to be due the state from the defendant city on account of fines collected by the city and not accounted for. Demurrers were interposed by the defendants setting up the statutes of limitations. These demurrers were overruled by the circuit court. Defendants appealed to supreme court where case is now pending.

State ex rel. Henry C. Duke v. Board of Regents of the University of Wisconsin et al.

Mandamus to compel regents to grant relator a rehearing and to reinstate him as a student in the university. Return was made to the alternative writ and the case tried on the issue raised by the circuit court. Judgment was rendered in favor of the regents. Case appealed by relator to the supreme court.

Western Union Telegraph Company v. State of Wisconsin.

Action to recover \$12,000 taxes paid by plaintiff on an alleged over-valuation of its property. Three other cases of the same nature have also been brought by the plaintiff to recover taxes paid by it for the past three years. Answers have been

Civil Cases Pending.

filed by the state to the complainants and the cases are now pending trial in circuit court.

Williams Bros. Company v. John Q. Emery, Dairy & Food Commissioner.

Action to enjoin institution of criminal actions against enforcement of pure food laws brought in U. S. circuit court. Temporary injunction denied plaintiff.

State v. Wm. A. Fricke, et al.

Action on official bond of defendant as commissioner of insurance to recover fees collected by him and not paid to the state, and for an accountant. Similar actions are also pending against Emil Giljohann et al.; George E. Beedle, et al.; and Zeno M. Host.

C. & N. W. Ry. Co. v. Railroad Commission.

Action to set aside order of railroad commission.

Union Lime Company et als. v. Railroad Commission.

Action to enjoin enforcement of order of railroad commission requiring the construction of a spur track at Fond du Lac. This case involves the validity of the spur track law.

In re Estate of George Bullen, Deceased.

Proceedings instituted by state to recover inheritance tax claimed to be due on personal property held by a foreign trustee under a trust agreement whereby decedent reserved to himself power to direct and control the management of his estate during his life. A tax of approximately \$20,000 was imposed by the county court and affirmed on appeal by the circuit court. The heirs appealed from the judgment of the circuit court to the supreme court where the case is now pending.

CRIMINAL CASES DISPOSED OF FROM JUNE 30, 1908, TO JUNE 30, 1910, IN SUPREME COURT .

Criminal Cases Disposed of.

Title of case.	County.	Offense.	How disposed of.
Lovesee v. State.....	Clark.....	Adultery.....	Dismissed November 27, 1908.
Milbrath v. State.....	Milwaukee.....	Embezzlement.....	Affirmed March 9, 1908.
Weisenbach v. State.....	Chippewa.....	Assault with intent to murder.....	Affirmed February 16, 1908.
Reinhardt v. State.....	Milwaukee.....	Conspiring to obtain money.....	Dismissed by stipulation.
Miller v. State.....	Taylor.....	Murder.....	Reversed February 16, 1908.
Brown v. State.....	Milwaukee.....	Refusing and neglecting to report birth...	Reversed January 26, 1908.
Kaposinski v. State.....	Marathon.....	Arson.....	Affirmed December 15, 1908.
Guenther v. State.....	Juneau.....	Embezzlement.....	Affirmed November 27, 1908.
Vogel v. State.....	Clark.....	Rape.....	Affirmed January 5, 1908.
Goyke v. State.....	Winnebago.....	Bastardy.....	Reversed October 20, 1908.
Neale v. State.....	Marquette.....	Obstructing highway.....	Reversed March 9, 1908.
DeBlazio v. State.....	Milwaukee.....	Assault.....	Reversed May 11, 1908.
Splinter v. State.....	Milwaukee.....	Selling adulterated milk.....	Affirmed October 26, 1908.
Ellis v. State.....	Eau Claire.....	Receiving deposits in insolvent bank.....	Reversed March 9, 1908.
Bromley v. State.....	Taylor.....	Murder.....	Affirmed February 16, 1908.
Markley v. State.....	Richland.....	Selling intoxicating liquor without license	Affirmed June 3, 1908.
Donovan v. State.....	Jefferson.....	Rape.....	Reversed October 26, 1908.
Meyers v. State.....	Walworth.....		Dismissed upon stipulation.
Weirich v. State.....	Milwaukee.....	Speeding with automobile.....	Affirmed June 3, 1908.
Howard v. State.....	La Crosse.....	Breaking into building in night time.....	Reversed May 11, 1908.
Spick v. State.....	Bayfield.....	Murder.....	Affirmed June 3, 1908.
Prinslow v. State.....	Fond du Lac.....	Embezzlement.....	Reversed June 3, 1908.
Ruth v. State.....	Trempealeau.....	Made false entries in bank certificate reg- ister.....	
VanHaltren, v. State.....	Milwaukee.....	Larceny.....	Affirmed November 5, 1908.
Hack v. State.....	Iowa.....	Selling intoxicating liquor to minor.....	Affirmed February 22, 1909.
Keupel v. State.....	Milwaukee.....		Affirmed January 11, 1909.
Pennell v. State.....	Vernon.....	Selling liquor contrary to vote of qualified electors of city.....	Dismissed by stipulation.
Weiden v. State.....	Clark.....	Violating Sunday liquor laws.....	Affirmed November 12, 1909. Reversed February 1, 1909.

Criminal Cases Disposed of.

Sedack v. State	Clark	Violating Sunday liquor laws	Affirmed February 1, 1909.
Grady v. State	Dane	Violating pure food law	Affirmed May 25, 1909.
McDermott v. State.....	Dane	Violating pure food law	Affirmed May 24, 1909.
Beilfuss v. State.....	Clark	Abandoning wife and minor children	Affirmed April 26, 1909.
Heiden v. State	Milwaukee	Embezzlement	Dismissed upon stipulation.
Bradley v. State	Kenosha	Manslaughter	Affirmed February 22, 1909.
Loescher v. State	Kenosha	Rape	Affirmed March 15, 1909.
MacLaren v. State.....	Milwaukee	Failure to comply with banking laws	Affirmed February 1, 1909.
Hebron et al. v. State.....	Monroe .....	.....	Affirmed April 26, 1909.
Robinson v. State	Dane .....	.....	Affirmed May 24, 1909.
Morris v. State	Winnebago .....	.....	Dismissed on stipulation.
Kurowski v. State	Shawano	Forging deed.	Affirmed May 24, 1909.

Criminal Cases Pending.

 CRIMINAL CASES PENDING IN SUPREME COURT JUNE 30, 1910.

Title of case.	County.	Offense.
Hedger v. State.....	Milwaukee	Murder.
Smith v. State.....	Brown.....	.....
Welch v. State.....	Portage.....	Rape.
Parb v. State.....	Sheboygan.....	Arson.
Burns v. State.....	Racine .....	.....

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. 16, Town of Edson, Chippewa County, July 15, 1908	\$1,000
City of Cumberland, County of Barron, July 22, 1908.....	25,000
Dist. No. 7, Town of Burlington, County of Racine, July 31, 1908	1,200
Dist. No. 5, Town of Cleveland, County of Marathon, Aug. 5, 1908	10,000
Village of Mt. Horeb, County of Dane, Aug. 18, 1908.....	8,000
Dist. No. 1, Town of South Lancaster, County of Grant, Sept. 15, 1908.....	1,000
Dist. No. 1, Town of Spring Brook, County of Dunn, Sept. 16, 1908	1,500
Dist. No. 1, Towns of Lessor, Hartland, Angelica, and Maple Grove, County of Shawano, Sept. 16, 1908.....	500
Dist. No. 2, Town of Green Grove and Colby, County of Clark, Sept. 16, 1908.....	900
Dist. No. 4, Pine Valley and Neillsville City, Sept. 17, 1908..	1,500
Dist. No. 1, Town of Orange, County of Juneau.....	1,000
Dist. No. 7, Town of Lanark, County of Portage, Sept. 17, 1908	400
Dist. No. 2, Town of Albion, County of Jackson, Sept. 25, 1908	400
Jt. Dist. No. 5, Towns of Peck and Ackley, County of Langlade, Sept. 25, 1908.....	1,600
Jt. Dist. No. 2, Town of Scott, County of Crawford, Sept. 26, 1908	1,000
Dist. No. 5, Town of Antigo, County of Langlade, Sept. 26, 1908	2,225
Town of Wauwatosa, County of Milwaukee, Sept. 26, 1908.....	4,000
Dist. No. 9, Town of Holcombe, County of Chippewa, Sept. 29, 1908	1,500
Dist. No. 5, Town of Turtle Lake, County of Barron, Sept 29, 1908	250

Loans from the Trust Funds.

Dist. No. 7, Town of Christiana, County of Verona, Sept. 29, 1908	20,000
Jt. Dist. No. 6, Town of Cassel and Village of Edgar, County of Marathon, Oct. 3, 1908	3,500
Jt. Dist. No. 1, Town of St. Croix Falls and Village and Osceola, County of Polk, Oct. 3, 1908.....	18,000
Jt. Dist. No. 10, Towns of Dallas, Maple Grove, Arland, and Prairie Farm, County of Barron, Oct. 10, 1908.....	265
Dist. No. 3, Town of Sumner, County of Barron, Oct. 10, 1908	3,000
Dist. No. 4, Town of Evergreen, County of Langdale, Oct. 10, 1908	1,500
Dist. No. 9, Town of Jackson, County of Burnett, Oct. 10, 1908	600
Jt. Dist. No. 6, Towns of Moscow, and Blanchard, Counties of Iowa and Lafayette, Oct. 30, 1908.....	800
Dist. No. 5, Town of Dewey, County of Burnett, Oct. 30, 1908	700
City of Jefferson, County of Jefferson, Oct. 30, 1908.....	5,000
Jt. Dist. No. 2, Towns of Johnson, Rietbeck, Halsey, Bern and Village of Athens, County of Marathon, Nov. 2, 1908.....	6,000
Jt. Dist. No. 1, Towns of Maine and Navanio, Counties of Outagamie and Shawano, Nov. 4, 1908.....	1,200
Dist. No. 2, Town of Spruce, County of Oconto, Nov. 9, 1908	1,500
Dist. No. 8, Town of Winong, County of Washburn, Nov. 9, 1908	850
Dist. No. 2, Town of Bern, County of Marathon, Nov. 10, 1908.	300
Jt. Dist. No. 1, Towns of Plymouth, center Rock and Janesville, County of Rock, Nov. 10, 1908.....	1,900
Dist. No. 9, Town of Menon, County of Burnett, Nov. 10, 1908	300
Dist. No. 3, Town of Rhine, County of Sheboygan, Nov. 11, 1908	1,500
Jt. Dist. No. 12, Towns of Sterling and Freeman, Counties of Vernon and Crawford, Nov. 11, 1908.....	1,000
Jt. Dist. No. 13, Town of Rutland, Village of Brooklyn, Brooklyn, Oregon and Union, Counties of Dane, Green and Rock, Nov. 11, 1908.....	10,000
Dist. No. 3, Town of Dunn, County of Dunn, Nov. 18, 1908.....	2,000
Dist. No. 4, Town of Anderson, County of Burnett, Nov. 30, 1908	500
County of Richland, Nov. 30, 1908.....	20,000
Jt. Dist. No. 4, Towns of Howard and Mayville, County of Clark, Nov. 30, 1908.....	4,000
Jt. Dist. No 4, Towns of Franklin, Pepin and Maiden Rock, Counties of Pepin and Pierce, Dec. 4, 1908.....	500
County of Jefferson, Dec. 4, 1908.....	20,000

Loans from the Trust Funds.

Dist. No. 5, Village of Prairie Farm, County of Barron, Dec. 4, 1908	1,000
Dist. No. 6, Town of Clinton, County of Barron, Dec. 4, 1908..	1,500
Dist. No. 3, Town of Black Brook, County of Polk, Dec. 4, 1908	600
Jt. Dist. No. 5, Town of Lincoln and Village of Amery, County of Polk, Dec. 4, 1908.....	11,000
Dist. No. 1, Town of Beaver, County of Clark, Dec. 4, 1908....	1,500
Dist. No. 6, Town of Preble, County of Brown, Dec. 4, 1908....	600
Dist. No. 1, Town of Upham, County of Langdale, Dec. 6, 1908	5,000
Dist. No. 1, Town of Spring Brook, County of Washburn, Dec. 7, 1908	750
Dist. No. 2, Town of Dayton and Akan, County of Richland, Dec. 7, 1908	5,000
Dist. No. 1, Town of Drammen and Naples, Counties of Buffalo and Eau Claire, Dec 7, 1908.....	1,200
Dist. No. 5, Towns of Curran and Springfield, County of Jackson, Dec. 7, 1908.....	6,000
Dist. No. 11, Town of Delucar, County of Chippewa, Dec. 7, 1908	250
Town and Village of Gillette, County of Oconto, Dec. 9, 1908..	9,000
Dist. No. 5, Town of Strickland, County of Rusk, Dec. 9, 1908	400
Dist. No. 3, Town of Franzon, County of Marathon, Dec. 14, 1908	2,500
Dist. No. 11, Town of Madison, County of Dane, Dec. 14, 1908.	3,500
Town of Bayfield, County of Bayfield, Dec. 14, 1908.....	8,000
Dist. No. 5, Town of Glenwood and Springfield, County of St. Croix, Dec. 14, 1908.....	700
Dist. No. 2, Town of Springwater and Mt. Morris, County of Waushara, Dec. 14, 1908.....	500
Dist. No. 3, Towns of Osceola and Garfield, County of Polk, Dec. 14, 1908.....	3,000
Dist. No. 3, Town of Stanton and Village of Knapp, Dec. 17, 1908	6,000
Dist. No. 2, Town of Bergen, County of Marathon, Dec. 17, 1908	2,200
Dist. No. 4, Town of Spruce, County of Oconto, Dec. 17, 1908..	1,500
Dist. No. 12, Town of Atlanta, County of Rusk, Dec. 22, 1908..	700
Dist. No. 1, Towns of Eaton, Warner, and Village of Greenwood, County of Clark, Dec. 23, 1908.....	2,000
Dist. 4, Town of Angelica, County of Shawano, Dec. 23, 1908..	500
Dist. No. 4, Towns of Arlington, Dekorah, and Village of Poynette, County of Columbia, Dec. 23, 1908.....	2,500

Loans from the Trust Funds.

Dist. No. 1, Town of Hall, County of Trempealeau, Dec. 23, 1908	1,500
Dist. No. 2, Towns of Belmont and Kendall, County of Lafayette, Dec. 24, 1908.....	2,000
Dist. No. 1, Town of Holland, County of La Crosse, Dec. 24, 1908	800
Dist. No. 9, Town and Village of Viola, Forest, Kickapoo and Liberty, County of Richland, Dec. 24, 1908.....	7,000
City of Madison, County of Dane, Dec. 28, 1908.....	30,000
Dist. No. 4, Town of Lamartine, County of Fond du Lac, Dec. 28, 1908	850
Dist. No. 6, Town of Ainsworth, County of Langdale, Dec. 28, 1908.....	1,200
Board of School Directors, Town of Crandon, County of Forest, Dec. 28, 1908.....	4,000
Dist. No. 3, Town of Brannan, County of Price, Dec. 28, 1908..	800
Dist. No. 4, Town of Crystal Lake, County of Barron, Feb. 6, 1909	1,500
Dist. No. 4, Town of Hay River, County of Dunn, Feb. 19, 1909	1,200
Dist. No. 2, Town and Village of Balsam Lake, County of Polk, Feb. 19, 1909	4,500
Dist. No. 2, Town of Underhill, County of Oconto, Feb. 19, 1909	500
Dist. No. 1, Town of Gilmantown, County of Buffalo, Feb. 24, 1909	8,000
Board of School Directors of Sugar Camp, County of Oneida, Feb. 26, 1909.....	1,200
Dist. No. 2, Town of Bloomfield, County of Walworth, Feb. 26, 1909	16,000
Dist. No. 13, Towns of Lincoln and Grant, County of Monroe, Feb. 27, 1909	1,000
Dist. No. 11, Town of Beetown, County of Grant, Feb. 27, 1909	5,000
Dist. No. 7, Town of Almabee, County of Kewaunee, Feb. 27, 1909	2,400
Dist. No. 3, Town of Emerald, County of St. Croix, Feb. 27, 1909	400
Jt. Dist. No. 6, Towns of Auburn and Grant, County of Chippewa and Dunn, Feb. 27, 1909.....	2,000
Dist. No. 1, Town of Lakeland, County of Barron, March 1, 1909	1,200
Dist. No. 9, Towns of Primrose and New Glarus, Counties of Dane and Green, Mar. 2, 1909.....	800

Loans from the Trust Funds.

	\$
City of Mondovi, County of Buffalo, March 2, 1909.....	3,100
Town of Mondovi, County of Buffalo, March 2, 1909.....	4,700
Dist. No. 5, Town of Morrison, County of Brown, March 2, 1909	2,000
Dist. No. 4, { Towns of Sarcna and Long Lake, Washburn County	1,100
{ Towns of Bear Lake and Oak Grove, Barron County, April 1, 1909.....	
Dist. No. 2, Town of Price, County of Langlade, April 14, 1909	2,970
Dist. No. 2, Town of Aurora, County of Taylor, April 14, 1909.	4,500
Dist. No. 5, Towns of New Haven and Dell Prairie, County of Adams, April 14, 1909.....	800
Dist. No. 6, Town of Wauwatosaa, County of Milwaukee, April 14, 1909	4,800
City of Stanley, County of Chippewa, April 14, 1909.....	18,000
Dist. No. 3, Town of Windsor, County of Dane, April 14, 1909..	2,000
Dist. No. 2, Town of Strickland, County of Rusk, April 15, 1909	900
Dist. No. 1, Town of Hollandale, County of Iowa, April 15, 1909	2,200
Towns of Lucas and Weston, County of Dunn, May 26, 1909...	800
Dist. No. 3, Town of Emmet and Bergen, County of Marathon, May 27, 1909.....	4,000
Jt. Dist. No. 4, Towns of Underhill and Gillet, April 26, 1909..	1,200
Dist. No. 7, Town of Crystal Lake, County of Barron, April 28, 1909	2,000
Dist. No. 7, Town of Plover, County of Portage, April 27, 1909	500
Dist. No. 6, Town of Washington, County of Rusk, April 24, 1909	650
Dist. No. 4, Towns of Georgetown and Harmony, County of Price, June 28, 1909.....	500
Dist. No. 7, Towns of Spring Green and Franklin, County of Sauk, June 28, 1909.....	1,200
Dist. No. 3, Town of Emmett, County of Marathon, June 28, 1909	800
Dist. No. 1, Town of Mattesen, County of Waupaca, June 28, 1909	2,000
Dist. No. 8, Town of Athelstane, County of Marinette, June 28, 1909	1,000
Town of Brule, County of Douglas, June 29, 1909.....	3,500
Dist. No. 8, Town of Eagle, County of Richland, June 29, 1909	1,200

Loans from the Trust Funds.

Town of Solon Springs, County of Douglas, June 29, 1909.....	1,000
Dist. No. 1, Towns of Geneva, Linn and Lyons, County of Walworth, July 12, 1909.....	20,000
City of New Richland, County of St. Croix, July 15, 1909.....	6,000
Waubeno, County of Forest, July 15, 1909.....	15,000
Dist. No. 4, Town of Eisenstein, County of Price, July 15, 1909	300
Dist. No. 6, Town of Wyoming, County of Waupaca, July 15, 1909	700
Dist. No. 4, Towns of Maiden Rock, Union and Salem, County of Pierce, July 15, 1909.....	800
Dist. No. 1, Towns of Colby, Hull and City of Colby, Counties of Clark and Marathon, July 15, 1909.....	12,000
Dist. No. 4, Town of Colby, County of Clark, July 15, 1909....	1,000
Dist. No. 9, Town of Chetek, County of Barron, July 15, 1909..	150
West Marshland, County of Burnett, July 26, 1909.....	800
Dist. No. 3, Towns of Rhine and Schleswig, Counties of Sheboygan and Manitowoc, July 26, 1909.....	1,500
Town of Hixon, County of Clark, July 26, 1909.....	5,000
Dist. No. 9, Towns of Waupaca and Lind, County of Waupaca, July 26, 1909.....	1,500
Village of Shell Lake, County of Washburn, July 30, 1909.....	2,500
Dist. No. 1, Town of Hale, County of Trempealeau, July 29, 1909	1,000
Dist. No. 2, Town of Burke, County of Dane, Aug. 2, 1909.....	2,000
Dist. No. 16, Towns of Brigham and Ridgeway, County of Iowa, Aug. 2, 1909.....	800
Dist. No. 3, Town of Union, County of Pierce, Aug. 2, 1909....	800
Dist. No. 2, Towns of Oxford and Jackson, Counties of Marquette and Adams, Aug. 2, 1909.....	1,000
Dist. No. 1, Town of Brussels, County of Door, Aug. 3, 1909....	4,200
Jt. Dist. No. 1, Town and Village of Cassville, County of Grant, Aug. 4, 1909.....	18,000
Dist. No. 5, Town of Cady, County of St. Croix, Aug. 4, 1909..	600
Dist. No. 1, Towns of Bloom and Forest, County of Richland, Aug. 9, 1909.....	2,000
Dist. No. 3, Town of Somerset, County of St. Croix, Aug. 10, 1909	3,000
Jt. Dist. No. 1, Towns of Withee and Roseberg, County of Clark, Aug. 10, 1909.....	350
Dist. No. 2, Town of Hixon and Vilage of Withee, County of Clark, Aug. 10, 1909.....	1,500

Loans from the Trust Funds.

Dist. No. 5, Town of Eisenstein, County of Price, Aug. 13, 1909	500
Dist. No. 5, Towns of Wyalusing and Bloomington, County of Grant, Aug 26, 1909.....	2,100
Dist. No. 3, Town of Orange, County of Juneau, Aug. 26, 1909	800
Dist. No. 8, Towns of Cassville and Glen Harbor, County of Grant, Aug. 26, 1909.....	600
Dist. No. 1, Town of Washington, County of Door, Aug. 26, 1909	500
Dist. No. 5, Towns of Daniels and Woodriver, County of Burnett	1,200
Dist. No. 1, Town of Beaver, County of Marinette, Aug. 26, 1909	800
Dist. No. 5, Town of Rowe, County of Adams, Aug. 26, 1909...	350
Dist. No. 3, Town of Ackley, County of Langlade, Aug. 26, 1909	2,000
Dist. No. 11, Towns of Willow Springs and Darlington, County of LaFayette, Aug. 26, 1909.....	500
Dist. No. 4, Towns of Wood River and Daniells, County of Burnett, Aug. 26, 1909.....	600
Dist. No. 4, Town of Mifflin and Village of Rewey, County of Iowa, Aug. 27, 1909.....	7,50
Dist. No. 2, Town of Seymour, County of Eau Claire, Sept. 14, 1909	800
Town of Roosevelt, County of Taylor, Sept. 14, 1909.....	6,000
Dist. No. 2, Town of Colfax, County of Dunn, Sept. 14, 1909....	800
Dist. No. 5, Town of Aurora, County of Taylor, Sept. 14, 1909...	1,600
Dist. No. 12, Towns of Lind, Dayton and Sexville, Counties of Waupaca and Waushara, Sept. 14, 1909.....	2,000
Dist. No. 7, Town of Liberty Grove, County of Door, Sept. 14, 1909	2,5000
Dist. No. 3, Towns of Kennan, Georgetown and Village of Kennan, County of Price, Sept. 14, 1909.....	1,000
Dist. No. 4, Town of New Lynne, County of Moore, Sept. 14, 1909	600
Dist. No. 2, Town of Ceylon, County of St. Croix, Sept. 14, 1909	800
Dist. No. 1, Town of Pittsfield, County of Brown, Sept. 15, 1909	2,000
Dist. No. 5, Town of Luck, County of Polk, Oct. 5, 1909.....	1,200
Dist. No. 3, Town of Hamburg, County of Vernon, Oct. 11, 1909	4,000

Loans from the Trust Funds.

Board School Directors, Town of Dunbar, County of Marathon, Oct. 11, 1909	6,000
Dist. No. 5, Towns of Pittsfield and Chase, Maple Grove and Angelica, Oct. 11, 1909	6,000
Dist. No. 1, Towns of Loyal and Beaver, County of Clark, Oct. 12, 1909	375
Dist. No. 6, Towns of New Haven, Tiffany, Forest and Glen- wood, Counties of Dunn and St Croix, Oct. 12, 1909	1,200
Dist. No. 1, Town of Pike Lake, County of Marathon, Oct. 12, 1909	200
Towns of Brighton and Unity and Unity Village, County of Marathon and Clark, Oct. 14, 1909	12,000
Dist. No. 4, Town of Elderdon, County of Marathon, Oct. 14, 1909	4,000
Dist. No. 5, Town of Cleveland, County of Marathon, Oct. 14, 1909	3,500
Dist. No. 8, Town of Wauwatosa, County of Milwaukee, Oct. 19, 1909	25,000
Dist. No. 1, Town of Price, County of Langlade, Oct. 19, 1909 ..	1,800
Dist. No. 4, Town of Sigel, County of Chippewa, Oct. 25, 1909 ..	1,500
Town of Arena, County of Iowa, Oct. 25, 1909	5,000
Dist. No. 2, Town of Holland and Village of Cedar Grove, Coun- ty of Sheboygan, Nov. 4, 1909	500
Dist. No. 4, Town of Pine Valley and City of Neillsville, Coun- ty of Clark, Nov. 16, 1909	1,500
Town of Oulee, County of Bayfield, Dec. 2, 1909	2,000
Dist. No. 3, Towns of Maple Plain and Crystal Lake, Dec. 2, 1909	1,000
Town of Chetek, County of Barron, Jan. 4, 1910	5,000
Towns of Newport, Dell Prairie and Village of Kilbourn, Coun- ties of Adams and Columbia, Jan. 4, 1910	6,000
Town and Village of Dallas, County of Barron, Jan. 4, 1910	640
Town of Almon, County of Shawano, Jan. 4, 1910	640
Town of Hewitt, County of Marathon, Jan. 4, 1910	850
Town of Lynn, County of Clark, Jan. 4, 1910	1,800
Village of Cambridge, County of Dane, Jan. 10, 1910	4,000
Town and Village of Lomira, County of Dodge, Jan. 12, 1910 ..	13,000
Town of Sigel, County of Chippewa, Jan. 21, 1910	1,500
Town of Crandon, County of Forest, Jan. 20, 1910	2,500
Town of Omro, and Village of Omro, County of Winnebago, Jan. 27, 1910	7,000

Loans from the Trust Funds.

Dist. No. 5, Town of New Hope, County of Portage, Feb. 2, 1910	1,200
Dist. No. 5, Town of Fairchild, County of Eau Claire, Feb. 2, 1910	800
Town of Cicero, County of Outagamie, Feb. 2, 1910	1,500
Village of Cashton, County of Monroe, Feb. 9, 1910	3,000
Towns of Morryston and Cooperstown, Counties of Brown and Manitowoc, Feb. 9, 1910	1,500
Town of Hansen, County of Wood, Feb. 9, 1910	500
Towns of Rose, Spring Water, Wautoma and Village of Wild Rose, County of Waushara, Feb. 9, 1910	5,250
Town of Menomonee, County of Waukesha, Feb. 9, 1910	2,000
Town of Pilsen, County of Bayfield, Feb. 9, 1910	1,100
Towns of Brussels and Gardner, County of Door, Feb. 9, 1910	1,800
County of Richland, Mar. 1, 1910	10,000
Town and Village of Prairie Farm, County of Barron, Mar. 1, 1910	3,000
Town of Roosevelt, County of Taylor, Mar. 1, 1910	6,000
Towns of Metomen and Green Lake, Counties of Fond du Lac and Green Lake, Mar. 1, 1910	7,000
Board of Education of Madison, County of Dane, Mar. 1, 1910	30,000
Town and Village of Colfax, County of Dunn, Mar. 1, 1910	14,000
Town and Village of Alma and Twin Garden Valley, County of Jackson, Mar. 1, 1910	1,800
Town of Harrison, County of Marathon, Mar. 3, 1910	1,500
Town of Waupaca, County of Waupaca, Mar. 3, 1910	1,000
Towns of Kaukauna and Vanderbrock, Mar. 3, 1910	1,900
Town of Ackley, County of Langlade, Mar. 3, 1910	2,000
Towns of Lamont, Wyota, Argyle, County of Lafayette, Mar. 3, 1910	500
Town of Franklin, County of Vernon, Mar. 10, 1910	900
City of Grand Rapids, County of Wood, Mar. 16, 1910	10,000
Town of Bergen, County of Marathon, Mar. 16, 1910	2,400
Town of Day, County of Marathon, Mar. 16, 1910	1,700
Town of Delavan, County of Walworth, Mar. 16, 1910	1,666
Board of Supervisors, County of Verona, April 7, 1910	16,000
Town of Trempleau and Dodge, County of Trempleau, April 7, 1910	2,300
Town of Bovina and Village of Shiocton, County of Outagamie, April 9, 1910	2,200
Town of Arena, County of Iowa, April 9, 1910	7,000
Town of Manchester, County of Jackson, April 9, 1910	1,300

Loans from the Trust Funds.

Towns of Merrill and Schley, County of Lincoln, April 9, 1910	1,000
Town of Waterford, County of Racine, April 15, 1910.....	1,500
Towns of Fond du Lac and Friendship and Village of Fond du Lac, County of Fond du Lac, April 15, 1910.....	10,000
Board of Education, Marinette City, County of Marinette, April 16, 1910	18,000
Board of School Directors of Grow, April 16, 1910.....	800
Dist. No. 7, Town of Hull, County of Portage, May 25, 1910...	1,500
City of Black River Falls, County of Jackson, May 25, 1910....	2,000
Dist. No. 5, Town of Mt. Pleasant, County of Racine, May 25, 1910	1,600
Dist. No. 5, Village of Loyal, County of Clark, May 25, 1910...	4,500
City of Black River Falls, County of Jackson, May 31, 1910...	12,000
City of Waupaca, County of Waupaca, June 7, 1910.....	50,000
Town of Arland, County of Barron, June 7, 1910.....	1,200
Dist. No. 6, Towns of Rock Elm, Spring Lake, Weston, and Vil- lage of Elmwood, Counties of Pierce and Dunn, June 7, 1910	5,000
Dist. No. 2, Village of Park Falls, County of Price, June 7, 1910	8,000
Dist. No. 8, Towns of Carsen and Eau Claire, County of Portage, June 11, 1910	750
Town of Rusk, County of Rusk, June 11, 1910.....	10,000
Dist. No. 1, Town of Arena, County of Iowa, June 14, 1910...	2,000
Dist. No. 1, Towns of Christiana and Portland, Counties of Ve- mon and Monroe, June 14, 1910.....	500
Dist. No. 6, Town of Oconto, County of Oconto, June 14, 1910	1,500
Towns of Agema & Catawba, County of Price, June 14, 1910...	3,500
Dist. No. 9, Town of Zenda, County of Walworth, June 14, 1910	6,000
Towns of Arthur and Anson, County of Chippewa, June 14, 1910 .....	.....
Jt. Dist. No. 3, Towns of St. Croix Falls and Village of Cen- turia, County of Polk, June 28, 1910.....	2,200
Dist. No. 11, Town of Carson, County of Portage, June 28, 1910	1,000

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 to 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.

13. The magistrate before whom the affidavits are taken must certify whether, in his opinion, the parties making the same are to be believed.

Requisitions.

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.

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.

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.

Requisitions.

The following are the provisions of the U. S. statutes on the

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.

Applications to the governor of Wisconsin for requisitions upon governors of other states for the arrest and surrender of alleged fugitives from justice, examined at the request of the governor.

State.	Name of Fugitive.	Date of approval
1909:		
Illinois	Joseph Letcher.....	Jan. 18, 1909.
Illinois	W. B. Barbour	Jan. 20, 1909.
Illinois	W. B. Barbour	Feb. 4, 1909.
California	Frederick H. White, Jr....	Feb. 13, 1909.
Illinois	Charles Watson.....	Feb. 23, 1909.
Illinois	Joe Barnes.....	Feb. 26, 1909.
Illinois	Arthur J. McMahon.....	March 1, 1909.
Michigan.....	Walter H. Wolfe	March 4, 1909.
New York.....	Harry Jacobson.....	April 2, 1909.
Iowa.....	{ J. A. Butler..... } { B. J. Butler..... }	April 17, 1909.
Illinois	Jacob Duitch.....	April 23, 1909.
Washington.....	Claude Rollins.....	April 28, 1909.
Minnesota.....	Herman Koepsel.....	May 6, 1909.
Iowa.....	George Tricker.....	May 11, 1909.
Illinois	Chester Barker.....	June 10, 1909.
Illinois	Michael Balkie.....	June 28, 1909.
Texas.....	A. I. Reidling.....	July 21, 1909.
North Dakota.....	Albert Crispell.....	July 26, 1909.
Minnesota.....	D. L. Greeley	Sept. 1, 1909.
Mississippi.....	Edwin L. Grover.....	Sept. 1, 1909.
Iowa.....	Henry Muntz.....	Sept. 1909.
Illinois	Charles Vana.....	Sept. 14, 1909.
Minnesota.....	George Gunther.....	Sept. 22, 1909.
Minnesota.....	Walter Whitehead.....	Sept. 22, 1909.
Kansas.....	{ Thomas Hanlon..... } { James Norton..... }	Sept. 24, 1909.
Minnesota.....	Harry Fisk.....	Oct. 1, 1909.
New York.....	Frank Parnass	Oct. 7, 1909.
South Dakota.....	Charles A. Dietscher.....	Oct. 9, 1909.
Minnesota.....	George Hensel.....	Oct. 13, 1909.
Pennsylvania.....	Fred Sokolow.....	Oct. 20, 1909.
Ohio.....	Sam Levin.....	Oct. 29, 1909.
Michigan.....	Jess Pinkerton.....	Nov. 9, 1909.
Missouri.....	Samuel H. Bushman.....	Nov. 27, 1909.
South Dakota.....	Frank Ebben.....	Nov. 27, 1909.
Illinois	Edward Smith.....	Dec. 18, 1909.

Requisitions.

State.	Name of Fugitive.	Date of approval.
1910.		
Texas.....	{ Mrs. Dorilla Calkins }	Jan. 19, 1910.
	{ Leonard M. Scott..... }	
Iowa.....	F. H. Murphy.....	Jan. 24, 1910.
Ohio.....	Beverly Tyler.....	Jan. 26, 1910.
Texas.....	John Fratamico.....	Feb. 2, 1910.
Michigan.....	Charles F. Adams.....	Feb. 22, 1910.
Oregon.....	John Roach.....	Feb. 24, 1910.
Ohio.....	Alfred H. Smith.....	March 3, 1910.
Michigan.....	Wm. Miller.....	March 10, 1910.
Illinois.....	Albin Svedin.....	March 15, 1910.
Minnesota.....	H. A. Lueck.....	March 28, 1910.
Minnesota.....	Theodore Buehler.....	April 13, 1910.
Illinois.....	LaNier Watts.....	April 26, 1910.
North Dakota.....	{ Richard Budd..... }	May 7, 1910.
	{ Nela Peisley..... }	
Colorado.....	L. R. Huntley.....	May 14, 1910.
Ohio.....	William Finnegan.....	June 6, 1910.
Minnesota.....	{ Stewart Galleffe..... }	June 15, 1910.
	{ E. V. Bloom..... }	
Oregon.....	Carl Larsen.....	June 25, 1910.
Iowa and Colorado.....	Ole Sime, alias Ole Olson...	July 9, 1910.
Illinois.....	Harry Berger.....	July 14, 1910.

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.

State.	Name of fugitive.	Date of approval.
Illinois.....	Oscar J. Lisansky.....	Feb. 16, 1909.
Michigan.....	John Jannos.....	Feb. 18, 1909.
Massachusetts.....	Harry C. Ward.....	Feb. 19, 1909.
Michigan.....	James W. Utley.....	Feb. 20, 1909.
Montana.....	Lawrence Hazaltine.....	Feb. 23, 1909.
Illinois.....	Steve Woods.....	March 8, 1909.
Illinois.....	Lizzie Powell.....	April 9, 1909.
Illinois.....	Fritz Klusmeyer.....	April 20, 1909.
Minnesota.....	{ Redbal E. Engrebretson }	May 12, 1909.
	{ Agnes Anderson..... }	
Illinois.....	Walter A. Hoffman.....	May 23, 1909.
Iowa.....	Fred Walden.....	May 27, 1909.
Pennsylvania.....	Richard Schoultz.....	May 28, 1909.
Michigan.....	Clarence E. Thompson.....	June 28, 1909.

Requisitions.

State.	Name of fugitive.	Date of approval.
Illinois.....	Frank A. Schok.....	June 28, 1909.
Nebraska.....	Eugene Kitchen.....	July 24, 1909.
Illinois.....	Elmer A. Fountaine.....	July 27, 1909.
Minnesota.....	Charles L. Beckman.....	Aug. 18, 1909.
Illinois.....	Arshel Herrion.....	Aug. 26, 1909.
Illinois.....	Meyer Smockler.....	Sept. 13, 1909.
Michigan.....	James Morgan.....	Sept. 22, 1909.
Indiana.....	Carl J. Newhart.....	Oct. 6, 1909.
Illinois.....	John Jung.....	Nov. 1, 1909.
Kansas.....	Mrs. Maud James.....	Nov. 1, 1909.
Missouri.....	Harry Van Waringa.....	Nov. 1, 1909.
Minnesota.....	{ Charles Chandler..... } { John Doe..... }	Nov. 2, 1909.
Minnesota.....	Matt Millbach.....	Nov. 10, 1909.
Illinois.....	Robert Burns.....	Nov. 29, 1909.
Iowa.....	Mike Ross.....	Nov. 29, 1909.
Illinois.....	Charles McDermott.....	Dec. 3, 1909.
Oregon.....	H. A. Tuttle.....	Dec. 13, 1909.
Illinois.....	Edward Maher.....	Dec. 17, 1909.
Illinois.....	Louis Linski.....	Dec. 18, 1909.
1910:		
New York.....	Camello Reppeppi.....	Jan. 6, 1910.
Illinois.....	Joseph Shima.....	Jan. 15, 1910.
Illinois.....	Meyer Smockler.....	Jan. 22, 1910.
Indiana.....	Thomas Brady.....	Jan. 25, 1910.
Illinois.....	Carl Bauer.....	Jan. 27, 1910.
Kansas.....	Charles Clark.....	Feb. 12, 1910.
New York.....	John Schwert.....	Feb. 16, 1910.
Illinois.....	Axel Lindbloom.....	Feb. 26, 1910.
Ohio.....	Charles L. Hartsook.....	March 28, 1910.
Illinois.....	Frederick Warner.....	April 15, 1910.
Iowa.....	James J. Sweeney.....	May 3, 1910.
Illinois.....	Louis Zoeller.....	May 13, 1910.
Indiana.....	Jack Sackillaris.....	June 3, 1910.
Illinois.....	Charles M. Schroeder.....	June 23, 1910.
Illinois.....	Alfred Anderson.....	June 28, 1910.
Iowa.....	Dan Pokorny.....	June 28, 1910.
Illinois.....	F. H. Morse.....	Aug. 22, 1910.
N. Dakota.....	Gerald S. Neel.....	Aug. 24, 1910.

Official Opinions—Requisitions.

OPINIONS RELATING TO REQUISITIONS.

Requisitions—Application for requisition must state facts showing prima facie evidence of guilt.

Aug. 25, 1908.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—I have examined at your request the application of the District Attorney of Dodge County for a requisition upon the Governor of the State of Missouri for the return to this state of one J. L. Vandever, a fugitive from justice, and the accompanying papers and have disapproved the same for the reason that the affidavit of F. C. Warren, complaining witness, accompanying the application does not state facts which constitute prima facie evidence of guilt of the offense charged. The fugitive from justice is charged in the application with a violation of sec. 4423 W. S. which is as follows:

“Any person who shall designedly or by any false pretenses or by any privy or false token and with intent to defraud, obtain from any other person any money, goods, wares, merchandise or other property, or shall obtain with such intent the signature of any person to any instrument, the false making whereof would be punishable as forgery, shall be punished etc.”

Mr. Warren makes affidavit as follows:

“F. C. Warren, on oath says that J. L. Vandever did, then and thereon the 30th day of May 1902 in the village of Fox Lake, in said county of Dodge, unlawfully, knowingly, feloniously, designedly and falsely represent and pretend to one F. C. Warren, that he, the said J. L. Vandever, would buy a valuable horse known as ‘King Damascus’

Official Opinions—Requisitions.

from the said F. C. Warren and that he, the said J. L. Vandever, would pay the said F. C. Warren the sum of eight hundred dollars for said horse immediately after the loading of said horse on board of a car of the C. M. & St. P. Ry. Company at Fox Lake, Wisconsin, by drawing on the Citizen's National Bank of King City, Missouri, a draft in favor of F. C. Warren for the sum of eight hundred dollars and that said draft would be honored and paid by said bank; by means of false representations and pretenses aforesaid, said J. L. Vandever did, then and there unlawfully, knowing, feloniously, designedly, falsely and with intent to defraud and obtain property, to-wit: said horse, 'King Damascus' of the value of eight hundred dollars from the said F. C. Warren, whereas in truth and in fact the said representations and pretenses so made by the said J. D. Vandever to the said F. C. Warren, were not true, as the said J. L. Vandever then and there well knew."

This complaint is to the effect that the alleged fugitive bought, or agreed to buy, a horse from Mr. Warren and agreed to pay for same as soon as the horse was loaded into a car and that he failed to pay as he had agreed. The affidavit does not state that Mr. Vandever falsely pretended that he had money in the bank to pay for same, whereas in fact he had no such money in the bank. The so-called false pretenses relate wholly to future acts. If the horse was not delivered to the alleged fugitive but was taken without the consent of the owner then the act was larceny. If the horse was delivered on a promise to pay at a certain time the fact of failure to so pay does not, in my opinion, bring the offense within the section of the statutes quoted.

Our Supreme Court, in interpreting this statute, has held great stress upon the knowledge of the accused person that the representations were false. See case of Baker v. State, 120 Wis. 135.

I am of the opinion that a conviction could not be had upon the facts as stated in the application and accompanying papers and that therefore the application for a requisition should be denied.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Requisitions.

Requisition—application must be made by district attorney unless reason is given.

December 15, 1908.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR:—I have at your request examined the application of A. S. Trow for a requisition upon the Governor of the State of Illinois for the return to this state of one Robert Kuhn, a fugitive from justice, charged with the crime of obtaining money by false pretenses. The application is accompanied by a statement from the District Attorney of Jackson County to the effect that he believes that the fugitive from justice is guilty and that Mr. Trow is a person worthy of full belief and credence.

This application does not conform to the rules and regulations concerning requisitions adopted by the Northwestern states many years ago. Rules 1, 2, 3 and 7 are as follows:

“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.

“7. It must appear satisfactorily that the object in seek-

Official Opinions—Requisitions.

ing 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.”

This application does not comply with these rules, nor with Rule 10, which requires that the source of information as to the fugitive's whereabouts should be stated.

These rules and regulations are printed on page 40 of the Attorney General's Biennial Report for 1908.

Yours very truly,

F. L. GILBERT,

Attorney General.

Requisition—Affidavit must show prima facie case of guilt.
Larceny—What constitutes.

January 16, 1909.

HON. JAMES O. DAVIDSON,

Governor of Wisconsin.

DEAR SIR:—I have examined the application of the district attorney of Portage County for a requisition upon the governor of the state of Illinois for the return to this state of one A. J. McMahon, a fugitive from justice, charged with the crime of grand larceny, and have found the same and accompanying papers do not comply with the rules and regulations of the Executive Department relating to requisitions.

It appears from the papers that Mr. McMahon and the complaining witness, Mr. Loomis, were at the time of the offense engaged in the business of horse buying; that Mr. Loomis gave into the possession of Mr. McMahon thirteen horses for the purpose of conveyance to Chicago, and placing on sale. Mr. Loomis, in his affidavit supporting the application, states:

“On the 11th day of December, A. D. 1908, the said A. J. McMahon fraudulently induced deponent to permit him, the said A. J. McMahon, to take possession of the said thir-

Official Opinions—Requisitions.

teen horses described in detail in the complaint in said action hereto attached; that said A. J. McMahon fraudulently represented to deponent that, if deponent would permit him, the said A. J. McMahon, to ship said horses to Chicago, upon their arrival there, he would remove said horses to the sales stable operated and controlled by him, the said A. J. McMahon, and that he would thereupon hold and keep said horses in said stable until deponent would arrive in said city of Chicago a few days thereafter; that, relying upon said fraudulent representations, deponent parted with the possession of said horses on the 11th day of December, 1908; that on the 13th day of December, 1908, deponent went to Chicago and soon after arriving there went to the sales stable of the said A. J. McMahon and deponent there found in said stable, all of the said horses, except one; that thereafter said horses continued in the possession of the said A. J. McMahon, as deponent knows, until the 18th day of December, 1908, when deponent left the city of Chicago for the city of Hamilton, Illinois; that deponent returned to Chicago on the 24th day of December, 1908, and found that all of said horses had been disposed of to persons unknown to deponent by the said A. J. McMahon, his agents and employees acting under instructions from the said A. J. McMahon, that the possession of said horses was obtained from deponent by fraud and the possession was thereafter retained by the said A. J. McMahon by fraud and the said horses were fraudulently and feloniously converted by the said A. J. McMahon; that deponent verily believes that the possession of said horses was obtained by the said A. J. McMahon by the use of fraud and fraudulent representations with the intent on the part of the said A. J. McMahon feloniously to steal, take and carry away the same."

This statement of facts does not show that the alleged fugitive from justice committed the crime of grand larceny or any other crime in the state of Wisconsin. It seems from the statement that the crime was embezzlement and was committed in the city of Chicago. The district attorney has stated in

Official Opinions—Requisitions.

a letter accompanying the application that the crime charged is based upon the proposition that, where one obtains possession, but not the title of goods from the owner by fraud, with intent to steal the same, the taing is larceny.

I think that this is a correct legal proposition. However, Rule 4 of the rules and regulations relating to requisitions 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 again t the party accused.*”

The facts stated in the affidavit of Mr. Loomis do not constitute prima facie evidence of an offense committed in the state of Wisconsin. Mr. Loomis states that he parted with the possession of the horses relying upon false and fraudulent representations made to him by the accused, but he states no facts which prima facie constitute fraud. Whether or not the representatives were fraudulent is a legal conclusion to be reached by an examination of the testimony submitted. The only representations made by the accused and stated by Mr. Loomis were that the horses would be taken to Chicago and placed in the sales stable until his arrival, which was done. It appears that while in Chicago the horses were later converted by Mr. McMahan to his own use. Unless testimony can be produced which is not stated in the papers submitted, the prosecution of this offense should be had in the state of Illinois. I am therefore of the opinion that the application for requisition should be denied.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Appropriations and Expenditures.

OPINIONS RELATING TO APPROPRIATIONS
AND EXPENDITURES.

Expenditures—Supreme Court Clerk—Entitled to typewriter at expense of State.

Sept. 18, 1908.

HON. C. C. BENNETT,
Superintendent Public Property,
Madison, Wisconsin.

DEAR SIR:—Your favor of the 15th inst. received in which you state that a requisition has been made on your Department for a typewriting machine for the clerk of the supreme court of this state, and that said office being a fee office the question has arisen whether you have a right to purchase a machine for that Department.

In answer to your inquiry I will say that section 288, statutes 1898, provides in part as follows:

“He (superintendent of public property) shall make such improvements as may from time to time be authorized by law; and under the direction and control of the governer contract for and purchase the fuel, furniture, fixtures, carpets or other articles or things required for use in and about the capitol for state purposes, except stationery,” . . .

This is a general law in the absence of a special appropriation or a special organized department with a particular law applicable to it only. It would appear that under this provision you have furnished rooms for the clerk of the supreme court with fixtures and articles required for his use and section 290 makes it your duty to also provide him with stationary which shows in my opinion that it was the intent of the law makers

Official Opinions—Appropriations and Expenditures.

that his office was to be fully equipped. The fact that he receives part of his compensation in fees would hardly justify your refusal to furnish him equipment in the absence of a law to that effect. The legislature apparently thought that it would be for the best interests of the state to have him paid by the fee system instead of a stipulated salary but that of itself, in my opinion, would not be sufficient to warrant a refusal on your part to equip his office.

It is therefore my opinion that you are justified and have the authority to purchase a typewriting machine for use in said office.

Very truly yours,

F. L. GILBERT,

Attorney General.

Expenditures—State Fire Marshall's Department—special fund must be drawn upon for office furniture.

January 8, 1909.

HON. C. C. BENNETT,
Superintendent of Public Property,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 15th ult. in which you request the opinion of this office as to whether you are to furnish the Department of State Fire Marshall with office furniture, or whether the same is to be purchased from the special fund created by Chapter 228, Laws of 1907.

Replying to the same will say that I have given this matter very careful consideration as the question is not entirely free from doubt and I realize that plausible argument may be made against the conclusion at which I have arrived, yet tracing the history of the law and carefully considering the provisions thereof relative to this point, I am of the opinion that it was the intention of the legislature that said special fund should defray all cash expenditures relative to said Department. The last sentence of section 1946g of said Chapter provides that "Such officer (State Fire Marshall) shall keep his office in the capitol in

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the City of Madison." Were there no further provisions in regard to the maintenance of his office and expenses incident thereto, the presumption would be that said office was to be furnished with proper furniture at the expense of the state as are offices generally in the Capitol, but in view of provisions to be spoken of later it would seem that the intention of the legislature was that the State Fire Marshal could not have his office other than at the seat of the government and that the state would relieve him of the necessity of paying rent by assigning him an office in the capitol building.

Subdivision 3 of section 1946n of said Chapter provides a fund "for the purpose of maintaining the department of State Fire Marshal and paying all the expenses incident thereto" by levying a certain tax upon the gross premiums and assessment receipts of all fire insurance companies doing business in this state and further provides "The money so received into the treasury shall be set aside as a special fund for the maintenance of such office of State Fire Marshal and the expenses incident thereto. The State shall not be liable in *any manner* for the salary of said Fire Marshal, his deputies, clerks, assistances, employes or for the *maintenance* of the office of Fire Marshal or *any* expenses incident thereto and the same shall be payable *only* from the special fund provided for in this subsection."

The above language is very broad inclusive and it will be noticed that after specifically providing that all salaries should be paid out of the special fund, it goes much further and provides that the expenses for the maintenance of the office or any expenses incident to said office shall also be paid out of said special fund. It would seem that it would be rather difficult for the legislature to use language more comprehensive and embracing. The right of different departments to supplies out of the general fund must be measured by the specific law creating and establishing said department and if it appears to have been the intent of the legislature that certain funds or appropriations mere to defray all expenses of a department including equipment of the office, then the general fund is not liable to such an expense. In doubtful cases the general fund of the state is entitled to the benefit of the doubt and in purchasing supplies you,

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as State Superintendent of Public Property, must be able to point out the specific law which justifies you in expending money belonging to the state.

I am therefore on the opinion that the special fund provided for by subdivision 3 of section 1946n must defray all expenditures of money in connection with said office of State Fire Marshal. If this construction of the law places an additional burden upon said special fund not contemplated by the State Fire Marshal and the legislature, it will be an easy matter for the present legislature to amend such law to the effect that his office equipment is to be furnished from the general fund.

Very truly yours,

F. L. GILBERT.

Attorney General.

Appropriations—Appropriations made to cover expenses for specific period are not cumulative but must be used within specified time.

HON. JAMES A. FREAR,

February 6, 1909.

Secretary of State.

DEAR SIR:—In your communication of the 5th inst. you have asked for my opinion as to whether the appropriation made in section 572d Wis. stats should be treated as a specific appropriation to be expended during the year, or may be treated as a cumulative appropriation.

The language of the section is:

“There is hereby appropriated the sum of ten thousand dollars to be expended by the board in executing the requirements of this act during the current calendar year; and the further sum of ten thousand dollars for expenses during the year 1908.”

Section 4971, Statutes 1898, relating to the interpretation of statutes, provides that:

“The word ‘month’ shall be construed to mean a calendar month unless otherwise expressed and the word ‘year’ a calendar year unless otherwise expressed.”

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It will thus be seen that if only the word "year" had been used it should be construed as meaning a calendar year, but this statute uses the word "current calendar year." I am unable to see how more than one interpretation can be placed upon this language. It certainly would be a violent interpretation to say that this language has no different meaning than if the section provided an appropriation of twenty thousand dollars for a biennial period. I am of the opinion that the Legislature has provided ten thousand dollars for the calendar year 1907 and ten thousand dollars for expenses during the calendar year 1908 and that, if the amount appropriated has not been used during the time specified, it is no longer available, but should remain in the general fund of the state treasury.

This opinion is in accord with other opinions given by me relating to appropriations made for the support of state institutions

Yours very truly,

F. L. GILBERT.

Attorney General.

Expenses—Deputy oil inspector cannot exceed amount fixed by law though his duties by law may involve a larger amount.

March 22, 1909.

MR. E. L. TRACY,

*State Supervisor of Inspectors of Illuminating Oils,
Milwaukee, Wis.*

DEAR SIR:—I am in receipt of your favor of the 18th inst. relative to the interpretation to be placed upon sec. 1421*d*, Stats. 1898, so far as it refers to the expenses of deputy inspectors. I fail to see how the salary and expenses can be allowed to exceed the limit provided for in said section. When the law places a duty upon a public officer and provides a limitation upon his salary and expenses in the performance of his duty he takes the office burdened with that condition. I fully realize that in a case such as you speak of there is a hardship imposed upon your deputy and yet this department is powerless to change the law.

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Said section makes no exception as to the nature of the accident or explosion which the deputy is bound to examine into and report to you and therefore the general law which you quote is applicable to accidents or explosions of every kind and nature which may occur and I see no way of reimbursing him when his salary and expenses exceed eight cents per barrel for the oil inspected in his district during the month.

Very truly yours,

F. L. GILBERT,
Attorney General.

*Expenditures—Senatorial Investigation—*Chap. 6 Laws of 1909 limits the amount to be expended by the joint committee for all purposes.

March 29, 1909.

HON. JAMES A. FREAR,
Secretary of State,
Building.

DEAR SIR:—I am in receipt of your favor of the 27th inst., in which you say:

“The question has been presented whether or not chapter 6, laws of 1909, appropriating \$5,000 ‘to cover and defray the expenses’ to be incurred by the joint committee of investigation appointed pursuant to joint resolution No. 3 S., was enacted to include the per diem and mileage of the witnesses, or whether such appropriation was limited to other expenditures such as stenographers, lawyers, etc., not included in section 127 of the Statutes of 1898. Another appropriation of \$10,000 is now pending as I understand, before the legislature, but the first appropriation is exhausted so that claims are being presented today which cannot be paid.

“An early opinion as to whether or not the witness fees are to be deducted from the \$5,000 appropriation, will greatly oblige.”

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In answer to your request for an opinion from this department I will say that chap. 6, Laws of 1909, appropriates:

“A sum not to exceed five thousand dollars to cover and defray the expenses which may be incurred by the joint committee in carrying out the provisions of said resolution.”
(Joint Resolution No. 3)

The question therefore arises as to what “expenses” were contemplated by said resolution. Said resolution authorizes the joint committee to employ stenographers and such other assistance as may be necessary, an attorney or attorneys to represent it, to summon and examine witnesses and to take depositions when a witness is sick and unable to attend or without the state.

It seems to have been the legislative intent that *all* expenses above named be defrayed by the specific appropriation of five thousand dollars as no where in said joint resolution No. 3, or in chap. 6, Laws of 1909, is there an indication of any intent whatsoever to have the above mentioned expenses exceed that amount. The legislature seems to have placed an absolute limit upon the amount of public money to be expended in the senatorial investigation, at least for the time being.

It may be contended that the fees and mileage of witnesses can be paid by virtue of sec. 127, Stats. 1898, and that the five thousand dollars appropriated can be used exclusively to defray the other authorized expenses. If this be true then it follows that the legislature placed no limit by law on the total expenses to be incurred in said investigation, and many thousands of dollars in excess of the five thousand dollars appropriated can be paid out of the *general* fund upon the certificate of the committee. Scores and hundreds of witnesses may be summoned from the most remote parts of the state and kept here for days in which case the five thousand dollars appropriated would be a mere bagatelle in the total expenses of the investigation. Sec. 123, Stats. 1898, is a general law which provides that a joint committee or a committee of either house may subpoena witnesses on any subject under investigation, and sec. 127, Stats. 1898, fixes their mileage and per diem, to be paid out of the general fund when audited as therein provided.

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It is not absolutely necessary for the legislature to make an appropriation for the payment of witnesses thus called but that is far from saying that the legislature may not by law place a limit upon the amount to be expended in any given case for such purpose in connection with other enumerated purposes, by making a specific appropriation for all purposes. Sec. 127 and chap 6, are both legislative enactments, chap. 6, being the later and therefore controlling if it conflicts with the earlier one. It operates as a suspension of the former to the extent of the conflict or restriction on its use in a particular case. Its force and effect therefore depend upon the presence or absence of a subsequent law affecting its scope. If there be none, then public money to any amount may be used by virtue of it for said purpose. It is then self acting and free from limitation.

If, however, a subsequent law has limited its use and scope in a particular case, either expressly or by clear implication, said section cannot be invoked to pay fees and mileage in excess of the limitation fixed by the subsequent law for all purposes in a given case.

The reference to said section in chap. 6, is plainly to provide a method of audit only and not to authorize payment of money out of the general fund for the expenses mentioned in Joint Resolution No. 3.

The apparent intent of the legislature to limit the total amount of public funds for the senatorial investigation was natural and reasonable under the circumstances as they existed at the outset of the investigation. It is a matter of legislative record that a large number of the members were at that time opposed to the expenditure of any public money for such purpose and that many others were opposed to a greater appropriation or limit than the one made.

It is a matter of common knowledge also that the then prospective expense of such an investigation was measured by the amount of the appropriation. Had it been the legislative intent to appropriate five thousand dollars for certain expenses and have witness fees and mileage paid out of the general fund under sec. 127 it would have been a simple matter to have inserted after the word "expenses", where found in chap. 6, the words,

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“exclusive of witness fees and mileage.” This was not done. The bill was prepared and drafted by able lawyers. The intent expressed was to limit the expenses for all purposes of the senatorial investigation.

No money can be paid out of the state treasury except upon clear warrant of law. If doubt exists it must be resolved in favor of the public funds. The legislature, still in session, will doubtless enact suitable legislation to meet the present condition of the investigation.

In my opinion you should not draw your warrant for witness fees and mileage for the investigation against any fund other than the specific funds appropriated by law, unless further legislation empowers you to do so.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenses—Tips and gratuities not a legal expense against the state.

April 8, 1909.

HON. JAMES A. FREAR,
Secretary of State,
Building.

DEAR SIR:—I am in receipt of your letter of the 5th inst. asking for an opinion as to whether payment of tips of fees to porters or waiters is a proper charge against the state under the provisions of sec. 145, Stats. 1898.

In reply to the same I will say that certain statutes provide for the payment of the “necessary traveling expenses” of some state officer and employees when required to be absent from the capitol on business for the state. In such cases, as I view it, the necessary traveling expenses are strictly limited to railroad, boat, livery and cab or bus fare, hotel bills, payment for meals purchased, sleeping car berths and parlor car seats. No statute seems broad enough to authorize the payment of an expense arising out of gratuities such as tips. In fact, so far as the legisla-

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tive intention has been manifested on such matters, it is against the payment to or receipt by agents, employees and servants of bonuses, gifts and gratuities. See chap. 129, Laws of 1905.

That law being penal in its nature, may not apply to tips or gratuities given without bad motive, but it is indicative of the view of the legislature on kindred matters.

It may be contended that under present conditions such gratuities are practically obligatory and are sanctioned by the almost uniform custom of the traveling public. The answer is that they are not a legal charge against the state unless authorized by law. Private corporations, employers and individuals may consent to an expense in any manner they see fit but the state consents to an expense only by clear warrant of law.

If officers and employees of the state wish to reward extra attention and service bestowed upon them personally it is a private expense not necessary to the discharge of their official duties

In my opinion you should not draw your warrant for such items.

Very truly yours,

F. L. GILBERT,
Attorney General.

Appropriations & Expenditures—State Board of Control—
No money can be paid out of the state treasury without an appropriation therefore by law.

May 26, 1909.

MR. M. J. TAPPINS,
Secretary, State Board of Control,
Madison, Wis.

DEAR SIR:—This department is in receipt of your communication under date of the 19th inst. wherein you request an opinion as to the authority of the state board of control in reference to the payment of expenses incurred by it in carrying out the provisions of joint resolution No. 27 of the legislature of 1907.

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You say,

“The legislature of 1907 by joint resolution No. 27, authorized the state board of control to make an investigation of the existing conditions and causes for the great increase in mental defectiveness, and instructed the board to report back to this legislature the result of its investigation, together with its recommendations for checking the increase in mental defectives.

Pursuant to that resolution, the board appointed a director of mental defectiveness, proceeded to make the investigation, and has already completed its report and recommendation. Considerable expense was incurred in making the investigation. A bill was introduced in the legislature providing for the payment of the expenses incurred in making the investigation. That bill was recommended for passage by the charitable and penal committee, but recommended for indefinite postponement by the committee on claims and has been indefinitely postponed by the legislature.

It is now a question with the board as to whether there is any authority of law for the payment of these expenses or whether they can be paid without legislative action.”

In reply I submit the following:

Section 2 of Article VIII, of the Constitution of this State provides:

“No money shall be paid out of the treasury except in pursuance of an appropriation by law.”

Said resolution makes no appropriation whatsoever for defraying any expenses that may be incurred by the board in making the investigation provided for.

Section 563 of the statutes, 1898 makes it “unlawful for the state board of control or any member or committee thereof, or any officer or employee of any of the state institutions under the charge of said board to contract or assume to contract, create or assume to create, either directly or indirectly, any debt or liability against the state or either of such institutions for or on account thereof or all of them, for any purpose whatever, without authority of law therefor or

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*prior to an appropriation of money by the state to pay the same, except in cases of accident or other great emergency, or when any appropriation made for current expenses is insufficient, and then only by and with the advice and consent of the governor the secretary of state, and the attorney general. Such advice and consent shall be in writing, signed by said officers, and filed with the secretary of state * * *. It shall also be unlawful for such board, member, committee, officer or employee to authorize, direct or approve the diversion, use or expenditure, directly or indirectly, of any funds, money or property belonging to or appropriated or set apart by law for the specific use of either of said institutions to or for any other purpose or object than that for which the same has been or may be so set apart * * *. Any person who shall offend against or violate any of the provisions of this section shall be punished by fine not to exceed one thousand dollars nor less than one hundred dollars."*

I am not aware of any statute under which the expenses incurred pursuant to the aforesaid resolution may be paid.

I call your attention to an opinion rendered by my predecessor in office, the Honorable L. M. Sturdevant, to the secretary of state, June 22, 1909 (See Attorney General's Report 1906, p, 783) and to an opinion rendered by me to the same officer, March 1, 1908 (See Attorney General's Report, 1909, p. 98) relative to the recovery of expenses incurred by the secretary of state in the performance of duties imposed upon him in the absence of an expressed statutory provision therefor. The following language from the latter of said opinions states the rule applicable to the instant situation :

"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 therefore by law. Unless some statute of this state existes 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

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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.”

It is, therefore my opinion that there is no authority of law for the payment of said expenses and that legislature action is necessary in order to authorize the payment thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Appropriations—Statutory Construction—Section 1494—135 Sts. as amended by ch. 137, L. 1909, construed to authorize carrying over of unexpended balance from one fiscal year to another.

HON. E. M. GRIFFITH,
State Forester,
Building.

June 4, 1909.

DEAR SIR:—This department is in receipt of your communication, under date of the 20th ult., requesting an opinion in reference to the construction to be placed upon sec. 1494-135 of the statutes as amended by chap. 137 of the Laws of 1909.

The question presented by you is as to whether an unexpended balance for any year may, under the phraseology of the act, be carried over to the next fiscal year.

In answer thereto I submit the following: The section before amendment read.

“There is hereby appropriated out of any funds in the state treasury, not otherwise appropriated, for the purpose of carrying out the provisions of this act, so much money each year as may be necessary therefore, not exceeding ten thousand dollars per annum.”

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Chap. 137 of the Laws of 1909 amends said section by adding at the end thereof the following words,

“If all of said sums be not expended in any one year the balance not so expended may be used for the purpose aforesaid in any subsequent year.”

Under the law as it stood before amendment the difference between the expenditures and the limitation of ten thousand dollars would not be available in any succeeding year but would remain as a part of the general state fund. See Biennial Report and Opinions of Attorney General 1908, pp. 71-77.

The legislature, it must be assumed, had this principle in mind when it amended the section by chap. 137 of the Laws of 1909.

The legislature evidently assumed that the section before amendment carried a specific appropriation of ten thousand dollars whereas, that figure is a limitation. This assumption, however, is equivalent to an express enactment.

State, ex rel Railway Co. v. Railroad Commission, 117 N. W. 846.

Furthermore, unless the amendment was intended to authorize the carrying over of such amounts as suggested by your question it is meaningless. It is elementary that every word of a statute shall be given full force and meaning if possible. It is also a well recognized rule of construction that the last expression of the legislature shall govern where there is an inconsistency in its enactments.

Although the language of the act is unfortunately chosen I am, nevertheless, of the opinion that it was the legislative intent, as gathered from the act, to authorize such difference to be carried over to the next fiscal year and that such intent is sufficiently expressed by the act to justify such a construction.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Expenses—Expenses of Chief Oil Inspector—May be reimbursed for occasional and necessary clerk hire. May not rent office and be reimbursed.

July 19, 1909.

MR. EDWARD L. TRACY,

State Supervisor of Inspectors of Illuminating Oils,
Milwaukee, Wisconsin.

DEAR SIR:—In your favor of the 25th ult. you have asked for my interpretation of the recent revision of the oil inspection law relating to the expenses and disbursement of the Supervisor of Inspectors of Illuminating Oils.

Among other things you state that the supervisor has always had an office outside of the Capitol and that no direct provision is made in the law for the payment of office rent and you ask whether such an item may be allowed you.

You further ask whether the expense of occasional and necessary clerk or stenographer hire may be included under the provision made by the legislature for the payment of the expenses and disbursements of your office.

In reply to the same I will say that prior to the recent revision of said law it was provided that: "the supervisor and deputies shall have their actual and necessary expenses paid out of said expense fund," and that under the present law it is provided that: "the supervisor of inspectors shall receive his actual expenses and disbursements."

You will notice the word "disbursements" is added to "expenses" in the present law and it must be presumed that the legislature had some purpose or object in view in changing said phraseology.

This department has heretofore held in official opinions that the word "disbursements" is broader and more comprehensive than the word "expenses" and such seems to be the opinion of the legislature.

As was said in an opinion to the Secretary of State under date of September 13, 1907, in speaking of the expenses and disbursements of the State Fish and Game Warden:

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“Disbursements is a word of very broad meaning. It is synonymous with expenditure and while I should not construe it to authorize the state fish and game warden to incur or pay accounts for any services which do not pertain to his official duties and to the management of his department, I am of the opinion that that term does include any expenditure by him made or incurred which may be fairly said to come within the lines of maintaining and administering the affairs of his department, and any actual expense incurred by him in traveling or engaging the service of others in assisting him in enforcing the fish and game laws:”

I do not mean by this that you would be authorized to employ a clerk or stenographer regularly and at a stipulated salary payable out of the state treasury or even payable out of the expense account. If such had been the intention of the legislature it would have provided for a regular clerk or stenographer to be employed in your office. The legislature, however, apparently contemplated that you might be called upon to “disburse” money in addition to paying your own actual traveling expenses. If it intended otherwise it seems to me the law would have been confined to your “actual” and “necessary traveling expenses.”

I am therefore of the opinion that if in order to properly conduct the business of your office and enforce the laws with expediency and dispatch you find occasional necessity to employ a clerk or stenographer to write letters or to do temporary office work that such an item of disbursement may, under the law as it now stands, be audited and paid out of the state treasury.

In regard to the question of the renting of an office and charging it to the state, I am not so clear. In fact, I am constrained to hold that as the law does not provide that you shall have an office in the capitol nor gives you any authority to contract a fixed charge for office rent that it was the intention of the legislature that you should furnish such office room for yourself as was necessary for the discharge of your duties. You of course, understand that any bill rendered the state for a clerk or stenographer hire such as are above referred to are subject

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to audit and investigation by the Secretary of State the same as any other item of expense or disbursement.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenses—Chief Oil Inspector not allowed office rent or residence telephone in addition to office telephone.

HON. JAMES A. FREAR,
Secretary of State,

Aug. 19, 1909.

Madison, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 16th inst. relative to the expense account of E. L. Tracy, State Oil Inspector, which includes, among other items, one for twenty-five dollars for “rent of part of room 507, Pabst Building”, and one for twelve dollars for “residence telephone rent for July, August and September, 1909.” You further state that you are unable to find anything in the law to justify you in auditing the claim for office rent and that no other official is at present receiving reimbursement for the use of a residence telephone except the State Game Warden who receives this consideration on the plea that his partakes of the nature of police duty. You further state that Mr. Tracy presents a claim of twenty-four dollars for office telephone rent for the three months above mentioned and you ask me to advise you whether or not the claims for office rent and residence telephone service are proper charges against the state.

In reply to the same I will say that prior to the recent revision of the oil inspection law it was provided that “the supervisor and deputies shall have their actual and necessary expenses paid out of said expense fund”, and that under the present law it is provided that “the supervisor of inspectors shall receive his actual expenses and disbursements.”

You will notice the word “disbursements” is added to “expenses” in the present law and it must be presumed that the legislature had some purpose or object in view in changing

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said phraseology. This Department has heretofore held in official opinions that the word "disbursements" is broader and more comprehensive than the word "expenses", and such seems to be the opinion of the legislature if the change in phraseology has any purpose. But even holding that the word "disbursements" is intended to include something more than the word "expenses" as used in the old law, I am of the opinion that such items as you refer to in your letter are not proper claims against the state. The law in question does not provide that the State Inspector of Oils shall have an office in the capitol, nor does it give him any authority to contract a fixed charge for office rent, and it would thus appear to be the intention of the legislature that he should furnish such office room as he found necessary for the discharge of his duties at his own expense. I am furthermore of the opinion that he is not entitled to reimbursement for an office telephone and also for a residence telephone.

While it is true that a telephone in the residence of Mr. Tracy aids him materially in the discharge of his duties, the same is true of every other state official but that, in my opinion, is not sufficient to justify a payment by the state of such an expense.

I am of the opinion, therefore, that the words "expenses" and "disbursements" are intended to include traveling expenses and other incidental or emergency expenses necessary to the discharge of his duties, but do not include office rent in Milwaukee and a telephone at his residence in addition to his office telephone.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenses—Newspaper Clippings held to be proper charge for Chief Oil Inspector.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

Nov. 18, 1909.

DEAR SIR:—Your communication of the 10th inst., containing statement of expenses of the State Supervisor of Inspectors of

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Illuminating Oils for the month of October, has been duly received.

Upon receipt of the same I addressed a letter to Mr. Tracy requesting him to make a statement as to his reasons for inserting in his expense account the bill for eighty-eight newspaper clippings amounting to \$4.40. In reply he says, "I have found in the past that there were a large number of accidents throughout the state that were not investigated on account of the deputies failing to learn of them in time to make an investigation. We have arranged a system of notifying each deputy of accidents as we learn of them through these clippings, thereby getting full information of all accidents. Our object in doing this is to see that the law regulating the sale of these explosives is complied with and to determine the responsibility, if possible, and to gather data with a view of making regulations preventing such further accidents."

Under date of June 23, 1909, this Department rendered an opinion to Mr. T. M. Purtell, State Fire Marshal, to the effect that subscriptions to daily newspapers by his Department were a proper expense against the state in view of the fact that he stated that such papers were necessary to the proper performance of the duties of his office as they were frequently the means of bringing to his attention fires of a suspicious origin much more quickly than it was possible for him to receive the information through reports from his deputies and that the information received from such newspapers resulted in the saving of a considerable expense on account of his being able to take advantage of the presence of deputies who were at that time in the vicinity of the fire so reported.

I have also advised your Department that newspaper subscriptions, in the absence of facts showing a reasonable necessity therefor, were not proper items of expense for state officials. The State Fire Marshal case and the case under consideration are, however, entirely out of the ordinary and I can readily conceive that Mr. Tracy can more promptly and effectively perform his duties under the law by thus receiving important information concerning explosives, accidents and fires throughout the state caused by illuminating oils and like substances. In

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this connection I call your attention to my opinion to you on August 19, 1909, in which was discussed the more comprehensive language in regard to disbursements contained in the new oil inspection law than in the old.

I am therefore of the opinion that under his statement of the purposes for which these clippings are secured and used, that you may audit the same as a proper expense charge.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenses—Expenses of attending conventions Ch. 523 Laws of 1909, Construed.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

Dec. 22, 1909.

DEAR SIR:—In your communication of the 18th inst., you say that the president of the University of Wisconsin has requested you to authorize the adviser of women of the university to attend a convention at Chicago, which is soon to be held. You have asked my official opinion upon the following questions:

“1. Have I as governor, power of appointment of a person to attend this convention?

“2. If I have such right of appointment and do appoint, can the traveling expenses of such appointee be audited as a charge against the state?

“3. Does chapter 523, laws of Wisconsin for 1909, permit the Governor to authorize the payment of expenses of any officer or employ of the State or University to attend any convention outside of the State, at the expense of the State or is it a statute which only contemplates the proper auditing of the expenses of such officers or employes of the State as attend conventions outside of the state where statutory authority exists permitting such attendance?”

In reply to the same I will say that prior to the enactment of said ch. 523 if the purposes of an appropriation or the language of the law were such that the traveling expenses outside

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the state of officers and employes thereof while on state business could be audited and paid, expenses for attending conventions and other meetings in the line of work of such officers appear to have been paid.

Said chapter 523 provides, among other things, that:

“No items shall be audited for expenses of any officer or employe of the state or university while attending any convention or other meeting held outside of the state unless such expenses shall be authorized by the governor or specific statutory authority exist therefor.”

The effect of said chapter is that officers and employes of the state, whose traveling expenses outside the state are provided for, may not attend conventions or other meetings held outside the state and be reimbursed therefor unless there is specific statutory authority to attend such conventions or meetings at the expense of the state or unless authorized so to do by the governor. In other words, the simple fact that expenses outside the state may be paid does not of itself authorize the payment of expenses for attending conventions or other meetings outside the state.

Therefore, after the taking effect of said law the attendance upon such meetings or conventions is not to be regarded as on the business of the state unless specifically authorized by statute or by the governor. This does not mean that the governor may appoint any person, whether an officer of the state or not, to attend any meeting or convention at the expenses of the state. It simply means that where traveling expenses outside the state are already provided for by law, or suitable appropriation, and no specific statutory authority exists for the payment of expenses of such officers while attending such meetings or conventions, the governor, in the exercise of his sound judgment and discretion and having in mind the interests and welfare of the state, may authorize such officials to attend meetings or conventions outside the state in the line of their work and that the expense of such attendance may then be a proper matter for audit by the secretary of state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Appropriations and Expenditures.

Appropriation—The annual appropriation of \$50,000, under ch. 392—1909, for making improvements on the State Fair grounds does not revert to the general fund if not used during year for which appropriated.

May 19, 1910.

HON. JOHN M. TRUE,

Secretary Wisconsin State Board of Agriculture.

DEAR SIR:—Yours of May 16th is received. You call my attention to chapter 392 of the laws of 1909, which provides:

“There is appropriated to the Wisconsin, Board of agriculture out of any moneys in the state treasury not otherwise appropriated, for the purpose of making improvements on the state fair grounds located in Milwaukee county, the sum of fifty thousand dollars annually for three years.”

You say that you are requested by the State Board of Agriculture to ask my construction of this law, as to whether, in case any part of the fifty thousand dollars appropriated for one year is not expended within the year for which it is appropriated, it will revert to the general fund of the state or whether it will continue in the fund of the State Board of Agriculture, to be used later.

In answer to this question I will say that this chapter further provides:

“This appropriation is made for the purpose of erecting the following buildings and making the improvements herein designated, in order of the greatest need thereof:”

The statute then enumerates a number of expenditures for different buildings and other improvements. Provision is also made for the submission to the Governor of the plans and contracts for such improvements and for his approval in writing before any expenditures is made, after he has satisfied himself by a personal examination. There is no provision in the law that, if the money is not used within said period, it shall go into the general fund of the state. It seems that the appropriation of \$50,000 a year for three years, instead of an appropriation of 150,000 in one sum, is made solely for the purpose of distribut-

Official Opinions—Appropriations and Expenditures.

ing the taxes levied to raise this appropriation through three years, instead of one. There is nothing to indicate that any part of this appropriation will revert to the general fund if the whole of the \$50,000 is not used during the year for which the same is appropriated. Of course, the money can only be used for the purpose indicated in the statute when the Governor is satisfied that the buildings are required for the purposes proposed and that they can and will be erected and fully completed according to the plans and specifications submitted to him by the Wisconsin State Board of Agriculture. Should the Governor in his discretion think that the buildings are not necessary, of course the appropriation could not be used, but I do not believe that it was the intention of the law-makers to limit the expenditures to exactly \$50,000 each year and, in case the money were not paid during that year, that so much as was not paid could not be used thereafter.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenditures—Waterways Commissioner—Expenses of beyond boundaries of state.

HON. JAMES A. FREAR,

June 8, 1910.

Secretary of State,

Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication, under date of the 24th ultimo, requesting an opinion upon the claim of Hon. Ray S. Reid, Waterways Commissioner of Wisconsin, for his expenses on a trip to Europe to investigate the subject of water-ways transportation, and of the accompanying letter from Judge Reid to you, under date of the 23rd instant, in which he states that he “stands upon my (his) exact legal rights” in the matter, and from which it appears that the trip was undertaken at the invitation of the President of the National Waterways Commission from which he “could not accept either salary or ex-

Official Opinions—Appropriations and Expenditures.

penses accounts * * * without resigning his office as State Waterways Commissioner.”

Section 1797m of the statutes provides for the creation of a waterways commission to consist of one commissioner who shall be appointed in the same manner for a term of three years, receive the same compensation, be under the same restrictions, as far as practicable as the members of the railroad commission.

Section 1797p reads:

“In addition to the duties hereinbefore prescribed it shall be the duty of such commission to make a careful investigation of the methods, means and cost of transportation on navigable rivers and of the various plans and methods of improving and promoting the navigability thereof, and shall keep a full and complete record of all evidence taken by him, and shall report the same with its conclusions thereon, showing the relative value of such plans, means and methods as applied to the inland waters of this state and rivers bounding the same, to the governor, who shall submit the same to the next legislature succeeding each such report.”

Section 1797t provides that the commissioner “shall hold an office at such place as shall be fixed by the governor, and shall be provided by the Superintendent of Public Property with necessary office and supplies, and all necessary expenses shall be incurred, audited and paid in the manner prescribed for the railroad commission.”

Paragraph k, of section 1797-1, which provides among other things for the expenses of the railroad commission, provides that: “All necessary expenses shall be audited and paid as other state expenses are audited and paid.”

“Other state expenses are audited and paid” as provided by ch. 523, of the laws of 1909, which expressly prohibits the auditing of items “for personal expenses not necessarily incurred by public duties.”

I am unable to find any express legislative authorization for the commissioner to go beyond the boundaries of the state, at its expense, irrespective of “reasonable necessity”, and therefore I cannot say as a *matter of law* that the expenses incurred

Official Opinions—Appropriations and Expenditures.

by him on his trip to Europe, at the invitation of the National Commission, are such "necessary expenses", "incurred by public duties", as the statutes authorize you to audit. In the absence of express legislative authorization or of such a record as convinces you, as state auditor, of a "reasonable necessity" thereof, I believe the claim is one that should be submitted to the legislature or to the courts to pass upon. *State ex rel. Bashford v. Frear*, 138 Wis. p. 541.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Banks, Banking, and Trust Companies.

OPINIONS RELATING TO BANKS, BANKING AND TRUST COMPANIES.

*Banks—County depositories—County officers—*Shall not be interested in contracts with county.

A. J. MYRLAND,

December 16, 1908.

District Attorney,

Grantsburg, Wisconsin.

DEAR SIR:—Your letters of the 9th and 10th inst. have been duly received. You say that the chairman of your county board is a stockholder in, and is also vice president of, one of your banks; that this bank has been designated as a county depository, and that the chairman of the county board is one of the sureties on the bond and is a member of the committee on official bonds and as such accepts this bond. You ask:

“Is such designation by the board legal and can this bank be the county depository under the circumstances above related? Does such an affair come under the prohibition of section 4549?”

The language of section 4549 is in part 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 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, shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars.”

Official Opinions—Banks, Banking, and Trust Companies.

This section does not make a contract of a county with a company or corporation in which a member of the county board is financially interested illegal, but, instead, it makes the act of any officer making him financially interested in such contract malfeasance in office and prescribes a penalty.

I am of the opinion that the action of the board designating the bank as a county depository is legal and that the bank is therefore the legal depository of the county's money.

Your question as to whether the act of the member of the board who is a stockholder in the bank comes within the prohibition of the section is not so readily decided. The purpose of the law was to prevent persons in official positions from making contracts or doing any official act that would cause them to become interested in any contract with the county, town or state. The prohibition is as to county officers and it has been held that a supervisor is a county officer. A stockholder in a bank acquires a pecuniary interest in a contract between the bank and the county for the deposit of the county's money. I am inclined to think that the prohibition is broad enough to cover the case in question.

In answering your question contained in a former letter, concerning county clerks acting as janitors and purchasing agents for the county, I had in mind section 4549. I do not think that such employment by the county board comes within the prohibition of that section.

You state that it has been the custom of your county board to appoint the county clerk and district attorney a committee on void taxes and tax certificates. You ask whether the county board has the legal authority to compensate these officers for such work of investigation.

As the salaries of the county clerk and district attorney are fixed by the county board, I see no reason why it may not designate a portion of their yearly compensation as being for this work. I believe that the county board has power to do this if the whole salary does not exceed the maximum fixed by law.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Banks, Banking, and Trust Companies.

Trust companies—Surrender of securities by state treasurer.

HON. A. H. DAHL,
State Treasurer,
Building.

Feb. 24, 1909.

DEAR SIR:—I am in receipt of your favor of the 23rd inst., enclosing affidavit of N. B. Bailey and W. H. Sherman, president and secretary, respectively, of the Wisconsin Savings Loan and Trust Company of Hudson, together with the power of attorney authorizing you to deliver to Mr. Spencer Haven all of the securities, property and assets of said company in your custody as state treasurer, and requesting my opinion on the question, "Are these papers sufficient guarantee to the state for delivering the securities as requested by this corporation?"

In reply I will say that I fail to find any statutory provision whatever for the surrender of securities, etc., deposited by trust companies with the state treasurer under sec. 1791e of the statutes. The object of the deposit is to provide "security for the depositors and creditors and for the faithful execution of any trusts which may be lawfully imposed upon and accepted by" trust companies.

From the affidavit it appears that the corporation is dissolved: that it has no depositors and that all the claims of its creditors have been adjusted in full, so that it has no creditors and owes no debts or obligations of any kind; that it has been released and discharged from all trusts of every nature and owes no obligation to any one, and that its duties and business as a trust company have been fully performed and discharged, and that nothing remains in the winding up of its affairs to be done except the division of its assets among its stockholders.

If these facts be true the deposit has served its purpose so that the company would, in my judgment, be entitled to a surrender of the securities.

Whether or not the showing made is sufficient is a question of administrative policy which you must decide for yourself.

It is unfortunate that there is no statutory provision providing for the surrender of such securities upon the dissolution of the corporation owning them.

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I believe that it is within your discretion to require such further and additional proof of the allegations of the affidavit as in your judgment may be necessary to reasonably satisfy you as to the truth thereof.

I am herewith returning the papers submitted by you.

Very truly yours,

F. L. GILBERT,
Attorney General.

Building & Loan Associations—may not loan money except to members of the association.

HON. M. C. BERGH,

October 2, 1909.

Commissioner of Banking.

DEAR SIR:—I have examined at your request the articles of organization and constitution and bylaws of the Bohemian National Loan & Building Association of Kewaunee, Wisconsin.

Clause 17 of article XIV, being under the subject of General Rules, is as follows:

“In the event that no applications for loans would be made by members the board of directors may, by two-thirds vote of the members of the board, loan out money on other substantial securities, such to be first mortgages on real estate in Kewaunee County, and the loan must not exceed twenty per cent. of the actual capital of the association.”

The opening sentence of chapter 93, section 2009 Wis. stats., is:

“A corporation for the purpose of raising money to be loaned among its members shall be known as a building and loan association.”

This is the sole purpose of an association of this kind mentioned in the statute which authorizes its creation. Corporations of this kind have such powers only as are given them by statute and such as are strictly incidental thereto. I am therefore of the opinion that the loaning of money to others than members of the association is outside of the legal purposes of building and loan associations.

Official Opinions—Banks, Banking, and Trust Companies.

Clause 5 of article V, under the head of Capital Stock, provides that:

“No stock certificates shall be issued.”

Section 2014-5 of the statutes is in part as follows:

“For every loan made a non-negotiable note or bond, secured by mortgage upon real estate situated in the county where such association is located, unincumbered except by prior loans of such association, shall be given, accompanied by a pledge to the association of the shares borrowed upon.”

Section 2014-7 provides that, whenever the borrower shall be six months in arrears in the payment of his interest, the whole loan shall become due and his pledge shares forfeited. The usual method of pledging shares of stock is to attach them to the note or other evidence of indebtedness as collateral security. There may be other legal and proper methods of pledging stock, but it would seem that the absence of certificates might make the examination of a building and loan association difficult for an examiner.

For the reasons mentioned I withhold approval.

Yours very truly,

F. L. GILBERT,
Attorney General.

Savings and Trust Cos.—Verification—Of copy of resolutions accepting provisions of ch. 186, Laws 1909, should be by oath.

HON. M. C. BERGH,
Commissioner of Banking,
Madison, Wis.

Oct. 16. 1909.

DEAR SIR:—This department is in receipt of your communication of the 14th inst. enclosing two copies of a resolution adopted by the Oshkosh Savings and Trust Company accepting the provisions of chapter 186, laws of 1909.

You say that you have some doubt as to these copies being such verified copies as the law contemplates, and you request my opinion thereon.

Official Opinions—Banks, Banking, and Trust Companies.

The chapter in question provides for the "filing a copy of such resolution, with a certificate under the corporate seal, verified by the president and secretary."

To verify, in legal phraseology, means to confirm by oath. (Anderson's Law Dictionary). The copies in question are certified and not, in my opinion, "verified" as required by said sections. Instead of an acknowledgment there should be a verification in substance as follows:

_____ and _____, being each duly sworn, doth each for himself depose and say that the above and foregoing is a true, correct, and complete copy of such resolution, and of the whole thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Banks—Loans—"Adjoining States"—sections 2024-35, *Stats., construed.* A state bank may not loan to excess of 50 per cent of its capital stock in this or adjoining states except pursuant to resolutions of at least two-thirds of its board of directors.

Discretion of Commissioner of Banking in respect to loans in "adjoining states."

"Adjoining states" defined.

Nov. 24, 1909.

HON. MARCUS C. BERGH,
Commissioner of Banking,
Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication of the 8th inst. enclosing letters to you from Chas. S. Webb and Gen. E. R. Hicks, and requesting a construction of section 2024-35 of the statutes, and an opinion as to "whether or not under the section quoted, a state bank may make loans outside the State of Wisconsin and the states immediately adjoining, and if consistent, would like to know if banks, from the standpoint of safety, should not be limited to the State of Wisconsin, owing to the foreign corporation law of the various states."

Official Opinions—Banks, Banking, and Trust Companies.

In reply I will say that the delay has been occasioned through the pressure of court cases which have prevented giving earlier attention to the matter.

In answer to your request I submit the following :

Section 2024-35 reads :

“No bank shall lend an amount exceeding fifty per centum of the aggregate of its capital, surplus and deposits upon mortgages or any other form of real estate security except when authorized as to amount, security and location in this and the adjoining states by resolution of two-thirds of its board of directors, properly entered upon its minutes.”

This statute, in my opinion, by implication authorizes banks to loan an amount not exceeding 50 per centum of the aggregate of its capital, surplus and deposits upon mortgages or other real estate security, in this state, or elsewhere, without any resolution of its board of directors, unless, of course, its articles or by-laws provide otherwise. It expressly prohibits any bank from loaning an amount exceeding 50 per centum of the aggregate of its capital, surplus and deposits upon mortgages or any other form of real estate security, either in this or adjoining states, except when such loan, as to security and location, be specifically authorized by a resolution of at least two-thirds of its board of directors properly entered upon its minutes.

By the terms “the adjoining states” is meant those states which lie next to and are contiguous to the State of Wisconsin. (Dictionary Words & Phrases, Vol. 1, 190.)

The limitation as to loans in “the adjoining states” applies only to loans made in excess of the 50 per cent. limit and which require the special authorization of the board of directors.

As to whether or not loans made and secured outside of this state, under the authorization of said section, are such as you, as commissioner of banking, ought to approve as bankable assets, is a question wholly within your discretion and would depend upon the facts of each case as it might arise. In view of the fact that practically all of the states and territories have provisions prescribing the terms upon which foreign corporations

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may "transact" or "do business" within their limits, and of the contrariety of judicial interpretation of the phrases "transacting business" and "doing business," you would be justified in taking into consideration such matters as they would be of considerable importance in determining the value of contracts which might have to be enforced, in order to be valuable, in other jurisdictions.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Bridges and Highways.

OPINIONS RELATING TO BRIDGES AND HIGHWAYS.

Bridges—County boards have no discretion in matter of aiding towns in building bridges but must appropriate one-half the cost.

JAMES KIRWAN,
District Attorney,
Chilton, Wis.

November 30, 1908.

DEAR SIR:—In your letter of the 28th inst. you state that the Town of Brillion, in your county, voted to build a stone arch bridge, at an estimated cost of \$6,000, and voted to raise a tax of \$3,000 as its portion of the expense. You say that the town has duly filed its verified petition showing the above facts and that the cost of such bridge exceeds one-eighth of one per cent of the assessed valuation of the town. You have called my attention to the decision in 83d Wis. 346 and have asked for my opinion as to whether Calumet county is obliged to appropriate one-half of the cost of this bridge, or \$3,000. You state in your letter that a number of contractors have expressed a willingness to build the bridge complete for \$3,000.

I find in the case above referred to the following expression of our Supreme Court:

“While we are not inclined to hold that the county board will be bound to appropriate the sum asked for upon every petition presented in proper form, whether it be true or false, we entertain no doubt but that as to certain matters of fact the decision of the town must be held to be final and conclusive. We think that the town has the power to decide when public safety demands that a bridge be re-

Official Opinions—Bridges and Highways.

paired or rebuilt, and to determine the general character of such repairs or rebuilding, and to fix and determine the amount necessary to be spent for the purpose; also to determine the location, within the limits of highways, where new bridges shall be built, and the character and cost thereof. In these respects we think clearly the action of the town is final and conclusive, and cannot be controverted or questioned by the county board.”

The petition of the town to the county board shows upon its face that a bridge of greater cost than is necessary to accommodate the public and to permit of the safe and easy passage of the stream: that is, if the petition shows that a large portion of the cost was to be expended for ornamentation, I think that a refusal of the county to appropriate one-half the cost of such a bridge would be upheld by our court. On the other hand, if the petition showed no such facts, but simply placed the estimated cost at \$6,000 as being the amount necessary to build the bridge, I am unable to see how you could get the facts as to the proposed cost before the court. If the county board refused to make the appropriation, a petition for a writ of mandamus would be presented, to which the county board could make reply. The board could merely assert in its reply that the sum asked for was exorbitant and not required for the building of a substantial bridge such as would be necessary to accommodate the public. If our court adhered to the decision above quoted, it would sustain a demurrer to such answer and there would be an opportunity to get the facts before the court. It seems to me that, according to Section 1319 Wis. Stats., and the decision in the 83d Wis., the county board has no discretion but to pay one-half the cost of the bridge when the bridge is finished and the money demanded by the town.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Bridges and Highways.

Bridges—Counties may aid towns in building across navigable streams, regardless of special statute.

EMERY W. CROSBY,

December 18, 1908.

District Attorney,

Neillsville, Wisconsin.

DEAR SIR—In your letter of the 11th inst. you say that the county board of Clark county has by resolution declared that the county will aid the several towns in building their bridges, whether or not such bridges come within the provision of Section 1319 Wis. Stats. 1898. You ask whether such action is legal.

In reply I will say that I believe that our statute gives general authority to counties to build or to aid in building bridges across navigable streams. Section 1320 Wis. Stats. 1898 contains the following provision:

“Any county bordering upon or through which any navigable or meandered stream runs may levy and collect a tax in the same manner as other taxes are levied and collected, not exceeding five mills on the dollar of the last assessed valuation of the taxable property thereof, for the purpose of building, purchasing or maintaining or aiding in building, purchasing or maintaining a bridge across such stream or issue its bonds for such purpose for an amount not exceeding five per centum on such valuation.”

Section 1319 as amended by chapter 288 of the laws of 1905 provides that whenever any town board shall file its petition with the county board setting forth the fact that said town has voted to construct or repair any bridge and stating that such town has provided for the payment of one-half of the cost of such construction or repairs and that the cost of such bridge or repairs exceeds one-eighth of one per centum of all the taxable property in said town, the county board shall appropriate the other half of such cost. This section contains this proviso:

“Provided that nothing herein contained shall be construed to prohibit any county board from constructing or repairing any bridge in its county if it shall so desire; and

Official Opinions—Bridges and Highways.

if the whole of the cost of the construction or repairs of any bridge or bridges is to be borne by any county or any county shall arrange with such town so as to assume and have exclusive charge of such work, then the county board may direct the levy, inspection and acceptance of such work in such manner as it may deem proper.”

I believe that section 1320 gives the general power to counties to build or aid in building bridges across navigable streams, subject only to the limitations therein mentioned. I believe that the first portion of section 1319 is mandatory upon the county board; that when a petition for the building or repair of a bridge is received from a town, setting forth the facts required by the statute, the county board has no discretion, but must make the appropriation for one-half of the cost. The legislature, in enacting section 1319, had in mind the authority given to county boards in previous statutes to build or aid in building bridges coming under section 1320 and added the proviso so that nothing in section 1319 should be construed to abridge that authority. I am therefore of the opinion that the action of the county board in resolving to aid towns in building bridges, whether or not the facts stated in the petition meet the requirements of section 1319, is illegal, unless the bridge comes within section 1320.

You further state that the town board of one of the towns of your county has attempted to prohibit the town clerk from putting the amount of bridge tax on the tax roll, claiming such tax is illegal. You state that the supervisor of this town voted for the resolution above mentioned and ask whether he is not estopped from denying the legality of the bridge tax, and you also ask whether the town has any discretion as to the levy of the tax.

I am of the opinion that the supervisor's vote on the resolution works no estoppel. However, the decisions in the cases cited by you, viz.: *Batles v. Doll*, 113 Wis. 357; *Stahl v. O'Malley*, 39 Wis. 328, are decisive that the town clerk must enter the tax upon the tax roll and that neither the town board nor

Official Opinions—Bridges and Highways.

the town clerk may determine the legality of the action of the county board.

Yours very truly,

F. L. GILBERT,
Attorney General.

Highways—County aid for—town must pay its chairman for his services in supervising such construction and improvement. He cannot be paid extra for manual labor.

MR. JOHN L. FISCHER,

Jan. 7, 1909.

District Attorney,

Janesville, Wis.

DEAR SIR:—Your favor of the 5th inst., relative to Par. 18, sec. 1311 Laws of 1907, at hand.

I have carefully noted your letter and also the views of H. I. Skavlan, Commissioner of Highways.

While the law is somewhat involved it appears to me that it was the intent of the Legislature to expressly provide that the county shall pay no part of the compensation for town chairman in looking after the construction or improvement of roads in his town. He is a town officer and so far as services pertaining to highways in his particular town are concerned it is my opinion that they should be paid by the town itself. Sec. 1311-2 provides that the town shall properly grade the road at its own expense and therefore the legislature did not have in mind such grading when it provided by par. 18 of sec. 1311, "that the compensation of the town chairman for all time devoted by him to the supervision of the construction of any such highway shall be paid by the town" as it had already provided by subd. 2 that all such expenses should be paid by the town. It therefore appears to me that the word "construction" as used in said subd. 18 was intended to cover, not only the original grading but subsequent improvements in which the county aided. In other words, it appears to me that it was the plain intent of the legislature that the town should pay its own chairman for all official duties performed by him in connection with the high-

Official Opinions—Bridges and Highways.

way. I notice what Mr. Skavlam says in regard to it having been the intention of the legislature to have the cost of the "improvement" equally divided between the town and county and that if the town chairman is not paid from the joint fund for the time spent by him in the supervision of the improvement that a larger portion will fall upon the town than upon the county. I do not think, however, that it was the intention of the legislature to exactly divide the expenses of supervision for the above stated reasons.

In reply to your second question will say that I do not think his work of supervision, placed upon him by law, is intended to include any actual, physical and manual labor such as you refer to. In fact I do not see how he could be allowed to perform actual physical or manual labor such as shoveling, grading or hauling coal and be compensated therefor by the town. I call your attention to sec. 4549 Stats. 1898 which is intended to prevent town and other officers from furnishing any service outside of his official duties for compensation to the town of which he is an officer. In other words, a town chairman shall render such services to the town as are imposed upon him by law but he cannot do other work for the town such as you speak of and collect compensation therefor, as he would thereby be profiting directly through a contract, oral or written, with the town of which he is chairman. Furthermore, he is one of the officers to employ labor for the town and to pass upon bills presented in consequence thereof, and he cannot employ himself outside of his official duties and pass upon his own bills.

Trusting that this fully answers your inquiry, I remain,

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Bridges and Highways.

Bridges—Supervisors may in building bridges employ a superintendent.

JAMES KIRWAN,

March 8, 1909.

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Your letter of the 2nd inst. has had my consideration. You say that a town in your county petitioned your county board in November, 1908, to raise \$3000 to pay one-half the cost of a bridge over a public highway; that the bridge contract has since been let for \$3800 complete. You say that the town has three members and the county two members upon the building committee; that the committee, by a vote of three to two, has employed the chairman of the town, at a salary of three dollars a day, to superintend the building of the bridge. You have asked me whether this is legal.

Under the law your county was entitled to three members of the committee. Section 1319 of the statutes of 1898, as amended by chapter 288, laws of 1905, provides that:

“The county board shall at the time of acting upon such petition, designate three of its members who shall act as its commissioners and who shall cooperate with the board of such town; and such board and the said commissioners shall have full charge and authority to act in the letting, inspecting and acceptance of the work.”

The chairman of your town could not legally make a contract of employment for himself in relation to any public matter for the town.

Section 4549 stats. 1898, provides that:

“Any officer, agent or clerk of any town who shall reserve or acquire any pecuniary interest in any way or manner in any purchase or sale of any real property or in any contract, proposal or bid in relation to the same or in relation to any public service to or with him in his official capacity or employment 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.”

Official Opinions—Bridges and Highways.

I think that the chairman of the town might accept the construction of the bridge in the interests of the town and charge the per diem allowed by our statute for his services as chairman.

I am of the opinion that the building committee might legally employ a superintendent of construction at a reasonable compensation and I think that the expense would become a part of the expense of constructing the bridge and should be borne by the county and town jointly. The fact that plans and specifications were adopted would not make the employment of a superintendent unreasonable. Many defects in building may be concealed after completion, and so the employment of a superintendent to see that the bridge was built according to plans would seem justifiable. I believe that any reasonable expense incurred by the county in the building of the bridge should be borne by the county and town jointly.

You have asked what may be done with the surplus of the money raised for the purpose of building the bridge.

I am of the opinion that, after the bridge is built and paid for, any balance may, by resolution, be covered into the general fund. I do not think that such balance could legally be used in repairing other bridges in the town without a petition being filed setting forth the location of such bridges.

Yours very truly,

F. L. GILBERT,
Attorney General.

State Board of Control—No officer of the state is authorized to expend money for the improvement of the roads surrounding the Wisconsin State Reformatory.

JOHN W. REYNOLDS,
District Attorney,
Green Bay, Wisconsin.

June 9th, 1909.

DEAR SIR:—Yours of June 5th has been received. You state that the chairman of the town of Allouez, the township in which the Wisconsin state reformatory is located, informs you that the roads along the property are in great need of repair and

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inquires whether the state should contribute its share of the taxes for the roads and for the repair of the roads along such property.

In answer to your inquiry I will say that the Wisconsin state reformatory is a state institution, established by chapter 346 of the laws of 1897. This institution is under the care of the state board of control, which is a body corporate and has such powers as are expressly conferred by law and such as may be inferred from the statutes of this state on the subject.

Under section 1038 Wis. stats. 1898, all the property owned exclusively by the state of Wisconsin is exempt from taxation. Chapter 250 of the laws of 1901 expressly exempts all of the state property from special taxation or assessments for local improvements. Under these provisions the lands on which the reformatory is located is not subject to taxation or to any special assessments for improvements in the highways surrounding the property.

There is no express provision in the statute authorizing the State board of control or any state officer to expend money for the improvement of the roads surrounding this property. I can find no statute from which the right to improve such property could be inferred as given to the state board of control. When it was desired to improve the streets around the capitol park it was deemed necessary to obtain express authority by a legislative act and a bill is pending in the present legislature authorizing the expenditure of money in the macadamizing of the streets surrounding the state university property.

I am of the opinion that under the present statute neither the board of control nor any officer of the state is authorized to expend money for the improvement of the roads surrounding the Wisconsin state reformatory.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Bridges and Highways.

Roads—County roads have but one fund for building.

W. R. FOLEY,

Oct. 5, 1909.

District Attorney,
Superior, Wisconsin.

DEAR SIR:—I have given the questions contained in your letter of the 1st inst. considerable study. I agree with you that the present laws of this state relating to the building of highways by counties are much confused. There were many bills introduced at the last session of the Legislature to simplify the present provisions, but they were nearly all referred to the special committee, which is to report at the special session of the Legislature, if such session is held.

Section 1308 Wis. stats. 1898 authorizes county boards to adopt any main traveled highway as a county road and to rebuild and keep in repair the highways so designated. It provides that the county board may annually levy a road tax, not exceeding eight thousand dollars, which shall be expended under their direction in improving such highways. This section of the statutes is nowhere directly repealed. The section is amended by chapters 440, 487 and 552 in so far as they conflict with it. Chapter 440 provides that the county board may levy an annual tax of not to exceed two mills on the taxable property of the county, for the purpose of building county roads. Chapter 552 of the same year (1907) provides that they shall levy not less than one-fourth of one mill nor more than two mills on the dollar of the assessed valuation of the county for the purpose of improving and building county roads.

It seems to me that all these statutes, taken together, have this effect: the amount that may be levied for the purpose of building county roads has been enlarged: it may now, of course, exceed eight thousand dollars. The levying of the tax is made mandatory. The levy shall not be less than one-fourth of one mill. I believe that the sections, taken all together, provide for but one fund in the county treasury for the building and improvement of county roads. The authority of the board over this fund, as stated in section 1308, is broadened by the subsequent enactment.

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If I have failed to make the matter plain, I will give it further consideration.

Very truly yours,

F. L. GILBERT,
Attorney General.

Highways—But one county fund provided for.

MR. W. R. FOLEY,

Oct. 12, 1909.

District Attorney,

Superior, Wisconsin.

DEAR SIR:—I have given considerable thought to the question stated in your letter of the 7th inst. The statutes of Wisconsin relating to the building and repairing of county roads by county boards are in a very confused condition. The matter was discussed to some extent at the last session of the legislature and it was thought that at the special session the road laws would be codified and made clear.

In my study of these statutes one thing seems clear to me, and that is that the legislature intended the creation of but one fund for the construction and repair of county roads. Chapter 440, laws of 1907, gives broad general powers to the county board in relation to the expenditure of this fund. Chapter 552 of the same year, without in terms repealing any portion of chapter 440, restricts the powers of the board in the expenditures of the fund.

It seems to me that this brings the two chapters in conflict and that the rule that insofar as they conflict the later statute shall prevail should apply. It may be argued that the two chapters being enacted so near together as to time would indicate that the legislature intended no repeal or amendment. I am unable to find any instance where the courts have considered the shortness of time between the passage of two acts which seem to conflict.

I am of the opinion that the same rules of interpretation should be applied to these statutes as would be applied if they had been enacted at different sessions of the legislature. I

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believe that the powers of the county board in relation to the fund for the building and repair of county roads is restricted to those given by chapter 552, laws of 1907.

Very truly yours,

F. L. GILBERT,
Attorney General.

Bridges—Building of bridges jointly by county and town—Chairman of town may not be chosen as bridge superintendent. Ratification of illegal contract. [Also as to fees in divorce case and 5th question]

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

October 20, 1909.

DEAR SIR:—In your letter of the 11th inst. you have asked me six questions, five of which relate to the building of bridges jointly by towns and counties. You say that Calumet county raised \$3000 for the building of a bridge: that the county board appointed two commissioners to act with the town board in building the bridge. You say that the town board, without the consent of the county commissioners, got plans and specifications for the bridge, costing \$85, and that such town board, also without the consent of the county commissioners, hired a superintendent, the chairman of said town, at three dollars a day, to superintend the building. You have asked whether such action is legal and also whether the chairman and county clerk may pay bills for bridge building, without waiting for action by the county board.

In reply to this question I will say that the law provides that the county board shall appoint two commissioners, who, together with the town board, shall act as bridge commissioners in the building of a bridge jointly by a county and town. The plans and specifications should have been adopted and superintendent hired, if a superintendent was necessary, at a meeting of this board of commissioners, that is, a meeting of the two county representatives and the three members of the town

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board. If no such meeting was called, but the three members of the town board simply came together and contracted for these plans and specifications and hired the superintendent, then such action was illegal. However, in determining the question of the liability of the county and town, the question of ratification must be considered. If the county commissioners accepted these plans and specifications and worked under them, and if they permitted the superintendent to go on with his work, it must be presumed that the illegal action of a part of the bridge commission was ratified. It seems that the county and town had the benefit of the plans and specifications and of the services of the superintendent. In such cases, slight action by the officers of the municipalities benefited is held to constitute ratification. A supervisor is a county officer. For that reason, his contract with the county board to supervise the building of the bridge at a certain compensation was illegal. Section 4549 stats. 1898 is as follows:

“Any officer, agent or clerk of the state or of any county or 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 relation to any public service or 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,” etc.

Section 1 of chapter 437, laws of 1909, is as follows:

“No officer or employe of the state village or county board shall, during the term for which he is elected, be appointed or elected to any office or position which has been created by, or the election or appointment to which is vested in such city council or in such town, village or county board.”

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I think that the case in hand comes clearly within each of these statutes. The contract, therefore, with the chairman of the town for these services was void and of no effect. I think that it is the law in this state that the officers of a municipal corporation may not, by ratifying an illegal and unlawful contract, create a liability for the municipality. The chief justice of our supreme court, in the case of *Frederick v. Douglas County*, 96 Wis. 411, held that, where valuable services have been actually rendered to a county upon an illegal contract and money voluntarily paid therefor, such money could not be recovered. There were other facts, such as laches, which prevented the recovery. In this case the entire court concurred in the conclusions of the chief justice, but all the other members of the court dissented to the doctrine that the officers of a municipality might ratify an illegal contract and thereby create a liability. This distinction is to be made between the matter of the adoption of the plans and specifications and the hiring of the superintendent. The adoption of the plans and specifications was illegal merely because they were not adopted at a meeting of all the commissioners—the county commissioners not being notified and not being present. But, in that case, if the facts so warrant, it might be held that all the commissioners had, by their subsequent acts, ratified the action of a portion of the commissioners. In the case of the hiring of the superintendent, the illegality rests upon specific statutory enactment. I am of the opinion that there is no liability upon the county of Calumet to pay for the services rendered by the town chairman as superintendent of bridge building.

Concerning the manner of the payment of bills for such joint bridge building, I will say that section 1 of chapter 397, laws of 1909, contains this language:

“Such money, when collected, shall be paid out on the order of the chairman of the county board and county clerk whenever the said town board and the commissioners hereinafter provided for shall notify them that the work has been completed and accepted.”

It seems to me that, by authority of this provision, bills may be paid by order of the chairman of the county board and the

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county clerk on request of the bridge commissioners, without waiting for action by the county board.

Your second question is:

“Must the county pay half of the \$85 for plans and specifications so gotten by said town board?”

If the \$85 is a charge against the town, it is also a charge against the county. If the procurement of these plans was ratified by the bridge commissioners, then it was a lawful part of the expense of building the bridge and the county and the town are bound to pay their proportionate shares.

In your third question you ask whether the county must pay half of the three dollar per diem charge of the entire five members of the building commission, or are bound to pay only the per diem of the two county commissioners.

I believe that the compensation of all the commissioners is a part of the legal expense of building the bridge and that their compensation should be added together with the other items in determining what the total cost of the bridge was. Then the county and town must pay their proportionate parts as provided by the statutes.

Your fourth question has already been answered. The town chairman was not legally appointed superintendent of bridge building. The question which you suggest, of the legality of increasing the salary of a county officer during his term of office, does not, I think, enter here.

Your fifth question is:

“Must the county pay half of the superintendent’s three-dollar-per-day salary, under these facts, if his salary is legal?”

I do not think that a portion of the commissioners, acting in an irregular manner, could bind the town in the matter of this joint bridge building without also binding the county. The contract of the county board with one of its members as superintendent was illegal and there is therefore no liability on the county.

In your postscript you say that a divorce case came to Calumet county on a change of venue from Manitowoc county. You

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ask whether the divorce attorney for Calumet county may appear in the suit and receive ten dollars a day from Calumet county, or whether the divorce counsel for Manitowoc county should appear and receive his compensation from that county.

Chapter 323, laws of 1909, which provides for the appointment of divorce counsel, makes no reference to divorce cases in which a change of venue has been taken. Section 4940, as amended by chapter 254, laws of 1905, relating to the payment of costs when the venue has been changed, provides that the county in which the action originated shall pay

“such other lawful costs, charges, fees and disbursements which by law are chargeable to the county and are lawful costs, disbursements and charges which any such county may lawfully be subjected to or may incur in any such action or proceeding.”

I think that the word “county” as used herein refers to the county in which the case is tried, that is, that any lawful expense that must be paid by the county in which the case is tried, may be charged back to the county in which the case originated. Therefore I am of the opinion that the fees of the divorce counsel in this case should be paid by Manitowoc county.

Yours very truly,

F. L. GILBERT,
Attorney General.

Bridges—When bridges are built jointly by a town and county, the cost of a special election is not a part of the cost of the bridge to be shared jointly. Approaches not a part of the bridge.

JAMES KIRWAN,
District Attorney,

Nov. 11. 1909.

Chilton, Wisconsin.

DEAR SIR:—In your communication of the 8th inst. you state that the town board of one of the towns of your county,

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in November, 1908, petitioned the county board for aid to build a bridge, the estimated cost of which was \$6,000, alleging that they had held an election and raised one-half of said sum; that the county board, by resolution, appropriated \$3,000, to pay one-half the cost of said bridge. You say that the town board, before filing the petition with the county board in 1908, held an election upon the same day as the general election in November, 1908, to determine whether or not such bridge could be built and whether or not they should raise \$3,000 by taxes in said town; that the town board held a number of meetings, gave legal notices of special election and had such notices published in newspapers and hired an attorney to aid them in drawing petitions and in other matters relating to the petition. You ask whether or not the county is liable for any part of such expenses incurred by the town board. You have called my attention to paragraph 5 of chapter 397, laws of 1909, which provides that

“In determining the cost of the construction or repair of any such bridge, the cost of constructing or repairing any approach at the end thereof shall not be considered as a part of the cost of such construction or repair.”

You say that, before the passage of chapter 397, the appropriation had been made by the county board and the contract for the building of the bridge had been let. You have asked me what effect the passage of chapter 397 has in determining the proportions of cost which the county and town shall bear.

In reply to your first question I will say that section 1319, statutes of 1898, as amended by chapter 225, laws of 1903, and by chapter 288, laws of 1905, provides that

“Whenever any town board shall file its petition with the proper county board, setting forth the fact that said town has voted to construct or repair any bridge, wholly or in part within such town and stating that such town has provided for the payment of one-half of the cost of such construction or repairs, the county board shall appropriate the other half of such cost and cause such sum to be levied upon the taxable property of the county.”

Official Opinions—Bridges and Highways.

No obligation is created upon the county until the petition of the town board is filed. The statute does not seem to contemplate that the cost of the preliminary proceedings shall be considered in determining the cost of the bridge. Even if such costs as attorneys' fees and the publishing of notices had been incurred after the filing of the petition, I do not think that they could properly be considered as a part of the cost of the construction or repair of the bridge. I think that such costs should be borne wholly by the town.

In reply to your second question I will say that, before the passage of chapter 397, laws of 1909, the word "bridge," according to the decisions of our courts, included the approaches at either end of the bridge. Therefore, when the petition of the town was filed with the county board and when the county board made the appropriation for the building of the bridge and when the contract for the building of the bridge was let, the term "bridge" as there used meant, not only the structure over the water or chasm, but also the approaches. Chapter 397 has defined the word "bridge" and has limited its meaning so as to exclude the approaches. I do not think that the relation between the county and the town in the matter of building bridges is a contractual one. Therefore I believe that the Legislature might, after proceedings had been begun for the building of a bridge, change the proportioned amount to be paid by the county and the town. The constitutional prohibition that the legislature shall pass no law abridging the obligation of contracts is not applicable. The question is, therefore, merely as to the intent of the Legislature as expressed in the act.

It is a general rule of statutory interpretation that statutes operate only on cases or facts which come into existence after the statutes were passed, unless a retrospective effect be clearly intended.

"Every statute which takes away or impairs vested rights acquired under existing laws or creates new obligations or imposes a new duty or attaches a new liability in respect of transactions or considerations already past must

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be presumed, out of respect to the legislature, to be intended not to have a retrospective operation.”

Endlich on the Interpretation of Statutes, p. 367, and cases cited.

“Imperfect and inchoate rights are subject to future legislation and may be extinguished while in that condition; but such statutes, and others which involve expense or interfere with the existing course of business, will not be construed to affect such rights or existing cases or impose new duties or liabilities in respect of past transactions, unless the intention to do so is clearly expressed.”

Sutherland on Statutory Construction.

The provision of chapter 397, if given retrospective action, would create a new and different liability upon the town. There is no express direction of such intention in the statutes and I therefore think that it comes within these rules of interpretation. I am therefore of the opinion that, in determining the cost of the bridge, the cost of the approach or approaches should be considered and the relative proportions to be paid by the town and county determined accordingly.

Yours very truly,

F. L. GILBERT,
Attorney General.

Bridges—The cost of superintendence and of advertising for bids is a part of the joint expense when bridge is built jointly by town and county.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

November 23, 1909.

DEAR SIR:—Your letter of the 20th inst. and also yours of the 22nd, both relating to the building of a bridge jointly by a town and county, have had my consideration. I have carefully read the decision in *Johnson v. Buffalo County*, 111 Wis. 265, to which you called my attention. This decision relates merely

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to procedure. There is no suggestion in this decision that the county was not liable for one-half of the actual cost of the construction of the bridge. The court here held that the county was not directly liable to the contractor. The procedure, I think, should have been a petition for mandamus by the town against the county officers to compel them to issue orders for the payment of the bridge from the funds appropriated by the county board. I am of the opinion that the compensation of the superintendent of bridge building employed by the bridge committee and the cost of advertising for bids are proper items in the cost of construction. They are no more "side costs" than is the cost of iron or other building materials that entered into the construction of the bridge. The language used by the statute is: "The county shall pay one-half the cost of such construction." The statute then further provides that, in determining the cost of construction, the cost of constructing any approach at either end of the bridge shall not be considered. It is fair to presume that the Legislature intended that all other necessary items of cost in the construction of the bridge should be considered. In a former opinion to you I held that attorneys' fees and other expenses incurred by the town prior to the filing of the petition with the county board were not proper items of cost to be considered in determining the cost of construction of the bridge. What I say here is not intended to in any way alter or amend that opinion.

You state that the town has issued two statements to the county board concerning the cost of the bridge: one containing the amount actually paid to the contractor and the other for what you designate "side costs." I do not think that the fact that they submitted two statements instead of one is at all material. I think that the town in that matter has substantially complied with the law.

You have asked me to give my opinion as to the necessity for the two county commissioners upon the bridge committee. You say that they seem to be of no use, as they are in a minority and are always out-voted by the members representing the town.

This is hardly a question of law and is a question that perhaps might better be given to the legislature.

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Permit me to say that the statement of facts contained in your several letters suggest to me that your county board is quibbling over immaterial matters—that they are looking too much to legal technicalities.

Chapter 397 of the laws of 1909 provides in plain language the proportion of cost which the county and town shall bear in building certain bridges. When a bridge has been built and the requirements of the chapter have been substantially complied with, even though not exactly according to the terms prescribed, I think that the courts will relieve neither the county nor the town from its obligations.

Yours very truly,

F. L. GILBERT,
Attorney General.

Bridges—Cost of building bridge jointly by town and county need not be passed upon by county board.

JAMES KIRWAN,

November 26, 1909.

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Your letter of the 24th inst. has been received. I have read very carefully the decision in the case of Johnson v. Buffalo county, 111 Wis. 265, to which you refer, and am unable to see how that decision holds that only the contract price of the bridge may be considered when determining the portion of cost that the county shall bear. It seems that in that case the town presented the cost as presented by the contractor. The synopsis of the case is, I think, somewhat misleading. The substance of that decision is simply that the bridge commissioners may not bind the county or the town and county jointly to the contractor. The case holds that the statute prescribes that the county shall aid the town in the building of the bridge and that the liability of the county is to the town, and not to the contractor. I believe that the cost of supervision is to be considered in determining the county's share, as much as in any other part of the cost of building the bridge. In saying

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this, of course I assume that such supervision was legal supervision. As I held in a former opinion to you, the employment of the chairman of the town as superintendent of bridge building was illegal, as it conflicted with section 4549 Wis. stats. 1898. It seems to me that the cost of lights placed upon obstructions caused by the bridge building to warn people of danger would be properly a part of the cost of the construction of the bridge. I cannot see, however, that the cost of lights placed a mile away from the bridge could be considered as a legal charge. It seems to me that any charge that may properly be made against the town as a part of the construction of the bridge is also a charge against the county; that is, if it is properly a part of the cost of the bridge building, then the county is liable for its share. In the case of the lights a mile away from the bridge, I am unable to see how they could be legally allowed as a part of the cost of the bridge construction. I think that no claim against the county relating to this bridge construction needs to be filed with the county board for allowance, but that all such costs may be certified according to the law of 1909.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Civil Service.

OPINIONS RELATING TO CIVIL SERVICE.

Civil Service Law—Power of board to make an appointment *nunc pro tunc*.

HON. F. E. DOTY,

January 12, 1909.

Secretary Civil Service Commission,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 8th inst. in which you state in substance that the secretary of the railroad commission asked for authority to employ a clerk for some temporary work and that it was orally understood that the appointment fell under paragraph 3 of section 17, which provides that where “the services to be rendered by the appointee are for a temporary period not to exceed one month, and the need of such service is important and urgent, the appointing officer may select for such temporary service any person on the proper list of those eligible for the permanent appointment without regard to the standing on such list. It appears that at the end of the month the work was not complete, and that while the secretary of the railroad commission was advised in writing that the appointment could not be continued under the law above quoted there was a subsequent conversation between the secretary of the civil service commission and the secretary of the railroad commission relative to said matter and that there is some disagreement as to just what was said, but in any event the employe was continued in the service by the secretary of the railroad commission for an additional month and upon presentation of the payroll to the civil service commission certification of the name of this particular appointee was refused.

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Your letter further states:

“The undersigned (secretary state civil service commission) believes that the secretary of the railroad commission acted in good faith, that the service was important, that the employe in question was peculiarly qualified for the special service to be rendered at that time and believes that the service should in justice be paid for by the state. He believes that if request had originally been made for a certification of names of persons competent to digest voluminous material and to prepare suitable subject headings and to make suitable analyses of this material (and I therefore assume that this was the work performed by the temporary appointee) that the civil service commission would have been obliged to notify the railroad commission that there was at that time no suitable eligible list for the position in question, and that an appointment could be made for two months under the provisions of section 17, paragraph 1.

“The question now arises, has the civil service commission any discretion in the matter? May it legally certify for compensation the name of the above mentioned employe, or does the failure of the secretary of the railroad commission to request authority to make appointment under the provisions of section 17, paragraph 1, in the first instance, prevent the civil service commission at this time from providing any relief?”

Replying to the same will say that the rather awkward and unfortunate situation now confronting the secretary of the railroad commission in that payment to this particular employe is in question is apparently due to the fact that said secretary misconceived the proper steps to be taken when it was apparent that the temporary work could not be performed within one month. In other words, had the secretary of the railroad commission made his request for temporary help under subdivision 1 of section 17 instead of under subdivision 3 of said section, there would have been no difficulty as you state in your letter that in such case you could not have furnished a suitable eligible list for the work to be performed and therefore a two

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months' appointment would have been allowable. The question therefore arises as to whether or not the civil service commission may now do what it had the authority to do in the first instance had the application been definitely made under said subdivision 1 instead of such circumstances as led the commission to believe that the appointment fell within paragraph 3 of section 17. It also adds to the complication that the secretary of the railroad commission after having received due notice in writing that the appointment must be terminated at the end of the month still continued the appointee under what seems to be a misapprehension as to what was said in a subsequent conversation between himself and the secretary of the civil service commission. However this may be, it appears from the foregoing quotation from your letter that the civil service commission is of the opinion that it was an honest mistake with no intent to evade the provisions of the law. This clearly appears to be the fact as there was no necessity for attempting any evasion as the same result could have been accomplished by the appointment being asked for under subdivision 1 of said section. The object, spirit and purpose of the civil service law is to raise the standard of public service, to prevent a spoils system of political reward and to have positions filled from the proper list prepared by the civil service commission.

The legislature realized that certain demands would be made upon the civil service commission for persons to perform certain temporary work for which no suitable eligible list was or could be prepared and the sections above referred to were inserted in the civil service law to be applied in the sound discretion and judgment of the said Commission. While some of the language used is mandatory in form, I cannot bring myself to believe that it was the intention of the legislature to divest an administrative commission so highly important to the welfare of the state of all discretion where no violation of the spirit and purpose of the law was involved where the question was rather a matter of administrative policy and to do full justice in equity where an honest mistake not involving an evasion of the law was made by an appointing officer and where, had the application been properly made in the first instance the commission had the

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authority to make and would have made the same appointment. The state has received service and there having been an honest attempt to comply with the law, I am of the opinion that under the facts and circumstances surrounding this particular case the civil service commission may at this time make the appointment as of the earlier date necessary. Such action by the civil service commission is not necessarily a precedent as each such matter must be judged and disposed of according to the particular and special facts and circumstances surrounding it.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil service—Power of chief clerk of senate. Appointments must be made respectively from the lists certified by the civil service commission for appointment to the position of assistant journal clerk and index clerk. Both cannot be taken from one list. But after appointments are made the chief clerk of the senate may transfer his subordinates to other positions.

January 29, 1909.

HON. THOMAS MORRIS,

*Chairman Commission on Legislative Expenditures and
Employes of the Senate,
Building.*

DEAR SIR:—I am in receipt of your letter of this date in which you submit the following inquiries on which you ask my opinion, to-wit:

“1—Can the chief clerk of the senate transfer the index clerk to the position of assistant journal clerk under subd, 4, sec. 111a of the statutes, where no appointment has been made to the position of assistant journal clerk?

2—If so, can he then appoint another person to the position of index clerk?

3—If such appointment can be made, is the civil service commission required to certify a person for such position as index clerk upon the request of the chief clerk of the senate?”

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Replying to your first inquiry I will say that I assume that a civil service examination has been held for both index and journal clerks and that a list of persons who have passed said examination have been certified to the senate by the civil service commission.

Such being the situation, I am of the opinion that appointment should be made for each of said positions from the lists so certified, respectively for index and assistant journal clerks, under the provisions of the civil service act, sec. 16. chap. 363, laws of 1905, unless some other statute makes a different provision. All certified lists, so submitted, are for different positions for each of which, presumably, separate examinations were held and separate lists of eligibles obtained.

As I view it, it would be unjust and in violation of the spirit, if not the letter, of the civil service act, when there are two distinct offices within the control of one appointing body, for each of which separate examinations have been held and separate lists of eligibles certified, to permit both positions to be filled from one list and no appointment made from the other. This is so apparent that I think no reasoning thereon is required and I do not think your committee questions the justness or correctness of that view, but you call my attention to a provision of sec. 111a of the statutes, as amended by chap. 515 of the laws of 1905, which reads as follows:

“For the convenient and the expeditious transaction of the business of the legislature the chief clerk of either house may, from time to time, make such temporary changes in the assignments of his respective assistants and subordinates as will, in his judgment, best accomplish this purpose.”

This section of the statute as revised and amended by chap. 515, laws of 1905, was published and went into effect June 29, 1905. The civil service act, chap. 363, laws of 1905, was published and went into effect June 16, 1905. Therefore, the former act may, I think, properly be considered as an amendment or exception to the latter but, even so viewing it, the provision of sec. 111a, above quoted, does not entirely change the situation. That provision is authority for the chief clerk to make temporary changes in the assignments of his respective assistants or subor-

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dinates but it does not change the method of original appointment of such. Hence, as I view it, original appointment of these positions must be made from the certified lists furnished by the civil service commission for each position, respectively, but after such appointments are made the chief clerk may make such temporary changes in the assignment of duties of such assistants as will, in his judgment, best accomplish the object of convenience and expedition of the transaction of the business of the senate.

After arriving at this conclusion in respect to the first inquiry submitted it appears to me to be unnecessary to answer your other inquiries, except that as I consider this provision of sec. 111a to be an amendment or exception to the civil service act it follows that after appointment of assistants, clerks, etc., of the senate are once made, the chief clerk's authority is supreme in respect to changes and assignments of duties of his assistants and subordinates and no authority is required from the civil service commission to make such changes or assignments.

Trusting that what I have said answers your inquiries, I am,
Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service—Preference of veterans, constitutional, discrimination between veterans of civil and Spanish war unconstitutional.

HON. D. G. JAMES, HENRY KRUMERY, and JOHN A. HAZELWOOD,
Senate Committee on Military Affairs,
Building.

GENTLEMEN:—I am in receipt of your letter of the 13th asking for my opinion in respect to the constitutionality of bills 533A and 68S providing that preference in the civil service examination shall be given to veterans of the Spanish-American war.

In reply thereto you are informed that I have examined these bills and find that 533A provides:

“Where practicable, other conditions being equal, the rule shall provide for a preference in favor of veterans of the late

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civil war, or veterans of the war with Spain in the civil service.”

68S provides a further amendment to the same section of the statutes by asserting in the fourteenth line thereof, after the words “war with Spain” the following:

“Except where the examination is held and a veteran of the late civil war and a veteran of the war with Spain are candidates, other things being equal, preference in accordance with this act shall be given to the veterans of the civil war over that of the veterans of the war with Spain.”

It will be seen that the original of each bill gives a preference in the civil service to veterans of the civil war and veterans of the war with Spain and an amendment to 68S, offered by Senator Lehr, provides a special preference, one over the other.

A similar provision was incorporated into the peddler's act, sec. 1570, et seq, of the stats. of 1898, as amended by chap, 341, laws of 1901, and such preference, it was held in the case of *State v. Whitcomb*, 122 Wis. 110, made the act unconstitutional, or was one of the reasons which made it unconstitutional. In that case the supreme court said, p. 123-124:

“In considering the exemption of partially disabled veterans of the civil war, a quite unanswerable query arise why, whether for purposes of taxation or police, they should be exempt any more than equally disabled veterans of other wars; why a victim of Spanish bullets in 1898, or of a Philippine wound in 1900, is any more dangerous as a peddler, or less liable to become a public charge, than a similar victim of Confederate assault in 1864; or why the former is any less entitled to the gratitude and favor of the public, if that consideration were at all germane to either purpose of this law. Upon the general subject of classification of those who have served their country in arms, there has been much of decision in later years, growing out of the wholly unreasonable attitude of some legislatures toward them. No one denies that to those who have thus sacrificed their comfort, and often their health and vigor, to the public, there is a legitimate and proper feeling of gratitude from the entire community,

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which each member thereof should appreciate; but this does not answer the question whether, by constitutions enacted half a century or more ago, there was conferred upon agents of the public—the legislature— authority to coin this gratitude into all forms of favor, whether by direct donation or by exemption from duties and burdens resting upon other citizens, after these men had returned from their military service and again become, as they were before, part of the mass of citizenship. The federal government does, without question, discriminate by direct payment of money by way of pensions. To that end, doubtless, those who served the government in its wars are a legitimate class distinct from the rest of the community by reason of the service which they have rendered; but in many other respects they are not so distinct, and that fact has been emphasized by the various states in many decisions. For the purpose of performing work for a government the ex-soldier stands upon no different footing from the civilian. In *re Kaymer*, 148 N. Y. 219, 42 N. E. 667; *Brown v. Russell*, 166 Mass, 14, 43 N. E. 1005.” The court also says on page 123, *supra*:

“The principle that special provisions in aid of veteran soldiers can only be supported if they involve the element of pauperism has already been decided by this court in *Juneau Co. v. Wood Co.*, 109 Wis. 330, 334, 85 N. W. 387. Inasmuch, however, as the present statute contains nothing to indicate that this exemption is intended for those who, by reason of indigence, are likely to become public charges, but may as well apply to those whose physical and financial conditions exclude any probability of pauperism, we find it unnecessary to decide whether a carefully guarded exemption of a class distinguished by actual or potential pauperism might be permitted in a tax law.”

Preference to voters under the civil service law have generally been sustained in New York, which state has a provision in its constitution authorizing such preferences, which reads as follows:

“Provided, however, that honorably discharged soldiers and sailors of the United States during the late civil war shall be entitled to preference in appointment and promotion

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without regard to their standing on any list from which appointment or promotion shall be made.”

But it was held in the case of *Matter of Kaymer*, 148 U. S. 219, that even this provision for a preference would not obviate the necessity for an examination.

It is provided in our civil service act, sec. 16, chap. 363, laws of 1905, the section sought to be amended by this act, as follows:

“Whenever eligibles are certified, they must always 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 rules shall provide for a preference in favor of veterans of the late civil war.*”

In pursuance of this section the civil service commission has provided in Rule X, subd. 8, as follows:

“In accordance with the provisions of sec. XVI of the Law, any veterans of the late civil war *who have attained the required percentage of eligibility* shall be given such preference in registration as the addition of five per cent to his average standing would entitle him to.”

It will be observed that this preference does not exempt the veteran from undergoing an examination for an office or position nor from attaining the required percentage which would make him eligible to appointment.

In considering this matter the decisions of the state of New York are not as helpful as those of Massachusetts for the reason that New York has the constitutional provision, above cited, but other states, notably Massachusetts, have passed upon this question and in the case of *Brown v. Ruswell*, 166 Mass. 14, it was held that the provisions of chap. 501, stats. 1895, of that state, secs. 2 and 6 so far as they operate absolutely to give to veterans particular and exclusive privileges distinct from those of the community in obtaining public offices, are unconstitutional.

The matter was subsequently brought before the Supreme Court of the state of Massachusetts on questions submitted by the state's counsel and their opinion is found in 166 Mass., 589.

In that case it was held by a divided court, three to four, that

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sec. 2, chap. 517, laws of Mass. 1896, which authorizes veterans to apply for examination for any position in the public service, classified in the civil statute and rules, and provides that if such veterans *pass the examination* they shall be preferred in appointment to all male persons not veterans, was constitutional, and that the same section which gives a discretion to the appointing power to appoint veterans to any position in the public service, qualified under the civil service statute and rules, without an examination, if in its opinion, the needs of the public service require this to be done was also constitutional. The holding above cited was approved in the case of *Rasmussen v. Ruskin*, 192 Mass. 299, 304; citing also *Shaw v. Marshalltown*, 131 Ia. 158; in re *Sullivan*, 55 Hun. 285, *People v. Grout*, 90 N. Y. Supp. 122.

In the said 192 Mass. case the court says:

“A manifest purpose of the statute was to secure the employment of veterans in the labor service of the commonwealth in its cities and towns in preference to all other persons, except women, if the veterans are competent to perform labor; and it was within the power of the legislature to make this preference. * * * The statute makes it the duty of the civil service commission to establish rules to accomplish this purpose; and these rules, when duly approved, have the force of law.”

This is what has been done in this state under our civil service statute, as I have heretofore shown, and is what it proposed by these bills by extending the preference to veterans of the Spanish war.

The question presented is a close one, as is shown by the decision of the supreme court of Massachusetts in the opinion of the justices, above cited. It is made even closer by the views our supreme court has expressed in the case of *State v. Whitcomb*, above cited. But in the *Whitcomb* case, the court was dealing with the question of licensing peddlers, not directly with a civil service question, and, considering all these matters, I am inclined to give the proposed bills the benefit of the doubt and sustain their constitutionality. I say this especially in view of the fact that the supreme court of Massachusetts, after the decision was rendered in the opinion of the justices, 166 Mass. 589,

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held a peddler's license law of that state unconstitutional, which extended advantages to soldiers and sailors of the army and navy during the war of the rebellion, in which it cites with approval in the case of *State v. Whitcomb*, supra.

Com. v. Hanna, 195 Mass. 262, 266-7.

This decision shows that while the Massachusetts court approved the decision in the *Whitcomb* case it also approved the rule it has there adopted in respect to preferences to veterans in the civil service, which preferences are not substantially different from those extended by these bills.

But in respect to the amendment offered to bill 688 giving the veterans of the late civil war an advantage in appointment over veterans of the war with Spain it appears to me that the classification so made has no reasonable foundation on which to stand and it must be held unconstitutional. The same reasons which exist by giving the preference to veterans of the civil war also exist as to veterans of the war with Spain, and I am not able to see that they are greater or substantially different. A classification must have some reasonable distinction to support it. In other respects, as stated, I deem the proposed bill constitutional.

Very truly yours,

F. L. GILBERT,

Attorney General.

Civil service.—Oil Inspectors.—Chief deputy to be appointed from eligible list.

HON. F. E. DOTY,

Secretary and Chief Examiner,

State Civil Service Commission.

July 1st, 1909.

DEAR SIR:—In your letter of the 29th ultimo you have asked for my opinion as to whether or not the chief deputy oil inspector shall be selected from an eligible list selected by competitive examination.

The recent revision of the law relating to the inspection of illuminating oils is as follows:

“The supervisor of inspectors of illuminating oils is hereby authorized to appoint a chief deputy oil inspector from the

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eligibles under the provisions of chapter 363 of the laws of 1905 and the amendments thereto, and whose duties shall, under the direction of the supervisor of inspectors, be to assist in overseeing all deputy inspectors.”

Section 14 of the civil service law provides that one deputy to each principal executive officer shall be included in the exempt class. Here seems to be an apparent conflict. However, the provision last named is a general one, applying to all of the departments of the state government. The provision first quoted is a specific one, applying only to the department of inspection of illuminating oils. The rule of interpretation in such case is that the specific provision of law shall prevail over the general. The presumption is that the legislature desired to make an exception of this department. I am therefore of the opinion that the civil service commission has no jurisdiction in the matter of the classification of the position of chief deputy oil inspector and that the commission should submit a list of eligibles selected by competitive examination to the supervisor of inspectors of illuminating oils.

Yours very truly,

F. L. GILBERT,
Attorney General.

Civil service.—Teachers.—Teachers in the state institutions under the board of control are in the classified list of the civil service law

MR. ALLAN D. CONOVER,
President State Board of Control,
Madison, Wisconsin.

July 16, 1909.

DEAR SIR:—Yours of June 26th was duly received and has had due consideration. You submit to me the question which was passed upon by my predecessor in an opinion rendered November 13, 1905, and which is found on page 558 of the biennial report and opinions of the attorney general for 1906, as to whether the educational institutions under the supervision of the state board of control are subject to our civil service law,

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You have given some grounds why you believe such institutions are not under the civil service law and you have asked for my official opinion.

I have carefully considered the reasons you advance and appreciate that they are worthy of consideration and that the question is a close one, but in view of the fact that my predecessor has given an elaborate opinion, well reasoned out, in which he has come to the conclusion that such institutions are subject to said law, I do not think it well to reverse the opinion for which such good reasons have been advanced. If the legislature had intended to exempt these institutions it would have been an easy matter to have said so and since said opinion was given, the legislature has been in session twice and has not seen fit to amend said law, and the civil service commission, which is empowered to exempt said institutions, has not seen fit to do so, although they were aware of the construction placed upon this law by my predecessor.

I must say that I endorse the position taken by my predecessor in this regard and that I am of the opinion that the provisions of the civil service law placing teachers in the university, normal or public schools in the unclassified list do not include teachers employed in the state institutions under the supervision of the state board of control.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service—Examinations—Certain questions having relevancy to the fitness of candidates held to be under the discretion of the civil service commissioner to submit.

HON. G. W. RICKEMAN,
State Fish and Game Warden,
Madison, Wis.

July 21, 1909.

DEAR SIR:—This department is in receipt of your communication of the 21st inst., enclosing a list of questions submitted by the civil service commission to the deputy game wardens appointed by you under section 17 of the civil service law, wherein

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you ask whether or not it is obligatory on such wardens to answer said questions.

In reply I submit the following :

The questions to which your inquiry pertains are as follows :

4. Have you while acting as deputy game warden at any time presented claims against the state for services not actually rendered as represented in the bill presented by you? If so, state to what extent it has been your practice to make charges for time not actually devoted to the interests of the state, and give your reasons for doing so.

5. Have you while acting as deputy game warden at any time presented claims against the state for expenses not actually incurred by you as represented in your bills or vouchers? If so, give instances, dates, amounts, etc., in detail.

6. Have you while acting as deputy game warden at any time presented claims against the state for expenses not incurred for the primary purpose of enforcing the game laws? If so, give instances and explain.

7. Have you at any time since the passage of the civil service law, and while holding a commission as deputy game warden, received from any officer, agent, clerk or employee of the state any sum or sums of money used or intended to be used for any political purpose whatsoever? If so, give the name of the person from whom you received the money, the date on which the money was received, the amount, and all other specific information coming within your knowledge.

8. Have you at any time since the passage of the civil service law, and while holding a commission as deputy game warden, either directly or indirectly solicited from any officer, agent, clerk or employee of the state any contribution of services or money in behalf of any candidate for public office, or to be used for any political purpose whatsoever? If so, give the names of persons from whom you have solicited contributions, and for what purpose.

9. Has any officer, agent, clerk, or employee under the government of the state at any time since the passage of the civil service law, while holding commission as deputy game warden, solicited, either directly or indirectly, from you any assessment, subscription, or contribution for any political pur-

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pose whatsoever. If so, give the names of persons who have solicited or received from you such assessment, subscription, or contribution.

10. In accepting this temporary appointment, is it understood and agreed by you that any false statement made in this examination shall be sufficient cause to deny your temporary appointment, or to vacate your office whenever such false statement is discovered in the future?

Subsection 1 of section 17 of the civil service law contemplates a "non-competitive examination" by the civil service commission of appointees thereunder.

Section 10 of the act provides that examinations "shall relate to those matters which will fairly test the capacity and *fitness* of the persons examined to discharge the duties of the office or employment sought by them, giving due allowance for experience in the same or similar positions."

The commission has very broad discretion as to the scope of the examinations and the nature of the questions to be submitted in all examinations conducted by it. Consequently I cannot say that the questions submitted have no relevancy as to the "fitness" of the appointees or that the commission has exceeded its discretionary powers in propounding the same.

In my opinion such appointees may not refuse to answer the questions submitted except for the reason that their answers might tend to incriminate them which, of course, would be a valid excuse for declining to answer.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service Laws—Secs. 19 and 22 do not apply to Reformatory Penal and charitable institutions.

HON. A. D. CONOVER,
President State Board of Control,
Madison, Wisconsin.

Sept. 25, 1909.

DEAR SIR:—I am in receipt of your favor of the 20th inst. in which you state in substance that a question arises as to the

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status of teachers in a penal or charitable institution who have been discharged for cause and you say, in regard to such employes:

“If not discharged for cause, but for reasons of economy or otherwise, we understand that they may be reinstated within one year.

If discharged for cause, can they be reinstated at all, except of course, in case they may have within a reasonable time applied to the court for a judgment that the cause of discharge was unjust and have secured such verdict? In the case of these teachers, no one of them had made such an appeal before the opening of the school. Can they be reinstated in their place by the nomination of the present superintendent and the confirmation of that nomination by this board?”

In a previous opinion to you under date of the 10th inst. this general language was used:

“I will say that in view of the fact that this department has officially held that such employes (of penal and charitable institutions) are under civil service and entitled to all of its privileges and subject to all of its burdens. It follows that such discharged employes stand in the same position as discharged employes of any other department.”

The letter which called forth the above reply was very general in its terms and the above quoted statement in reply to the same was perhaps rather too broad in view of the specific statements in the letter to which this opinion is a response.

The civil service law of this state provides quite specifically in regard to all steps to be taken by appointing officials and employes relative to removals, suspensions, discharges, reductions in pay or position, transfers and reinstatement of civil service employes. Section 13 of said law dealing specifically with our reformatory, charitable and penal institutions expressly provides:

“But the provisions of this act with reference to removals, suspensions, discharges, reductions in pay or position transfers and reinstatements shall not be applicable in such

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cases (employees in said institutions) except that they shall be made for just cause, which shall be neither religious nor political.”

It is therefore plainly evident that the law and rules applicable to employes and appointing officers in other departments in the matters above mentioned do not apply to employes and appointing officers in the reformatory, charitable and penal institutions except that when the appointing officer acts in said instances he must have “just cause” and you will notice that just cause applies to reinstatements as well as to removals, suspensions, etc.

It follows from the above that when an appointing officer removes, suspends, etc. an employe, he is not obliged to file in writing the reasons for his action with the civil service commission; neither is it necessary for the employe to file an answer thereto with the civil service commission and none of the provisions of sections 19 and 22 apply. When such a removal is made it will necessarily follow that notice thereof be given to the civil service commission in order that they may be informed of the fact of removal not for the purpose of allowing the discharged employe to answer, but for the purpose of furnishing eligible lists for filling the vacancy and of keeping them informed as to the *fact* of removal and appointment in order that they may intelligently certify to the pay roll and also that they may know that such discharged employe has been thus placed within the class which may be refused an examination under section 11 of said law.

This construction of the law does not place within the hands of the appointing officer in said institutions the arbitrary power of discharging or reinstating employes at will. Such action on his part must be for “just cause” and any person properly interested who feels aggrieved at such removal has his remedy by applying for relief to the court. “Just cause” for reinstatement of an employe discharged for cause must necessarily be a finding or determination on the part of the appointing officer that said employe had not in fact been removed or dismissed for “just cause.”

It follows from the foregoing, first, that employes in such

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institutions cannot be removed, suspended, discharged, etc. except for "just cause"; second, that employes in said departments are clothed with the right to have a court of competent jurisdiction pass upon the question of "just cause"; third, the provisions of section 19 and 22 do not apply; fourth, that the reinstatement of an employe discharged for cause can only be made for "just cause" as above defined.

Therefore, answering your question specifically, if the appointing officer in any of the above named institutions discharges or removes an employe for what he then determines to be "just cause" he may reinstate said employe within a reasonable time if he determines that he was mistaken in making said discharge and that in fact just cause existed for the discharge or removal. It logically follows from this that if one superintendent discharges an employe for cause and a new superintendent determines that the discharge was not in fact for cause, but through mistake, misapprehension of the true facts, whim or caprice, he may reinstate said discharged employe within a reasonable time.

Statutes must be so construed, if possible and reasonable, as to give each and every word therein some legitimate force and effect, and applying this rule of construction to said section 13, it, in my opinion, carries out the true intent and purpose of the legislature in exempting such employes from the general provisions with reference to removals, suspensions, etc. found in the civil service law. The legislature, for reasons and arguments presumably satisfying and controlling, has seen fit to clothe the board of control and superintendents of our various reformatory, charitable and penal institutions with a broader and greater authority with reference to these matters than other boards, commissions and heads of departments. I need not say to you that this power is capable of being abused by appointing officers through whim, prejudice or caprice, and should be exercised very carefully and wisely in order that no injustice flows to the state or to employes from this exceptional power placed in the hands of the board and its subordinate officers.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Civil Service—Employees of a state department may voluntarily contribute to a fund for the defense of a law creating their offices and fixing their compensation when such law is attacked as unconstitutional.

In such a case such contribution to the defense is not unlawful maintenance.

HON. F. E. DOTY,

Oct. 11, 1909.

Secy. State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 6th together with a letter to me from J. R. Anderson, deputy oil inspector from district No. 6, and circular letter from J. M. Charlesworth et al., also deputy oil inspectors, soliciting subscriptions to aid in the defense of an injunction action pending against the oil inspector, et al., and the same has received my careful attention.

Mr. Anderson wishes to know whether there is anything in the law to prevent contributions of this kind, and you ask my opinion thereon.

In reply you are informed that this solicitation of money is not a solicitation for political purposes and it therefore does not come under the condemnation of section 28, chapter 363 of the laws of 1905. If it were such, too much could not be said in the way of condemnation, but to my personal knowledge the action to which Mr. Anderson refers is an action to test the constitutionality of the oil inspection law enacted by the legislature of 1909. That law is one which provides, among other things, a means of raising the compensation to be paid oil inspectors and the compensation of each oil inspector depends in a great measure upon the constitutionality of this act. Each deputy oil inspector is therefore vitally interested in the law and that it should be sustained; besides, the deputy oil inspectors are enjoined in the action and to my personal knowledge they have employed a distinguished attorney who has appeared therein for them and taken part in the argument of the demurrer to the plaintiff's complaint.

It appears to me that the sole question involved is whether by so contributing to the defense and hiring an attorney the

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oil inspectors are guilty of champerty or maintenance, and it appears to me that they are not, that as they each have a personal interest in the result of the action they may individually or jointly contribute to its defense. The defense of that action does not solely depend upon the attorney general. The practice has been quite uniformly followed in this state for officers to employ private attorneys to assist in the defense of actions in which the constitutionality of the law upon which their office or compensation depends when it is attacked. See *Milwaukee Medical College v. Chittenden*, 127 Wis. 468. Even attorneys employed by private persons may assist the state in the prosecution of civil actions, when such persons have an interest in the outcome of the litigations. *State v. Wis. Telephone Co.*, 134 Wis. 335.

As a general proposition it may be said that it is not maintenance to employ counsel in an action where the party so employing counsel has an interest in the question at issue or even a bona fide belief that he has an interest. See *Andrews v. Mayor*, 30 Wis. 228; *Davies v. Stowell*, 78 Wis. 334; *Williams v. Fowle*, 132 Mass. 385, 389; *Gilbert Arnold Land Co. v. O'Hare*, 93 Wis. 194.

“Where a party has a remote or contingent interest, even a possibility of interest, in the subject litigated, the agreement is not champertous. . . . The party making it is not in such a case a champertor interfering in strifes in which he had no part, and maintaining them only for the profit he may derive from them.”

Williams v. Fowle, 132 Mass. 385, 389.

Many other cases might be cited but it seems those cited are sufficient.

This fund is not demanded by the state inspector of oils. Nor is payment, in any sense, to be made as a condition of holding office. As I look upon it, from papers submitted, it is merely a voluntary, concerted effort among the deputy inspectors to raise a fund for defense. I do not regard that as unlawful.

I therefore conclude that the deputy oil inspectors may voluntarily contribute to the defense of an action which attacks the

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constitutionality of the law under which they are employed or hold their offices without any violation of the Civil Service Act or any other law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil service list—Game wardens—Only special deputies are to be appointed from the state at large list.

Hon. F. E. DOTY,

Oct. 23, 1909.

Secy. and Chief Examiner State Civil Service Commission,

Madison, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 22nd which reads as follows:

“Section 1498a, as amended by section 1, paragraph 312, 1899; section 1, chapter 358, 1901, and section 1, chapter 525, 1909, being paragraph 2 of the fish and game laws compiled by the state game warden for the year 1909, provides that the state game warden shall appoint 60 deputy game wardens. He shall appoint one from each senatorial district in the state, and the other from the state at large, to be distributed in such manner as to promote the best interests of the service. Each such deputy warden shall be selected from a list of eligibles furnished by the state civil service commission, and to that end a separate list of eligibles shall be prepared for each senatorial district.

Complying with this provision of law the civil service commission has prepared an eligible list for each senatorial district by means of a general competitive examination given simultaneously in each county of the state, and the commission is now prepared to certify names by senatorial districts of persons eligible.

Does it become the duty of the commission after one senatorial appointment has been made in each district, to certify from a list of persons eligible for the state at large, or may

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such state at large appointments be made from the senatorial lists already prepared?

Until the question was recently raised by the state game warden, we had assumed that the commission must prepare two eligible lists,—one for the state at large, resulting from a general state competitive examination, and a special list for each senatorial district.

The above referred to section further provides as follows:

‘The state game warden may from time to time, as the needs of the service requires and the condition of the fund will permit, appoint additional special deputy wardens for temporary or occasional service from an eligible list selected from the state at large.’

Was it intended by the legislature that the civil service commission shall establish a state at large list procured by a general competitive examination of all the candidates in the state, and was it further intended that all appointments shall be made from such state at large lists, except where it is specifically provided that the state game warden shall appoint one from each senatorial district in the state?

It is contended by the state game warden that he cannot as a rule, satisfy the provisions of law that appointments shall be distributed in such manner as to promote the best interests of the service if he is compelled to select from a state at large list without regard to the residence of eligibles and their acquaintance with conditions in the locality where such appointments must be made.”

In reply I will say that in my opinion the statute contemplates the preparation of but two lists of eligibles from which all of the appointments provided for are to be made; the first being the senatorial district list from which the game warden shall appoint one deputy from each senatorial district, and also the other deputies provided for up to sixty; the second being the list from which the special deputy wardens are to be chosen and which is to be made up from the state at large.

Had the legislature intended the preparation of a separate list from the state at large from which the balance of the sixty

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deputies, after the appointment of one from each senatorial district, should be chose, it would, I believe, have directed the appointment of the special deputies from the same list, as the lists would otherwise be identical,—both being comprised of the names of eligibles from the state at large.

The article “an”, preceeding the words “eligible list” as used in referring to the list from which the special deputies are to be selected, is of considerable significance in construing the statute. Had the legislature intended the deputies other than those from the respective senatorial districts to be selected from a separate list, made up from the state at large, as provided for the selection of the special deputies, it would have used the words “the”, “such”, or “said” in place of the article “an”, in providing for the list from which the special deputies are to be appointed.

It is also sufficient that the provision for “an eligible list selected from the state at large” appears at the end of the section and in connection with special deputies only. It is evident that the legislature intended to repose a wide discretion in the game warden in selecting and distributing regular deputies “in such manner as to promote the best interests of the service.”

It is therefore my opinion that the sixty deputies are to be selected from the senatorial lists prepared by you, and that the special deputies are to be selected from a list from the state at large.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service Laws—Receiving political funds by Deputy Game Warden from Chief Game Warden is a violation.

HON. F. E. DOTY,

November 3rd, 1909.

Secretary and Chief Examiner,

State Civil Service Commission.

DEAR SIR:—In your communication of the 1st instance you have asked me whether or not is is inconsistent with the provisions of the civil service law for an employe of the state

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holding a position in the competitive class of the classified service to act and to continue to act as county chairman of a political party.

The duties of a political county committee are to conduct a campaign for the election of the nominees of a political party and the propagation of the political principles of the party. An incident of such work is the raising of a campaign fund for these purposes. Section 28 of chapter 363, laws of 1905, provides:

“No officer, agent, clerk or employe under the government of the 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.”

Section 29 of the same chapter makes the promising by any public officer of an office or of aid in securing an office or public employment or promotion in office to any person in return for his vote or for his political influence, bribery, and prescribes a severe penalty therefor.

These are the only restrictions placed by law upon officers or employes of the state in relation to political work.

My predecessor in office, in an opinion to you given July 19th, 1906, used this language:

“It was not the purpose of the legislature as expressed in 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.”

The object of said section 28 was, I believe, to abolish so far as possible a pernicious system which had grown up in this state, whereby subordinate officers, agents, clerks and employes thereof were obliged to contribute to political campaign funds and render political services or incur the disfavor of those under whom they held their positions.

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It does not necessarily follow that an officer or employe of the state holding the position of county chairman of a political party is violating the law. It all depends upon the methods employed by him in conducting his campaign. It follows, therefore, that no hard or fast rule can be laid down on this proposition but each case must be decided according to the particular facts and circumstances surrounding it.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO CONSTITUTIONAL LAW.

Constitutional Law—Eight hours telegrapher's law held to be in conflict with federal constitution.

June 7, 1907.

HON. THEO. FROEMMING,

Chairman Committee on Manufactures and Labor,
Madison, Wisconsin.

DEAR SIR:—You have recently referred to me Bill No. 107 A and ask my opinion as to whether it conflicts and is superseded by the federal law on the same subject when the latter, so far as it relates to telegraph operators, takes effect. Said Bill No. 107 A in so far as it will be necessary to quote from it in this communication reads as follows:

“Sec. 1816m. It shall be unlawful for any corporation or a receiver operating a line of railroads, on whole or in part, in the State of Wisconsin, or any officer, agent or representative of such corporation or receiver, to require or permit any operator to remain on duty for a period of more than eight successive hours in any consecutive twenty four hours: provided this provision shall not apply in case of casualty upon said railroad; in which case said operator may be required or permitted to be on duty not more than twelve successive hours in any consecutive twenty-four hours, or not to exceed three days of said twelve successive hours each at one time.”

These provisions apply to and limit the hours of employment of operators who are defined in a consequent subdivision to include train dispatchers and other employes, who by the use of telegraph or telephone dispatches or reports, transmit, receive

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or deliver orders pertaining to or affecting the movement of cars, engines or trains and to persons who handle cars, engines or trains, by, or under what is known or termed, the block system.

Congress has recently legislated upon the same matter, having passed an act, Public No. 274, approved March 4th, 1907, apparently designed to cover the same class of employes, which said act reads in part as follows:

“Sec. 2: That it shall be unlawful for any common carrier, its officers or agents, subject to this Act to require or permit any employe subject to this Act to be or remain on duty for a longer period than sixteen consecutive hours and whenever any such employe of such common carrier shall have been continuously on duty for sixteen hours he shall be relieved and not required or permitted again to go on duty until he has had at least ten consecutive hours off duty; and no such employe who has been on duty sixteen hours in the aggregate in any twenty-four period shall be required or permitted to continue or again go on duty without having had at least eight consecutive hours off duty. *Provided*: That no operator, train dispatcher, or other employe who by the use of the telegraph or telephone dispatches, reports, transmits, receives, or delivers orders pertaining to or affecting train movements shall be required or permitted to be or remain on duty for a longer period than nine hours in any twenty-four hour period in all towers, offices, places and stations continuously operated night and day, nor for a longer period than thirteen hours in all towers, offices, places and stations operated only during the day time, except in case of emergency, when employes named in this proviso may be permitted to be and remain on duty for four additional hours in twenty-four hours not exceeding three days in any week: *Provided further*, the Interstate Commerce Commission may have full hearing in a particular case and for good cause shown extend the period within which a common carrier shall comply with the provisions of this proviso as to such case.”

The federal act provides that it shall go into effect one year after its passage, which would be March 4th, 1908.

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Bill No. 107 A provides that it shall take effect from and after January 1st, 1908.

The subject of the legislation is one which the legislature, under the police power of the state, might properly legislate upon in the absence of legislation by the federal congress. It is designed to provide greater security for the lives, limbs and perhaps also for the health and comfort both of employes who come within its provisions and of the public at large. There is nothing in the nature of the employment of the employes whose hours of labor are affected by this legislation which would prevent legislation being uniform throughout the United States and such employes, it must be admitted, are daily, in the course of their employment, engaged in handling cars, trains or merchandise which are a part of interstate commerce.

There are few railroads within this state the lines of which do not extend beyond the limits of the state, yet even such railroads have arrangements for interstate shipments and through billing from points within the state of Wisconsin to points outside of the state and are to a certain extent engaged in interstate commerce.

Chicago, etc., R. Co. v. Interstate Commerce Com., 162 U. S. 184.

Interstate Commerce Com. v. Detroit, etc., R. Co. 167 N. S. 633.

It is probable that the federal acts above named apply to all employes engaged in such employment in this state.

Sec. 2 of Art. 1 of the Constitution of the United States, provides that Congress shall have power to regulate commerce with foreign nations and among the several states and with the Indian tribes. Under this constitutional authority Congress has supreme power and control over interstate commerce and to fully carry out its authority, and in my opinion it has control, not merely over the common carriers themselves, but over the employes thereof who are in any way engaged in interstate commerce, and having such power and control over such employes I believe that it is clearly within the power of Congress to legislate as to the hours of labor of such employes.

In the absence of legislation by the United States on this subject it is one upon which laws of the state might operate and

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such legislation would come within the police power of the state. For example, an act of this state requiring an examination of locomotive engineers was upheld even as applying to engineers on interstate trains because it was not "in conflict with any express enactment of Congress on the subject, nor contrary to any intention of Congress to be presumed from its silence."

Smith v. Ala. 124 U. S. 465.

In Nashville, etc., R. Co., v. Ala. 128 U. S. 96-99-100 an act of Alabama prohibiting the employment of color blind persons upon railways was upheld and in its opinion the court said:

"It is conceded that the power of congress to regulate interstate commerce is plenary; that, as incidental to it, congress may legislate as to the qualifications, duties and liabilities of employes and others on railway trains engaged in that commerce and that such legislation will supercede any state action on the subject."

The general rule appears to be that where anything is a proper subject of legislation by congress under the commerce provisions of the federal constitution and also comes within the police power of the state that in the absence of federal legislation the state may act in relation thereto and its acts will be upheld but such action does not divest congress of its power to legislate upon the same subject. When congress does act, such action supercedes or suspends state legislation.

Nashville, etc., R. Co. v. Alabama, supra.

New York, etc., R. Co. v. New York, 165 U. S. 628.

Chicago, etc., R. Co. v. Solan, 169 U. S. 133.

In some cases, as in excluding diseased cattle from states the state legislation was upheld because it was held that congress had shown no intention of covering the whole subject by federal legislation.

Missouri v. Haber, 169 U. S. 613.

Reid v. Colo., 187 U. S. 137.

Western Union Tel. Co. v. James, 162 U. S. 489.

Penn. R. Co. v. Hughes, 191 U. S. 489.

But the federal act above cited is very comprehensive in its terms. There is nothing in it which requires that it be supple-

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mented by state legislation and in some particulars it would conflict with the provisions of 107 A.

In my opinion legislation such as is proposed by 107 A would conflict and be suspended by the federal act above mentioned when it goes into effect March 4th, 1908, and if it were attempted to enforce the state act (if one should be passed) during the interim between January 1st and March 4th, 1908, it is even doubtful if it could be enforced by the courts during that period as congress has now taken action, and, so to speak, jurisdiction over the subjects.

The subject of this proposed legislation is close along the uncertain line between the police power of the state and the constitutional power of Congress under the Commerce Clause. This demarcation is not yet clearly or absolutely defined.

But after careful consideration I arrive at the opinion above stated, namely, that the provisions of No. 107 A will conflict with and be suspended by the provisions of the federal act when it takes effect.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Constitutional Law—Public Offices—Increase of salary during term of justice of supreme court.

HON. JAS. A. FREAR,
Secretary of State,
Capitol.

July 18, 1908.

DEAR SIR:—In reply to your communication of the 1st inst., in reference to the date upon which the salary of the newly elected Justice of the Supreme Court should begin, I submit the following:

Section 9 of Article 7 of the Constitution of Wisconsin reads as follows:

“When a vacancy shall happen in the office of the judge of the supreme or circuit courts, such vacancy shall be filled by an appointment of the Governor, *which shall continue*

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until a successor is elected and qualified; and when elected such successor shall hold his office the residue of the unexpired term. There shall be no election for a judge or judges at any general election for state or county officers, nor within thirty days either before or after such election."

The only provision of the statutes in reference to the manner of qualifying by Justices of the Supreme Court is section 2398, which provides for the subscribing and taking of the constitutional oath of office.

From the foregoing it must necessarily follow that the election and qualification of a justice, elected to serve for the balance of an unexpired term, ipso facto, terminates any prior appointment that may have been made.

Section 2397, of the statutes, provides that "The term of office of each of the justices of the supreme court, when elected for a full term, shall commence on the first Monday of January next succeeding their election; and when elected to fill a vacancy they shall hold for the residue of the term only and shall take their office on the first day of the next regular term of the court after such election."

Insofar as this section attempts to regulate the time when the elected Justice shall take office, it is, in my opinion, in conflict with the aforesaid section of the Constitution and consequently of no force or effect.

Section 94s of the statutes, as amended by chapter 91 of the laws of 1905, insofar as it pertains to the point under consideration, is as follows:

"In all cases of vacancy in office of justice of the supreme court the person appointed to fill such vacancy shall continue to hold his office until an election can be had in some year in which no other justice is elected. * * * and until his successor is elected and qualified."

This section is in conflict with section 2397, but in harmony with the constitution, and would, it being a subsequent act, operate to repeal the consistent provisions of section 2397.

It is elementary that upon the expiration of an officer's term,

unless he is authorized by law to hold over, his rights, duties and authority as a public officer cease instantan.

Mechem on Public Officers, section 396.

It is therefore my opinion that the salary of the newly elected justice should date from the filing of his oath of office.

Very truly yours,

F. L. GILBERT,
Attorney General.

Constitutional Law—Public Indebtedness—The borrowing of money by the state secured by land held as state forest reserve and not to be repaid by public tax does not violate sec. 6 of art. 8 of the state constitution.

HON. E. M. GRIFFITH,
State Forester.

August 6, 1908.

DEAR SIR:—Your letter of the 29th ult. has had my careful consideration. You state that, in order to properly protect the head waters of the important rivers of this state and thus conserve and improve the many valuable water powers, it will be necessary for the state to control within forest reserves about three million acres of land. You say that, if the state cannot purchase these lands within a reasonable time, they will probably be sold to speculators, who will strip off the remaining young timber and that the state will be put to no end of trouble and expense in acquiring them at a later time. You state that the following plan for the purchase of these lands has been suggested, viz.: To ask the legislature to pass a bill permitting the state board of forestry to borrow money on the 300,000 acres of land now owned by the state and included within the forest reserve, by issuing certificates of indebtedness or in some similar way, the land only to be given as collateral, the certificates to be for twenty years and to bear a low rate of interest; that the legislature also be asked to pass a law permitting the state to collect a reasonable toll, or tax, from the users of all water powers benefitted by the forest reserves, such tax to be applied first of all in paying the interest and principal upon the certificates of indebtedness. You say that the state would receive a considerable revenue from the sale of watered timber and the leasing of camp and cottage sites, which could be applied

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in paying off the principal or in the purchase of more land; that if such certificates can legally be issued you can obtain thereby a loan of at least two million dollars, which would enable you to buy some very important holdings and that in turn you could issue certificates on the lands so purchased.

You have asked for my opinion as to the legality of such plan.

Section 6 of article VIII of the constitution of Wisconsin is in part as follows:

“For the purpose of defraying extraordinary expenditures the state may contract public debts (but such debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and a vote of a majority of all the members elected to each house, to be taken by yeas and nays, shall be necessary for the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal within five years from the passage of such law, and shall specially appropriate the proceeds of such tax to the payment of such principal and interest.”

In the year 1851 the legislature of this state passed an act authorizing the issuing of scrip, or certificates of indebtedness, in aid of the Fox and Wisconsin river improvement. These certificates were secured in part by lands which had been granted to the state of Wisconsin by the United States for the furtherance of the improvement of these rivers. Our supreme court (Justice Hubbell dissenting), held, in the case of *State v. Farwell*, Governor, III Pinney, 393, that these certificates of indebtedness constituted no debt which the people of Wisconsin were bound to pay and were not therefore a public debt such as contemplated in the section of the constitution just quoted. The court held that such scrip or certificates of indebtedness, which were to be paid by the sale of these lands and by revenues derived because of the improvement of these rivers, were legal and valid. This case has never been reversed by our Supreme Court and therefore stands as the law of the state.

I am therefore of the opinion that the plan suggested by you, of issuing certificates based upon the land held by the state as

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forest reserves and not constituting a liability upon the property of the people of the state, would not violate this section of our constitution and would be legal. I will, however, call your attention to section 10, article VIII, of our state constitution, which provides that:

“The state shall never contract any debt or works of internal improvement, or be a party in carrying on such work.”

That part of the plan that would permit the State to levy tolls or taxes on the users of the improved water powers might perhaps be interpreted as making The State a party in carrying on internal improvements. The holding by The State of forest reserves and park lands for the usual purposes has not been interpreted as being an internal improvement. I am inclined to think that some plan similar to that suggested by you might legally be executed.

Yours very truly,

F. L. GILBERT,
Attorney General.

Constitutional Law—Constitutional Amendments—Should be published with election notice.

MR. A. T. TORGE,
Assistant Secretary of State,
Madison, Wis.

Aug. 20, 1908.

DEAR SIR:—In your communication of the 19th inst., you asked me whether or not constitutional amendments should be included in the publication provided for in sec. 21 or whether it should be included in the publication of notice of nomination provided for in secs. 36 and 58. You say that the department of state has issued instructions to county clerks to publish constitutional amendments with the notice of election as authorized by sec. 21. Sec. 20 provides that the secretary of state, between the 1st day of August and the 1st day of September in each year in which a general election is held, shall publish a notice of election in a newspaper printed at the seat of government once in each week from the date of such notice until the election to which it refers. The section closes with this direction:

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“The secretary of state 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, and in case of a senator, the number of his district, and also any constitutional amendment or other question to be submitted to the electors of the state for a popular vote.”

Sec. 58 W. S. contains this direction to the secretary of state:

“Whenever a proposed constitutional amendment or other question is to be submitted to the electors of the state for a popular vote, the secretary of state, unless otherwise directed by the law providing for such submission, shall, not less than fifteen days before the election at which such question is to be submitted, certify the same to each county clerk and such clerk shall include the same in the publication provided for in sec. 36.”

Sec. 36 provides for the publication of the names of candidates nominated for office. Here are two provisions of law which apparently conflict, one provides for the publication of the constitutional amendment with the notice of election and the other provides for its publication with the names of nominees.

Sec. 20 above quoted was amended by the legislature of 1907 by adding at the end of the section these words, “and also any constitutional amendment or other question to be submitted to the electors of the state for popular vote.”

Therefore, this later enactment will prevail over sec. 58 insofar as they conflict.

You have called my attention to the case of Endian Improvement Co. v. Evening Telegram Company, 104 Wis. 432. This decision is an interpretation of the law as it was before being amended by the last legislature. The court held here that the law did not permit the publication of constitutional amendments with the election notice but that such amendments should be published with the list of candidates for the information of voters. I think the decision would not cover the interpretation of the law as it now stands. Sec. 21 W. S. provides that:

“The county clerk shall thereupon forthwith cause a notice containing so much of the notice so received by him as re-

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lates to the question of officers to be voted for in his county, together with the statement of the several county officers to be elected by a vote of his county to be published in not less than two or more than four newspapers, etc.,”

Constitutional amendments are questions to be voted for in every county. They are therefore a part of the notice received from the secretary of state which relates to the county and should therefore be published by the county clerk with the election notice.

You state in your letter that the department of state issued instructions to county clerks to publish constitutional amendments with the notice under sec. 21. I am of the opinion that such instructions comply with the law and that constitutional amendments should be so published.

Yours very truly,

F. L. GILBERT,
Attorney General.

Constitutional Law—Indebtedness—A debt which the law provides shall be paid by the state comes under the constitutional limitations.

HON. H. P. BIRD,

March 27th, 1909.

Chairman, Committee on Forestry,
State Senate.

DEAR SIR:—I have carefully examined Bill No. 502 S., which you submitted to me with a request for my official opinion as to its constitutionality.

The bill authorizes the State Board of Forestry, for the purpose of securing money with which to purchase forest reserve lands, to negotiate loans not to exceed one million dollars and to issue certificates of indebtedness of various denominations in payment of such loans. It provides that the issue of such certificates shall *ipso facto* constitute a first mortgage on all the state forest reserve lands and on all the land acquired by authority of the act in favor of the holders of the certificates. The bill levies an annual tax of one mill for each dollar of

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assessed valuation of the taxable property of the state, with which to pay the principal and interest of such certificates as they become due.

On August 6th, 1908, I gave to State Forester Griffith an opinion relating to a plan somewhat similar to the one proposed in this bill. At that time it was stated to me that the forest reserve lands were to be so managed as to furnish an income and that the certificates of indebtedness and interest thereon were to be wholly paid from such income.

Basing my opinion largely upon the case of *State v. Farwell*, 3d Pinney 393, I then held that, as no burden was to be placed upon the taxpayers of the state, the issue of such certificates of indebtedness to an amount exceeding the constitutional limit of indebtedness would be valid. The plan proposed in this bill is essentially different. It authorizes the Forestry Commission to buy land, to issue certificates of indebtedness and to mortgage the newly acquired land, together with land now owned by the state, to secure the debt. The act levies an annual tax upon all the property of the state to pay the principal and interest as they become due.

Section 6 of article VIII of the constitution of Wisconsin is in part as follows:

“For the purpose of defraying extraordinary expenditures the state may contract public debts, but such debts shall never in the aggregate exceed one hundred thousand dollars.”

The question under consideration is this: Would such certificates of indebtedness constitute a debt against the state of Wisconsin? I am unable to see how the pledging of the forest reserve lands for the payment of the certificates makes the obligation any less a debt. The only guaranty usually given for the payment of the debt of a sovereign government is a statutory tax levied upon the property of the commonwealth made for that purpose. The proposed plan would seem to create a debt and to provide for an unusual guaranty of payment. An individual or business corporation might buy property, give a mortgage for its entire purchase price and provide that there should be no judgment for deficiency. Such a transaction

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might, perhaps, be said to create no debts against the individual or corporation, although there are many court decisions holding otherwise. However, the makers of the constitution could have had no such transactions as this in mind, for a commonwealth must provide its own methods for enforcing its own promises to pay. No obligation of the state may be enforced except as the law-making power provides the machinery for enforcement. The framers of the constitution, in fixing a limitation for the indebtedness of the state, could have had in mind no definition of the word "debt" different from the usually accepted one, viz., money or thing of value which one is bound to pay. The words "debt" and "indebtedness" as used in the constitution are to be deemed as employed by the framers of that instrument in the generally accepted sense of those words.

Springfield v. Edwards, 84 Ill. 626.

Law v. People, 87 Ill. 385,

Chicago v. Galpin, 183 Ill. 399.

"Where one party occupies the position of creditor and another of debtor there is in the common understanding a debt. The state is not liable to be sued by its citizens upon any of the obligations, but no one would think of saying that the state is not indebted when it has issued bonds or certificates of indebtedness and when there is a legal, moral or equitable obligation to pay. The provision for a mortgage implies a debt, since a mortgage cannot exist without a debt. The mortgage is a mere incident to a debt or obligation secured by it and which is an essential element to a mortgage * * *. What is said relative to mortgaging property owned by the city or pledging its existing income is not intended to apply to a mortgage purely in the nature of a purchase-money mortgage payable wholly out of the income of property purchased or by resort to such property. This is not the case where there is no obligation of the city except the performance of a duty in the creation and management of a fund and when the water works, upon paying for themselves, will become the property of the city. * * * It does not make any differ-

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ence that the certificates are payable out of a special fund if the city is the owner of that fund. All of its obligations are payable out of some particular fund.”

City of Joliet v. Alexander, 19 Ill, 457.

In the case of City of Ottumwa v. Water Supply Co., 119 Fed. Rep. 315, the facts were that the city of Ottumwa, which was at the time indebted in an amount beyond the constitutional limit, passed an ordinance authorizing the issuance of nearly \$400,000 in negotiable bonds, to be sold by the city and the proceeds used in the construction of a water works plant, to be owned by the city and such action was subsequently approved by a vote of the electors. The bonds were to be payable at stated times, to bear interest payable semi-annually, and were to be secured by a mortgage on the water plant. The ordinance also levied a sinking fund tax of two mills for the current year and every year thereafter until the cost of the plant should be fully paid, and pledged the proceeds of such tax to the payment of the principal and interest of the bonds. It further provided that there should be levied every year after the construction of the water works a water tax of five mills or so much thereof as might be necessary, together with the net proceeds of the water rents to pay the cost of maintenance, etc, and to pay any of the purchase price or cost of constructing said works or bond or mortgage issued thereon, which could not be paid from the proceeds of the two-mill tax provided for in the act. Any surplus arising from such water tax or water rentals was pledged to the payment of the bonds and it was provided that no part of the same, principal or interest, should be paid out of any fund levied or tax other than those so provided. The court held that “such bonds would create an indebtedness of the city within the meaning of the constitutional provision and that the city was without power to issue the same—that the plain purpose of such provision was to restrict the power of the legislature to authorize and of municipalities to create, obligations in any manner or for any purpose in excess of the limit imposed, which must be paid by taxation, and that it could not be evaded by the pre-

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vious levy of a continuing tax and by providing that the obligation should be paid only from its proceeds, even if such limitation was absolute, as was not the case with the bond in question, under which the holders would have the additional right to compel the levy of the water tax to the full limit from year to year for their benefit if necessary to meet maturing payments so long as any of the bonds were unpaid.”

The supreme court of Iowa, in *Swanson v. City of Ottumwa*, 91 N. W. 1048, somewhat modified the above decision, and there are several late decisions of other states holding that, where a plant such as a water works system is purchased by a municipality and operated for the public, a mortgage being given on the plant for the purchase price, the fact that a small tax for the maintenance of the plant is imposed upon the people of the city does not make the debt secured by such mortgage a debt against the city.

The case of *Lobdell v. City of Chicago*, 227 Ill. 218, is an interpretation of the famous Mueller law, under which the municipalization of the street railways of Chicago was attempted. It was proposed that the city of Chicago purchase the property of the street railway companies and issue certificates of indebtedness, secured solely by a pledge, or mortgage, of the railway property. It was specifically provided in the Mueller law that no portion of the principal or interest of the certificates should be paid by any general tax against the property of the citizens of the city. The court held that the right to use the streets for transportation purposes was property and that, as this right might be foreclosed upon failure to meet payments due upon the certificates, the certificates became a debt against the city and, as the debt limit had already been reached, they were illegal and void.

The senate bill under discussion authorizes the purchase of land. The title to this land is to be in the State of Wisconsin. The State Treasurer is authorized to issue certificates of indebtedness and to sell such certificates to obtain money with which to pay for this land.

Without a statute providing for a tax levy with which to pay these certificates, no purchasers could be found for them.

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There is an indebtedness. Whose indebtedness is it? In order to hold that it is not a debt against the State, we must hold that there is no obligation on the part of the State to pay it. If those certificates create no obligation upon the State, then, how can the tax levy of one mill for each dollar of assessed valuation of the taxable property in the state for the payment of these certificates be sustained?

The courts have construed the constitution as giving the legislature the broadest powers to appropriate public money, but they have never gone so far as to support an absolute gift of the people's money, except in the event of public disaster. If these certificates do not evidence a debt against the State, then the bill proposes that someone's else debt be paid out of the state treasury. The arguments that would support the first provision of the bill would defeat the second, and vice versa. The certificates themselves would declare that the State of Wisconsin was indebted to the holders thereof in the amounts stated. I am of the opinion that the purchase of the land and the issue of the certificates of indebtedness would constitute a debt against the State and that, as the amount proposed exceeds the constitutional limitation, the act would be in violation of the constitution and void.

The question suggests itself as to whether or not the purchase and grouping of lands for the forest reserve is not an internal improvement and therefore a violation of section 10 of article VIII of the constitution, which provides that the State shall never contract any debt for works of internal improvement or be a party in carrying on such works.

I believe that the majority of the decisions are to the effect that public parks and forest reserves are not internal improvements such as our constitution and the constitutions of many other states prohibit the commonwealth from undertaking. I am of the opinion that the provisions of the bill do not violate this section of the constitution.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Constitutional Law —Pure food bills—546 A, 529 A and 747 A construed.

If discriminations in classification are unjust and unreasonable, statute is thereby rendered unconstitutional.

MR. J. Q. EMERY,

April 12, 1909.

Dairy and Food Commissioner.

Madison, Wis.

DEAR SIR:—I am in receipt of your communication of the 8th inst. wherein you say in part:

“I request your official opinion on the following: If an amendment were added to * * * (bill 546 A) providing that the provision of the act relating to benzoic acids or benzoates should not apply to one, two, or three foods such as pickles, catsups or apple cider, for instance, would the law as thus amended be constitutional?”

In reply I will say that unless there are reasonable grounds for such discrimination the amendment referred to would render the law unconstitutional in my judgment, as it would create an unjust and unreasonable classification. As to whether or not the facts and circumstances would justify such a discrimination you are better able to judge than I.

You further say:

“I also call your attention to bill 529 A, introduced by Mr. Kull, in connection with bill 747 A, introduced by Mr. Reynolds and the amendments to the latter bill offered by the committee on dairy and food. On pages 10 and 11 of the former bill, preserve, jam and jelly as well as glucose preserve, glucose jam and glucose jelly, are defined in all cases as being prepared from ‘clean, sound and properly matured and prepared fresh fruit.’”

“I request your official opinion on the following: If bill 529 A became a law would preserve made from two or more fruits be lawfully salable in this state under the provisions of 529 A and what portion of 747 A relating to the sale of mixtures and compounds (lines 61 to 67 inclusive?)”

In answer thereto I will say that in my opinion, if bill 529 A were to become a law, preserve made from two or more fruits

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would be lawfully salable in this state under the provisions of bill 747 A (lines 61 to 67), were it also to become a law, under the provision that:

“Any article of food which is not adulterated under the provisions of the fourth, fifth, sixth, and seventh specification of this section, and which does not contain any filler, or ingredient which debases without adding food value, shall not be deemed adulterated in the case of mixtures or compounds sold under their own distinctive name, if the name be so labeled, branded, or tagged as to show the true character and composition thereof.”

I see nothing in the standard prescribed for preserve to prohibit the use of more than one variety of fruit in its preparation provided it be “clean, sound, and properly prepared,” and provided further, that the added fruit meet the standard prescribed by bill 747A and be labeled, branded, or tagged in accordance with the provisions thereof.

Yours very truly,

F. L. GILBERT,
Attorney General.

Constitutional Law—Board of Health—Bill 554A, held unconstitutional as delegating legislative power to the board of health.

April 15, 1909.

HON. J. O. DAVIDSON,
Governor of the State of Wisconsin.
Capitol.

DEAR SIR:—I am in receipt of your communication of the 13th inst. wherein you request my opinion as to the constitutionality of Bill 554A to amend Section 1412a of the statutes, and in reply submit the following:

The act provides that:

“Whenever any physician practicing in this state shall know or have good reason to believe that any person whom he treats or visits is sick with a dangerous, contagious, or infectious disease as determined by the state board of health

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in its rules and regulations, he shall, immediately after obtaining such knowledge or forming such belief, give notice thereof in writing, stating the name, sex, age and place of residence of person whose sickness is reported, the nature of the disease and such additional facts as said board may prescribe, to the board of health of the town, city, or village in which such sick person shall then be, * * * ” and prescribes a penalty for each day of failure to comply therewith.

In my opinion the phrase “as determined by the state board of health and its rules and regulations,” brings the act clearly within the case of *State ex rel. Adams v. Budge*, 95 Wis. 390, and renders it unconstitutional. The phrase quoted vests the board with the power to determine what are “*dangerous, contagious or infectious*” diseases for the purpose of requiring the report provided for to be made. To illustrate: Should the board by its rules and regulations classify any particular ailment to be a “*dangerous, contagious, or infectious*” disease it would thereby declare what the law shall be in respect to physicians coming within the terms of the act.

In my opinion, it is for the legislature, or possibly in some instances, in the absence of legislative determination, for the courts to decide what diseases are “*dangerous, contagious, or infectious*.”

Yours very truly,

F. L. GILBERT,
Attorney General.

Constitutional Law—Under amendment to sec. 1, art. X of Const. it is competent for legislature to prescribe the manner in which county superintendents of schools shall be elected.

May 5th, 1909.

HON. S. F. WEHRWEIN,
Chairman of Committee of Education.

DEAR SIR:—This department is in receipt of your communication of the 3d inst., wherein you request an opinion as to the va-

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lidity of Bill 558 A., if enacted into law, on account of section 702-8 thereof, which provides:

“At the meeting to be held on the first Tuesday in May, 1911, and bienally thereafter, the county board of education shall elect a county superintendent of schools or county superintendents in case the county contains two superintendent districts, * *”

In reply to your request I respectfully submit the following:

The objections that might otherwise have been successfully urged against the foregoing feature of the bill, which are fully covered in the case of *State ex rel. Williams v. Samuelson*, 131 Wis. 499, have been removed by the amendment to section 1 of article X of the constitution, adopted in 1902, which provides in part:

“The term of office, time and manner of electing or appointing all other officers of supervision of public instruction shall be fixed by law.”

See Wis. stats. Supp. 3 S. & S., p. 10.

Under this amendment it is, in my judgment, competent for the legislature to prescribe the manner in which county superintendents of schools shall be elected.

Very truly yours,

Deputy Attorney General.

Constitutional Law—Committees—Expense—A law providing that a committee of the legislature visit the state institutions and that their actual expenses be paid out of the state funds would be constitutional.

May 12, 1909.

HON. M. J. TAPPINS,

Secretary State Board of Control.

DEAR SIR:—Yours of April 29th was duly received. You state that the members of the State Board of Control have come to the conclusion that it would be wise to have a law enacted authorizing the Committee on Charitable, Reformatory and Penal Institutions and the Committee on Claims to visit and inspect

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the state charitable, reformatory and penal institutions during the session of the legislature, so that those committees would have a better knowledge as to the conditions that exist and might make such recommendations to the legislature as they deem advisable. You inquire whether a law making it the duty of such committees to visit the said institutions and providing that their expenses be paid out of the state treasury would be constitutional.

Section 21 of article IV of the constitution of Wisconsin provides:

“Each member of the legislature shall receive for his services for and during a 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 fixes the compensation that a member of the legislature of this state is entitled to and prohibits the legislature from appropriating any money that will directly or indirectly increase the compensation of such member. The last sentence provides that in stationery, newspapers, postage or other perquisites, except the salary and mileage, shall be received from the State by any member for his services or in any other manner as such member.

The question arises, Would the term “or other perquisites,” as they occur in said sentence, be broad enough to prohibit the legislature from reimbursing a member for his actual expenses in acting on a committee whose duty it is to visit state institutions.

A perquisite, according to Webster, is an incidental gain in an office or employment beyond ordinary salary or wages for services rendered.

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If the proposed law should provide that the members of the committees are to receive only their actual expenses, this certainly could not be considered as a perquisite under said definition. It would not be a gain or increase in compensation to a member of the legislature for his services. In the case of *State ex rel. Rosenheim v. Frear*, 119 N. W. Rep., advance sheet, p 896, recently brought in our Supreme Court for the purpose of preventing payment of expenses out of the state treasury, incurred by the investigating committee of the present legislature, the court on page 895 said:

“The legislature has very broad discretionary powers to investigate any subject respecting which it may desire information in aid of the proper discharge of its function to make or unmake written laws, or perform any other act delegated to it by a fundamental law, state or national, and to proceed, with that end in view, by a duly authorized committee of one or both branches of the legislature and to incur reasonably necessary expenses, payable out of the public funds.”

The necessary expenses of a committee which the legislature is authorized to appropriate out of the public funds would certainly include the traveling expenses of the members of the committee. In 1895 the legislature appropriated money to reimburse the members of the committee that attended a convention in another state for their actual expenses; (See chapter 232, laws of 1895) and in 1897 the members of the committee of apportionment were also reimbursed. (See chapter 292, laws of 1897.) Members of the joint committee of the legislature appointed in 1905 to investigate life insurance corporations were reimbursed for their traveling expenses while acting upon such committee. (See joint resolution No. 1 of the special session of the legislature of 1905.)

The legislature thus gave a practical construction to the above quoted provision of the constitution. This will have great weight with the courts. (See *City of Fairbanks v. Andrew Meisner*, 20 Minn, 396; *Sutherland Statutory Construction*, vol. 2, paragraph 472, and cases cited; *Scanlon v. Childs*, 33 Wis. 663.)

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I am therefore of the opinion that such a law would be constitutional.

Very respectfully yours,

Attorney General.

Constitutional Law—Power of Legislature—Submerged Lands of Lake Michigan—Held, that the legislature has power to grant to the city of Milwaukee certain submerged lands adjacent to the shore of Lake Michigan for public purposes.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
Building.

June 10, 1909.

DEAR SIR:—This department is in receipt of your communication of the 10th inst., requesting an opinion upon the constitutionality of assembly bills 512-798 and 511.

In compliance with your request I respectfully submit the following:

By these bills the legislature grants to the city of Milwaukee certain submerged lands adjacent to the shore of Lake Michigan for public purposes, namely for park, boulevard, docks, wharves and railway terminals.

Similar legislation was passed by the legislatures of 1901 and 1903 but was vetoed by Governor La Follette upon the ground that: "The state holds title to these lands in trust for the general public for purposes of navigation and fishing. It has no other right or title to it."

The conclusion reached by Governor La Follette being that:

"It is wholly outside of the scope of legislative power to convert any portion of the land covered by navigable waters, wholly within the state or adjacent to its limits, into public parks or boulevards, or to authorize any such conversion."

I believe that Governor La Follette, in his veto message, took too restricted a view in reference to the scope of the power of the state in administering its trust over the lands in question, and am of the opinion that a more correct statement of the

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principle governing the matter is laid down by the United States supreme court in the case of Illinois Central Railway Company v. Illinois, 146 U. S. 387, wherein it was held, that the ownership of and dominion and sovereignty over lands covered by tide water or the Great Lakes within the limits of the several states belongs to the respective states within which they are found, with the consequent right to use or dispose of any portion thereof when that can be done without substantial impairment of the interest of the public in the waters, and subject always to the paramount right of congress to control their navigation so far as may be necessary. It was held in this case that a grant by the legislature of Illinois to the Illinois Central Railway Company of all the right and title of the state of Illinois in the submerged lands lying east of the tracks and break-water of the company for a distance of one mile was invalid, principally upon the ground that the state could not make so extensive a grant of its harbor frontage to one *private* corporation. The decision, however, recognizes the doctrine that such lands may be alienated by the state "When parcels can be disposed of without detriment to the public interest in the lands and waters remaining." p. 445.

The supreme court of Illinois has sustained a somewhat similar grant of lands adjoining Lincoln Park in Chicago. See *Cobb v. Comrs. of Lincoln Park*, 202 Ills. 427, 435; *People v. Kirk*, 162 Ills. 138. In the latter case it was held that the legislature has power to authorize the extension of a driveway over and upon lands under Lake Michigan so long as the same does not interfere with navigation, commerce or the right of fishery. See Biennial Report of Attorney General, 1906, p. 793.

The supreme court of this state uses the following language in reference to the state's title and trust over the submerged lands in the Great Lakes in the case of *McLennan v. Prentice*, 85 Wis. 444-445:

"The right which the state holds in these (submerged) lands is in the virtue of its sovereignty, and in trust for the public purpose of navigation and fishing. The state has no proprietary right in them, and cannot abdicate its

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trust in relation to them, and, *while it may make a grant of them for public purposes* it may not make an irrepealable one; and any attempted grant of the kind would be held, if not absolutely void on its face, as subject to revocation."

The situation presented in the case of *Rossmiller v. State*, 114 Wis. 169, relied upon by Governor La Follette to sustain his vote, is clearly distinguishable from the instant one. It was there decided that the state has no such proprietary interest in the ice formed on navigable waters as to authorize its sale to private parties to replenish the public treasury. Here the state by ceding the lands in question to a public corporation may be regarded as executing the trust imposed upon it as the lands involved are to be put in shape as to make them more useful to the public.

The grant is to a public corporation and for public purposes. It does not appear that the proposed uses to which the ceded lands are to be put will materially interfere with navigation, commerce or fishery, or that the interests of the state will be in any wise impaired. On the contrary, the proposed improvement would appear to be one for the interests of the public generally. In the absence of a showing that the proposed improvements will interfere with navigation, commerce or fishery I am of the opinion that the acts are within the power of the legislature to enact and if signed by you will be constitutional. It may be that they would be subject to repeal but that query is beside the question under consideration.

The very limited time afforded me for this opinion precludes a further discussion of the subject.

In addition to the foregoing see the following decisions:

Hoboken v. Railway Company, 104 U. S. 688,

Weber v. Commissioners, 18 Wallace 57,

Shivley v. Bowlby, 152 U. S. 9 ,

Barney v. Keekuk, 94 U. S. 324.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Constitutional Law.

Constitutional Law—Bill 58, S., construed special legislation—Delegation of judicial power—Laws void in part only—
 Policemen and firemen's pension bill held void in so far as it purports to amend charter of Milwaukee and in so far as it attempts to authorize chiefs of departments to permits for contempt, but valid as to remaining portions.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
 Building.

June 14, 1909.

DEAR SIR:—This department is in receipt of your communication of the 10th inst., requesting an opinion upon the constitutionality of Bill No. 58, S.

In compliance with your request I respectfully submit the following: Subd. 1 of the Bill reads,

“In all cities of the first class within this state having a board of police and fire commissioners, no member of the police force or fire department shall be discharged, suspended for a term exceeding thirty days, or reduced in rank by the chief of either of said departments, except for cause and after trial as herein provided.”

Subd. 2 provides that when complaint shall be made against any member of the force a trial shall be ordered by the chief of the department and requires notice to be served on both the member and the board and service of a copy of the charge upon the accused.

Subd. 3, affords the accused an opportunity to be heard and provides for the attendance of witnesses and public trial and requires all evidence to be taken by a stenographic reporter and closes with the provision that,

“The chief shall have the power and authority to administer oaths, to issue subpoenas for witnesses, and to punish any witness for contempt in the same manner provided by law in trials before justices of the peace.”

Subd. 4, reads,

“Any member of either of such departments of any such city, discharged from the services within a year next im-

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mediately preceding the publication of this act, may upon demand therefor have a trial in accordance with the provisions of this act, provided he demand such trial within thirty days from the date of the publication of this act; such demand to be served upon the chief of the department from which he was discharged. Upon service of such demand it shall be the duty of such chief to prepare, or cause to be prepared, charges against said member, setting forth the true reasons for such discharge, and such chief shall, within ten days after said demand is so served, serve a copy of said charges upon such discharged member in the manner hereinbefore provided, together with a notice of the time and place such trial shall be had, at least five days before the time fixed for such trial. The time of such trial shall be fixed at a date not exceeding thirty days from the date of the demand therefore."

Subd. 5, provides that,

"Upon the trial of any member of either of said departments any prior conviction for violation of rules by the said member may be offered in evidence."

Subd. 6, provides for the reporting of the discharge of any member of the board of police and fire commissioners and for the filing of the order of discharge, which shall contain the cause therefore, with the clerk of the county in which the city is located, and further provides that any chief who has heretofore discharged any member of his department within one year prior to the publication of the bill, in the event that a trial shall be had under the provisions of subd. 4, shall immediately upon the termination of the trial make an order affirming or reversing the order of discharge formerly made by him and file a copy thereof, if the discharge be affirmed, with the clerk of the circuit court of the county in which the city is located, which order shall contain the cause for discharge. Should the prior discharge be reversed such member shall be reinstated.

Subd. 7, affords a discharged member, within the provisions of the act, an opportunity of reviewing the order made by the

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chief by the institution of an action in the circuit court, and provides that,

“Such action shall be tried by the court without a jury and shall be tried upon the return made by said chief. In determining the question of fact presented, the court shall be limited in the review thereof to the question: ‘Under the evidence was the decision of the chief reasonable?’”

Subd. 9, provides that no costs shall be allowed to either party, and that if the decision of the chief be reversed, the complaining member shall forthwith be reinstated and entitled to pay. If the decision of the chief be sustained the order shall be final.

Subd. 10, reads,

“The provision of this act shall be amendatory to the charters of all cities of the first class, and any provision in any such charter in conflict with the provisions of this act is superseded, and the provisions of any act or law in force or effect, so far as the same conflicts with the provisions of this act, are hereby repealed.”

The questions which suggest themselves upon a study of the bill are: first, is it subject to the objection that it is, in part at least, special legislation amendatory of the charter of the city of Milwaukee; and, secondly, does it attempt to vest judicial power in chiefs of the fire and police departments of cities of the first class contrary to the provision of sec. 2 of Art. VII of the constitution?

Sec. 31 of Art. IV of the Constitution of this state was amended by the electors in 1892 so as to prohibit the enactment of any special or private laws “for incorporating any city, town or village, or to amend the charter thereof.” The act pertains to cities of the first class only.

In 1885, before the adoption of the constitutional inhibition above mentioned, the legislature by special act, chap. 378 Laws of 1885, created a fire and police commission for the city of Milwaukee and vested the power of discharge of policemen and firemen in the chief of said departments. Said law thereby became part of the city charter. It follows that the

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present act purports to retroactively amend said charter in that respect and open for review and reversal the past exercise of judgment and discretion expressly conferred upon the chiefs by sec. 9, chap. 378, Laws of 1885. This amendment cannot apply to any other city of the first class in the future.

Furthermore, Milwaukee is the only city of the first class in this state and it is impossible that there be another prior to the national census to be taken in the year 1910. See sec. 925—1 R. S.

Subd. 4, provides that members of the departments named who have been discharged within a year from its publication must, in order to be reinstated, demand a trial within thirty days after its publication. It is beyond controversy that this provision can apply only to Milwaukee even though there could be another city of the first class next year. It is based upon present, existing conditions and is not capable of including in its operation future cities of the first class.

Not only is Milwaukee the only city of the first class in the state but it is furthermore the only city of said class that now has or ever can have, at the time of the publication of the present act, should it now be approved and published, discharged firemen or policemen subject to reinstatement under its provisions and it is therefore beyond all controversy that said subd. 4, is intended for their particular benefit as fully and exclusively as though said men were specifically named.

The classification in said subd. 4, is clearly based on existing conditions only and is thus a private and not a general law.

“The classification (to be a general law) must not be based on existing conditions only. It must not be so constituted as to preclude addition to the numbers included within a class.”

Johnson v. City of Milwaukee, 88 Wis. 383.

“The class must not be constituted so as to preclude addition to the members included within it. 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. No other city can ever grow into its class for this

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purpose any more than if the act had provided in terms that it should apply only to Milwaukee.”

Boyd v. Milwaukee, 92 Wis. 456.

“By the provisions of the new section, the common council of any city of the first class is authorized, during the year 1897, to issue separate bonds, not exceeding \$120.00, for the purpose of erecting garbage reducing works, providing such issue shall be authorized by a vote of the majority of the members of the common council elect. That this act, when so amended, is special legislation amending the charter of the city of Milwaukee, and thus within the inhibition of subd. 9, sec. 31, art. IV, Const., is plain from a mere reading of the acts and reference to the principles laid down in Johnson v. Milwaukee, 88 Wis. 383, and Boyd vs. Milwaukee, 92 Wis. 456. Milwaukee is the only city to which the act can possibly apply. It is the only city of the first class, i. e. having a population of 130,000 and over. No other city can come into that class during the year 1897, or before the taking of the next census in 1900. (Laws of 1895, ch. 238) It could be no more certain that the act applied to Milwaukee alone if it had been so expressed in words.”

Burnham v. City of Milwaukee, 98 Wis. 135,

Approved in Bloomer v. Bloomer, 126 Wis. 297.

Subd. 4, of the present act is therefore, in my opinion, special legislation purporting to amend the charter of the city of Milwaukee and consequently in contravention of subd. 9, sec. 31, Art. IV of the Constitution.

Does the act attempt to vest judicial power in the chief of police and fire departments of the city of Milwaukee?

Subd. 3, of the act, as we have already seen, provides that,

“The chief shall have the power and authority to administer oaths, to issue subpoenas for witnesses, and to punish any witnesses for contempt in the same manner provided by law in trial before justices of the peace.”

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Are these powers "judicial powers?"

The following quotation from the case of *People v. Jerome*, 73 N. Y. Supp., p. 308, citing *People v. Board of Police Commissioners*, 135 N. Y. 43, reviewing the action of the police board on the trial of a delinquent policeman, answers the question conclusively in the affirmative.

"The relator was not subject to removal except for some legal cause, to be ascertained and adjudged as matter of fact. * * * This contemplates a judicial investigation. * * * The proceeding was judicial in character.' That such acts of a police commissioner or his deputy are judicial is recognized in the countless certiorari proceedings which have been brought from time to time to review the determination of police officials in passing upon such charges? If the acts were not judicial, the writs could not be invoked, since the rule is well established that the writ of certiorari will not lie except to review the judicial action of inferior courts or of public officers or bodies exercising judicial functions. *People v. Nichols*, 79 N. Y. 589; *People v. Board of Supr's of Queens Co.*, 153 N. Y. 374; 47 N. E. 790; *People v. Walter*, 68 N. Y. 409. Such a writ will never issue to review a ministerial act. Indeed, notwithstanding the insistence of respondent's counsel to the contrary, the verified complaint of the accused policeman before the magistrate distinctly affirmed the judicial character of the relator's acts. Under the statutes the commissioner or his deputy, while conducting trials of members of the police force, possesses many of the powers of a court of record. Authority is conferred to punish for contempt committed in his presence, to enforce obedience to a subpoena, to administer oaths, and to hear, try and determine all charges brought against delinquent members of the force. It must be quite clear, therefore, that at the time of the commission of the acts complained of the relator was discharging a judicial function, and is entitled to the benefit of the judicial exemption."

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Sec. 2 of Art. VII of the Constitution of this state provides that:

“The judicial power of this state, both as to matters of law and equity, shall be vested in a supreme court, circuit courts, courts of 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.”

The supreme court of this state at an early day held that,

“The judicial power of this state is vested by the Constitution in certain courts therein mentioned, and it is not competent for the legislature to vest such power in any other persons or officers than such as the Constitution prescribed.”

Atty. Gen. v. McDonald, 3 Wis. 703.

Even such highly important and quasi-judicial bodies as the Railroad Commission and the Tax Commission must by express laws, with such great care were they created, go into circuit court to punish a recalcitrant witness for contempt.

Subd. 3 of the act is therefore, in my opinion, subject to the objection that it attempts to vest judicial power in the chiefs of police and fire departments of cities of the first class.

The bill, if signed, would therefore, in my opinion, be void in respect to its purported application to members discharged prior to its taking effect and also as to the power attempted to be conferred upon the chief to punish for contempt.

Does it necessarily follow that the law would be void in total?

It is a well recognized rule of statutory construction, that parts only of a statute may be unconstitutional and that other parts, which are not in conflict with the constitution, may be executed independently of the void parts and held valid.

See Am. & Eng. Enc. of Law, Vol. 26, p. 570, and cases cited, including many from Wisconsin.

Judge Cooley in his work on Constitutional Limitations states the rule in the following language:

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“A statute may contain some such (void) provisions, and yet the same act, having received the sanction of all branches of the legislature, and being in the form of law, may contain other useful and salutary provisions, not obnoxious to any just constitutional exception. It would be inconsistent with all just principles of constitutional law to adjudge these enactments void because they are included in the same act, but not connected with or dependent on others which are unconstitutional.”

5th ed. 211.

It is only where the void parts of a statute were evidently designed as compensation for or inducement to the valid portions thereof so that the whole taken together warrants the belief that the legislature would not have passed the valid portions alone, that the statute as a whole must fall.

State ex rel. Walsh v. Dousman, 28 Wis. 541.

See also in this connection, *Gittenhous v. Johnson*, 92 Wis. 588, where portions of the fish law are found to be unconstitutional. The law was, however, sustained in respect to its valid portions; and *Phipps v. Railway Company*, 133 Wis. 153, where a portion of sec. 4086 of the statutes, providing for the examination of adverse parties before trial, was found unconstitutional. The law nevertheless is valid as to the remaining portions. See also *Bonnett v. Vallier, et al.* 116 N. W. 225.

As illustrative of this principle Judge Cooley gives the following pertinent examples:

“A general law for the punishment of offences which should endeavor to reach, by its retroactive operation, acts before committed, as well as prescribe a rule of conduct for the citizens in the future, would be void so far as it was retroactive; but such invalidity would not affect the operation of the law in regard to the cases which were within the legislative control.”

Supra, 215.

The compensation for the bill, as that term is used in this connection, or the inducement to its passage, can hardly be said

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to have been the relief attempted to be given by it to previously discharged members of the force, and the power sought to be vested in the chiefs to punish for contempt, but rather the relief to be hereafter afforded to members that may be unjustly discharged or suspended. The bill was evidently designed and intended to operate as a check to prevent the discharge of suspension of members without reasonable cause therefor. It cannot be presumed that the legislature would not have passed the bill but for the provisions found obnoxious to the Constitution. In other words, the objectionable features of the bill cannot be said to be the compensation or inducements for the valid portions.

It is a well recognized rule that if when the unconstitutional portions of a statute are stricken out, that which remains is complete in itself and capable of being executed in accordance with the apparent legislative intent, the statute must be sustained. Am. & Eng. Enc. of Law, Vol. 26, p. 570 and cases cited in notes.

The valid portions of the bill under consideration may be read consecutively and appear to constitute a complete enactment in and of themselves.

I am therefore of the opinion that if this bill were to be signed and brought before the courts it would be sustained except as to the obnoxious features thereof hereinbefore indicated, and that after eliminating those features the courts would pronounce the remaining portions of the act capable of execution in accordance with the apparent legislative intent.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Constitutional Law—Condemnations and destruction of dilapidated tenements, etc.—Bill No. 683 discussed and held constitutional.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
Building.

June 16, 1909.

DEAR SIR:—I am in receipt of yours of the 14th inst., calling my attention to Bill No. 683 and particularly to section 1636–154 thereof, and in which you ask my opinion as to the constitutionality of said bill.

This bill is one relating to the improvement of sanitation in tenement houses, etc., in cities.

The section to which you particularly call my attention relates to the condemnation and destruction of tenements, lodging and boarding houses which have “become dilapidated, decayed, impaired by age, fire, or the elements or dangerous from any cause, or has become infected with disease, or has become liable to produce disease by reason of the accumulation of filth or other unsanitary conditions and is on account thereof dangerous to life or limb or prejudicial to the public health.”

Such a building is declared to be a nuisance. The said section provides for the inspection of such buildings by the officers charged with the enforcement of the act and it is provided that if such inspecting officer finds that the building has become a nuisance, notice shall be served upon the owner, occupant or agent thereof to abate the same within the time specified in said notice. It is also provided that such notice shall state the character of such nuisance and the determination of such officer. The act further provides that if the owner, occupant or agent shall fail, neglect or refuse to comply with such notice within the time provided thereby and the nuisance shall continue unabated, the said officer shall cause such nuisance to be abated. The act further provides that if it shall be necessary to tear down or destroy any such building or part thereof in order to abate such nuisance that such officer shall, before doing so, apply to the circuit court in the county in which such city is situated for an order declaring that such building or part thereof con-

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stitutes a nuisance and that the destruction thereof is necessary to abate the same that upon the filing of said application such board shall forthwith issue or cause to be served upon such owner, occupant, or agent and upon any other person known to be interested "in the matter" an order that they or any of them show cause to the court at the time and place therein fixed, why such building or part thereof should not be declared and adjudged a nuisance, and its destruction necessary to abate the same. That at the time so fixed the court shall hear the proofs of the parties interested and may examine such building and shall determine whether such building constitutes such a nuisance and whether the destruction thereof is necessary in order to abate the same. If the court shall determine that such nuisance exists but that it may be abated otherwise than by the destruction of the building or part thereof he shall so order and adjudge and may make such other order or judgement as shall be just and equitable. If such building is so determined to be a nuisance and the owner, occupant or agent or other person interested shall fail or refuse to abate the same forthwith or comply with such order of the court such officer shall cause such building or part thereof to be destroyed. The said section further provides that the actual, necessary expenses of abating such nuisance shall be paid by the proper officers of the city in which said building is situate out of the treasury thereof, but the owner or owners of the lot or parcel of land upon which said building or part thereof is situate shall be indebted to said city in the amount of such expenses and said city shall have a lien upon said land or said lot or parcel of land therefor and the amount thereof shall be assessed thereupon by the proper officers and collected in the same manner provided for the assessment and collection of other assessments and taxes thereon.

Consideration of the constitutionality of said section of said bill brings several questions to my attention.

1. Can any object or condition be determined to be a nuisance by a *court* or is it a question for the *jury*?

I am inclined to the view that this may be done by a court. *Waupun v. Moore*, 34 Wis. 450. In that case the court says,

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“The jurisdiction of courts, in proper cases, to restrain the erection or maintenance of nuisances, public or private, is undoubted.”

It appears to me that authority to restrain the erection or maintenance of nuisances carries with it the power to determine what constitutes a nuisance and I think for that reason that this question must be answered in the affirmative.

2. The next question that occurs is whether the provisions for an application to the court for an order declaring and adjudging such a building a nuisance is sufficient. In regard to this I will say that the proceeding provided for is not as elaborate and formal as ordinarily is required in action for such a purpose, yet what is provided appears to contemplate a judgment by the court and although not so directed it is evident that an action would be required when such summary proceeding is undertaken. This part of the act may be in part defective as to the proceedings which should be taken to declare a building a nuisance but if an action were begun for that purpose, under general provisions of law, I do not think the defect would be so material as to render the act unconstitutional.

3. The next question that suggests itself is whether or not sufficient notice is given the owner to create a debt against him or a lien upon his property. That the owner of the property should at some time in the proceeding have notice of the steps taken to create against him or his property a tax or lien of elementary, but this act in the first instance provides that notice shall be served upon the owner, occupant or agent that the property has become a nuisance and to abate the same within a certain time, then if he fails to act proceedings in court are authorized and notice of such proceedings served upon him, and he is still given an opportunity to abate the nuisance after it has been declared such by the court. It appears to me that in these two manners he is served with sufficient notice that he is subjecting himself to a debt and his property to a lien without further notice. However, after this it is provided that the amount of the expenses of abating the nuisance should be assessed upon the owner's land in the same manner as provided for the assessment and collection of taxes and assessments.

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This affords him another opportunity to be heard when the assessment is made. It appears to me that the notices so required to be given are sufficient to charge him and his property with the expenses of abating the nuisance.

Chicago & N. W. Ry. Co. v. State, 128 Wis. 553-652-4.

The provisions of this act under consideration are very akin to proceedings authorized under the ordinance of various cities for the reconstruction of decayed and defective sidewalks. A notice is first required to be given the owner as to the condition of the sidewalk and that he is required to rebuild it but if that is not done the city proceeds to build it and assesses the expense thereof to his lands and I do not know of any case where assessments for such reconstruction have been held invalid.

This section and the whole bill perhaps does not contain a full directions for proceedings to abate the nuisance and assess against the premises the costs of so doing as might and ought to have been provided and yet I feel unable to say that the act is unconstitutional.

I find no other provisions of the act which appear to raise a constitutional question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Constitutional Law—Bill 267, S Construed—Retroactive Legislation—Public use or purpose—Law void in part only—Teachers' pension fund bill held void in respect to retroactive features and capable of being sustained as to remaining portions.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
Building.

June 17, 1909.

DEAR SIR:—This department is in receipt of your communication of the 14th inst., requesting an opinion upon the constitutionality of Bill 267, S, relating to a teacher's insurance and retirement fund.

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In compliance therewith I respectfully submit the following:

The limited time afforded me precludes an extended discussion of the important points involved.

The features of the bill which appear to be subject to attack upon constitutional grounds are: first, that the bill applies in part retroactively to teachers not engaged in teaching at the time it will take effect, should it become a law, but who were prior thereto so engaged; second, is the \$80,000 appropriated annually out of the general fund, for a public use or purpose, as the phrase is used in constitutional law?

These points will be discussed in the order stated.

The first point was decided by the New York courts adversely to the bill in passing upon a statute which contains provisions practically analogous to the retroactive features of the measure in question, under a constitutional inhibition like ours which provides,

“The legislature shall never grant any extra compensation to any public officer, agent, servant or contractor, after the service shall have been rendered or the contract entered into, etc.”

The conclusion of the New York courts is that the benefits sought to be conferred upon those who had been teachers prior to the time the law took effect, but were not engaged in teaching at said time, were in the nature of mere gratuities and, as such, additional compensation within the meaning of the constitutional provision.

The court says in the Matter of Mahon v. Board of Education, 68 Hun. (N. Y.) 157,

“As to those, however, who have passed out of the public service at a time when no such obligation had been assumed toward them, retroactive legislation of that character becomes obnoxious to the constitution. In such cases the annuity becomes a mere gratuity the giving of which is prohibited by sec. 10, Art. VIII of the constitution.”

Citing cases.

The reasoning and conclusion of the New York case is applicable to the instant situation and would, in my opinion, be

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adopted by the courts of this state in passing upon the retroactive features of the bill should they be called on to pass upon it. In other words the law would be held not to apply to all teachers who have passed out of the service at the time it goes into effect. See also *People, ex rel Waddy v. Partridge*, 172 N. Y. 305.

I believe, however, that this objectionable feature of the bill may be separated and eliminated by the courts without impairing the legislative intent, and that the remaining portions thereof constitute a complete enactment capable of execution according to the legislative intent, within the ruling of the authorities referred to in my opinion to you in reference to Bill No. 58 *S*, relating to the police and fire department of cities of the first class, and that the law would be capable of being sustained notwithstanding its retroactive aspect providing the appropriation is for a public use or purpose.

Is the appropriation for a public use or purpose, as those terms are used in a constitutional sense?

The principle is uniformly recognized that:

“The power to tax is subject to the limitation that a tax must be levied for a public purpose only, and an imposition in the form of a tax for purposes of private interest is void and unconstitutional. This limitation of the taxing power has been based on the ground that its public purpose is inherent in the very definition and nature of a tax, so that a law authorizing a tax for merely private purposes would be an act of spoliation under legislative form and not within the legitimate scope of legislative authority. For all taxation, whether local or general, is based upon the theory that it is in return for the benefit received by the person who pays the tax or by the property which is assessed.”

State, ex rel New Richmond v. Davidson, 114 Wis. 563.

Amer. & Eng. Enc. of Law, Vol. 27, p. 624.

It has accordingly been held that “merely incidental benefits to the public or to the state from the promotion of private enterprises do not render the purpose of a tax public.”

Supra 626.

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Within this principle it has been decided that appropriations for the following purposes are not valid exercises of the taxing power; for the fostering of private manufactures; for celebrations and entertainments; for the treatment of inebriates at county expense; for rebuilding a burnt district in a city; for paying the expenses of needy students while attending the university.

On the other hand appropriations have been sustained on the ground that the purposes were public in the following instances: For the aid of agricultural societies; for exhibits at fairs and expositions; for pensions and bounties to induce citizens to enlist as soldiers; for firemen's pensions; for public education and for teachers' pensions. *Supra* pp. 627-9.

See also in this connection Biennial Report and Opinions of the Attorney General 1908, pp. 745-919, wherein it is held that pensions for retired members of the Supreme Court and to Governor Taylor might be sustained on the ground of conspicuous public service rendered.

The objects and purposes of statutes similar to the bill in question are well stated by the Appellate Division of the Supreme Court of New York in the case of *Matter of Mahon v. Board of Education*, 68 Hun. 156, in the following language:

“Such statutes are designed to benefit the public service in two ways: First, by encouraging competent and faithful employes to remain in the service and refrain from embarking in other vocations; and, second, by retiring from the public service those who, by devoting their best energies for a long period of years to the performance of duties in a public office or employment have, by reason thereof or of advanced age, become incapacitated from performing the duties as well as they might be performed by others more youthful or in greater physical or mental vigor. Provision is thus made for the partial support of such teachers when their retirement without such provision was deemed inequitable, and but for such provision doubtless would not be enforced.”

It is there held that “This and other considerations will sustain such legislation from successful attack *where the legislature has limited the application of the law to those who*

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are in the public service or employ at the time of its enactment.”

This case was affirmed by the Supreme Court of New York in 171 N. Y. 263.

The Supreme Court of this state has, however, taken a far more conservative view than many of the courts of other states in respect to the power of the legislature in reference to what may be legitimate purposes of taxation, and the tendency appears to be to restrict rather than extend the doctrine laid down by some of the earlier cases. Time will not permit a review of the numerous cases in which the views of our court are expressed, among which are the following:

Brodhead, et al, v. Milwaukee, 19 Wis. 624-652, where the court said speaking through Dixon, C. J.,

“The object for which money is raised by taxation must be public and such as subserve the common interest and well-being of the community required to contribute. To justify the court in arresting the proceedings and declaring the tax void, the absence of all possible public interest in the purposes for which the funds are raised must be clear and palpable—so clear and palpable as to be perceptible by every mind at the first blush. In addition to these, I understand that it is not denied that claims founded in equity and justice in the largest sense of those terms, or in gratitude or charity, will support a tax. Such is the language of the authorities.”

See in this connection Curtis, Admr. v. Whipple, 24 Wis. 350; Whiting v. Ry. Co., 25 Wis. 167; State ex rel. McCurdy v. Tappins, 29 Wis. 664; Gill v. Roberts, 30 Wis. 178; Attorney General v. Eau Claire, 37 Wis. 436, where Chief Justice Ryan emphasizes the doctrine that:

“Taxation is the absolute conversion of private property to public use and its validity rests on the use. In legislative grants to municipal corporations, the public use must appear.
* * * The legislature can delegate the power to tax to municipal corporations for public purposes only; and the validity of the delegation rests on the public purpose. Were

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this otherwise, as was said at the bar, municipal taxation might well become municipal plunder.”

See also *Ellis v. Railway Co.*, 77 Wis. 114,

Wisconsin Keeley Institute v. Milwaukee County, 95 Wis. 153.

In the latter case chap. 203, Laws of 1893, providing that habitual drunkards who are “pecuniarily unable to procure and pay for treatment for such disease,” may by order of the county court, be sent for treatment to some institution in the state for the cure of such disease at the expense of the county in which they reside, was held unconstitutional.

It is there said by Cassoday, C. J.:

“It is inherent in the idea of taxation that it should be for the public good, and a law taxing one set of men for the benefit of another or in furtherance of an industrial enterprise in which they were engaged would be regarded as confiscation in all civilized countries. * * * schools, alms houses and hospitals occupy an intermediate position, and may be for public or private use according to circumstances.”

It is significant as relating to the application of this doctrine by our court that a statute similar to the one involved in the Keeley Institute case was sustained by the Supreme Court of Minnesota in the case of *Foreman v. Hennepin County*, 64 Minn. 371.

In the case of *Juneau County v. Wood County* the Supreme Court, speaking through Cassoday, C. J., in referring to the Keeley Institute case said:

“In the case last cited (Keeley Institute case) we are compelled to hold an act of the legislature unconstitutional which provides that habitual drunkards who are ‘unable to procure and pay for treatment for such disease’ might be treated for such disease at the expense of the county. That decision was based on the theory that such legislation was not a legitimate exercise of the police power of the state, but was an imposition of a tax upon the county, without its consent, for the benefit of private parties.”

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The court there cites as an additional authority Wisconsin Industrial School v. Clarke County, 103 Wis. 651-666, where it is said:

“It is sufficient to say in regard to this case (Keeley Institute case) that the decision was plainly to the effect that adult persons, merely because addicted to the use of intoxicants, are not a class of helpless persons entitled to public protection and maintenance, notwithstanding powers exist to restrain, and perhaps to reclaim them, for reasons of a public nature; hence, that a law imposing on the public the cost of reforming, by private agencies, such persons who are not paupers, but as indicated, merely suffering from those bad habits which adult persons are presumed to have power to guard against and are held responsible for failure to exercise it, is invalid. No public purpose, within any reasonable scope of the term, was discovered in the Keeley law. That was why it met the fate of legislation going beyond the boundaries of constitutional limitations.* * * If a county may be compelled to make such payment for treatment * * * then it logically follows that every county may be compelled to pay any private parties for treatment of any person having any disease, though not contagious or infectious, provided the victim has not the present means of making such payment for himself.”

In the case of state v. Whitcomb, 122 Wis. 110, the court says, in referring to the Keeley Institute case, p. 123:

“The principle that special provisions in aid of veteran soldiers can only be supported if they involve the element of pauperism has already been decided by this court.”

See also State, ex rel Garrett v. Froehlich, 118 Wis. 129.
State ex rel. New Richmond v. Davidson, 114 Wis. 503.

Notwithstanding the holdings of other courts it may be doubtful whether or not the purposes of the bill, laudable as they may be, would, in the judgment of our Supreme Court, justify the appropriation out of the general fund of the state, which is raised by taxation.

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The doubt raised in my mind as to the validity of the appropriation, from a reading of the Wisconsin cases, however, is not sufficient to justify me in over-ruling the judgment of both branches of the legislature. As stated by Chief Justice Dixon in *Brodhead v. Milwaukee*, 19 Wis. 624-652:

“To justify the court (and with still greater reason the Attorney General) in declaring * * *(a) tax void, the absence of all possible public interest in the purposes for which the funds are raised must be clear and palpable—so clear and palpable as to be perceptible by every mind at the first blush.”

The same doctrine is well settled by the U. S. Supreme Court in the *Legal Tender Cases*, 12 Wallace 531, in the following language:

“A decent respect for a co-ordinate branch of the government demands that the judiciary should presume, until the contrary is clearly shown, that there has been no transgression of power by congress—all the members of which act under the obligation of an oath of fidelity to the Constitution. Such has always been the rule. In *Commonwealth v. Smith*, the language of the Court was, “It must be remembered that, for weighty reasons, it has been assumed as a principle, in construing constitutions, by the Supreme Court of the United States, by this court, and by every other court of reputation in the United States, that an act of the legislature is not to be declared void unless the violation of the Constitution is so manifest as to leave no room for reasonable doubt;” and, in *Fletcher v. Peck*, Chief Justice Marshall said, ‘It is not on slight implication and vague conjecture that the legislature is to be pronounced to have transcended its powers and its acts to be considered void. The opposition between the Constitution and the law would be such that the judge feels a clear and strong conviction of their incompatibility with each other.’ It is incumbent, therefore, upon those who affirm the unconstitutionality of an act of Congress to show clearly that it is in violation of the provisions of the Constitution. It is not sufficient for them that they succeed in raising a doubt.”

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I, therefore, concede the benefit of such doubt to the bill and consequently conclude that, if signed, the statute would be capable of being sustained, except as to its retroactive features, which, as already indicated, may be eliminated without impairing the remaining portion of the law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

OPINIONS RELATING TO CORPORATIONS.

Corporations—One-half of the capital stock must have been subscribed before a stockholders' meeting may legally be held.

HON. A. T. TORGE,

July 30, 1908.

Assistant Secretary of State.

DEAR SIR:—In your communication of the 25th inst. you state that the Smith-Lampirt Supply Company of Hersey, Wisconsin, filed their articles of incorporation with the Secretary of State April 4th, 1908, providing for a capital stock of \$25,000. You say that said company has now submitted for filing with the Secretary of State an amendment to its articles of incorporation, increasing its capital stock from \$25,000 to \$35,000; that it appears from the reading of the amendment that only a little over ten per cent of the stock as provided for in the articles has been subscribed. You ask whether a corporation may hold a legal meeting and file an amendment increasing its capital stock before fifty per cent of the capital stock provided for in its articles has been subscribed and twenty per cent paid in and whether officers may legally be elected before fifty per cent is subscribed and twenty per cent paid in.

In reply I will say that section 1773 Wis. stats. provides that, in stock corporations, the first meeting may be held at any time after one-half the capital stock has been subscribed and that no corporation shall transact business with any others than its members until at least one-half its capital stock shall have been subscribed and at least twenty per cent. thereof paid in. The election of officers and the increasing of the amount of capital stock constitute business with its members and might be done, I think, before twenty per cent. of the capital stock has been paid in. However, there seems to be no authority in the statutes for

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holding a stock holders' meeting until one-half of the capital stock has been subscribed. I am therefore of the opinion that the meeting was not a legal one, and that you are therefore not authorized to file the amendment to the articles of incorporation adopted at such meeting.

Respectfully,

F. L. GILBERT,
Attorney General.

Corporation—American Society of Equity—Authority to admit as foreign corporation.

HON. A. T. TORGE,

July 30, 1908.

Assistant Secretary of State.

DEAR SIR:—I am in receipt of your letter of the 28th, in which is attached a letter of Edwin B. Lord, General Manager, in respect to the American Society of Equity, a foreign corporation, filing its articles or engaging in its business in the state. There is also attached to your letter a copy of what is headed "Charter" and relating to said society, which shows that it has no capital stock, but by which it does not appear whether it is a corporation organized for pecuniary profit or otherwise. Neither can I determine from this certificate whether it is a corporation or society created "solely for religious or charitable purposes," or an insurance company or fraternal or beneficiary society furnishing life or casualty insurance or indemnity upon the mutual or assessment plan; but, from my general knowledge of this society, I understand that it does not come within any such description.

Our statutes provide as follows in respect to foreign corporations (subdivision 2 of section 1770b Wis. stats. 1898, as amended by chapter 506 of the laws of 1905):

"No corporation, incorporated or organized otherwise than under the laws of this state, except railroad corporations, corporations or associations created solely for religious or charitable purposes, insurance companies and fraternal or beneficiary corporations, societies, orders and associations furnish-

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ing life or casualty insurance or indemnity upon the mutual or assessment plan, shall transact business or acquire, hold or dispose of property in this state until such corporation shall have caused to be filed in the office of the secretary of state a copy of its charter, articles of association or incorporation and all amendments thereto duly certified by the secretary of state of the state wherein the corporation was organized. In case the laws of the state wherein the corporation was organized do not require that the charter, articles of association or incorporation be filed in the office of the secretary of state, then said charter, articles of association or incorporation shall be certified to by the register of deeds or other officers with whom said articles of association or incorporation were filed, with a certificate of the secretary of state attached, certifying that said officer is the proper officer to certify to said articles of associaton or incorporation.”

And section 1770d (section 3, chapter 399, Laws of 1901) provides:

“No such foreign corporation or association except such as have heretofore filed with the secretary of state copies of their articles of incorporation or association and have complied with the laws then in force, shall transact any business in this state without first having paid the license fee prescribed by section 1770b and obtained a license as provided in section 1770c.”

From these two sections it appears that no foreign corporation other than those excepted in subdivision 2 of section 1770b shall transact business or acquire or hold or dispose of property in this state until it shall have filed its articles with the secretary of state, and yet there is no provision in our statutes authorizing such a corporation as the one referred to to file its articles with the secretary of state or to be licensed by him. Nor is such corporation permitted to engage in business in this state without being licensed.

I have therefore reached the conclusion that, in order to enable said society to transact business in this state and acquire and hold property, it will be necessary for it to incorporate under

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the provisions of chapter 86 of the laws of this state (Wisconsin statutes of 1898). As this appears to be the information desired by Mr. Lord, I think you should so inform him.

Yours truly,

F. L. GILBERT.

Attorney General.

Corporation—foreign—American Society of Equity—A fraternal society as defined in sec. 1770b, as amended. Sec. of state has no authority to admit same to that state as a foreign corporation.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wis.

Aug. 13, 1908.

DEAR SIR:—I am in receipt of yours of the 4th inst, containing a letter from Mr. Edwin B. Lord requesting a copy of the constitution and by-laws of the American Society of Equity in which you request an opinion as to whether or not this society comes under the class known as "fraternal societies."

In reply I will say that I have examined the said constitution and by-laws of said society by which it appears that it is organized under an act of the state of Indiana providing for the organization of corporations "Not for pecuniary profit" and its articles do not indicate that it is such corporation except as provided in sec. 2 of art. 3 thereof which uses the following words, "to have built and maintained granaries, elevators, warehouses and cold storage houses" but even this provision does not indicate that the society expects to construct such buildings itself but is rather to promote their construction.

I incline to the view that if a society should provide in its articles that no dividends or profits shall be declared to the members thereof and yet, nevertheless, stated that its object was to build and maintain granaries, elevators, etc., that it would have to be classed as a corporation organized for profit but that question does not arise here as it is apparant that the society does not intend to build or maintain elevators, etc., as its own property

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but it evidently intends to advocate and further the organization of such buildings to be constructed and owned by others.

The question presented by Mr. Lord is whether this society comes under the class known as "fraternal societies."

This question is incomplete as it does not include the entire provision of our statute. The wording of subd. 2 of sec. 1770b Wis. Stats. 1898, amended by chap. 506 Laws of 1905 which refers to the terms on which foreign corporations shall be admitted to this state and allowed to transact business herein, excepts "fraternal, or beneficiary societies, corporations, orders and associations *furnishing life or casualty insurance or indemnity upon the mutual or assessment plan.*"

Now the society in question does not assume to be furnishing life or casualty insurance or indemnity of any kind, hence it cannot be said to come within the provisions of the exception provided in said statute.

As there is no provision admitting foreign corporations into this state which are engaged in the work this corporation is engaged in it follows that you have no authority to admit it.

I think there is no way to do but for this society to organize a separate or subsidiary corporation under chap. 86 of the Stats. 1898 and as I view it from the work it is engaged in, it would come within that class of corporations described in subd. 7 of sec. 1772 of the Stats. 1898 as amended by chap. 507 of the Laws of 1905, known as corporations "organized exclusively for *educational, benevolent, etc*" purposes and if its articles shall provide "that no dividend or profits shall be declared to the members thereof" no fee should be required by you for filing its articles, hence, said corporation could be organized in this state comparatively without cost.

I trust this reply will make my views clear to Mr. Lord and indicate the manner in which corporations can be organized and said society be lawfully authorized to transact business and hold property in this state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporation—Railway Company—Organization of—Railway company cannot be organized under chap. 86 Wis. stats. 1898.

HON. JAMES A. FREAR,

October 2, 1908.

Secretary of State,

Madison, Wisconsin.

DEAR SIR:—Yours of September 28th together with the proposed articles of incorporation of the Saylesville Manufacturing & Construction Company was duly received. You inquire whether the purposes set forth in these articles are permissible under the statutes.

In answer to your inquiry will say that I have examined said articles and they purport to organize under chapter 86 of the Wisconsin Statutes of 1898 and acts amendatory thereof and supplementary thereto. One of the purposes enumerated in said articles for which the corporation is formed is for “purchasing, constructing, leasing and operating railroads in said Town of Genessee and other places in the State of Wisconsin, laying side tracks” etc. You will notice that the purposes for which corporations may be organized under chapter 86 are enumerated in section 1771. The building and operating of railroads is not only the purposes enumerated in said section for which a corporation can be organized under said section. The closing paragraph of said section is as follows:

“Or for any lawful business or purpose whatever whether similar to the purposes herein mentioned or not except. . . . building or operating public railroads or plank or turnpike roads or other cases otherwise specially provided for.” etc.

Chapter 87 of the Statutes of 1898 contains special provisions for the organization of railroad corporations. Said chapter 87 and especially section 1820 therein provides in what manner railroad corporations are to be incorporated and what the articles of incorporation should contain. The articles of organization of the Saylesville Manufacturing & Construction Company do not come up to the requirements of section 1820 and, in fact, there is no attempt made to comply with the provisions of said section for the articles expressly provide that the corporation is organized under chapter 86 of the statutes of 1898.

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I am therefore of the opinion that the purposes set forth in these articles are not permissible to be incorporated in the manner in which an attempt is made to incorporate them, that is, under chapter 86, and that such articles not being in conformity with the law provided in such cases it will be your duty to refuse to file the said articles of incorporation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Incorporation—The secretary and the treasurer of a private corporation may be one and the same person.

HON. JAMES A. FREAR,

October 15, 1908.

Secretary of State,

DEAR SIR:—Your letter of the 13th inst. inclosing articles of incorporation of the Stewart-Cohan Company, has had my consideration. You have called my attention to Article IV, which is in part as follows:

The general officers of said company shall be president and a secretary and treasury in one person,"
and to sections 1774 and 1789 of the Wisconsin statutes, which provide separate duties for the president and the secretary of corporations.

You have evidently construed Article IV to provide for but one officer, having the duties of president, secretary and treasurer.

I think that the article will not permit of such a construction.

The use of the article "a" before the word "secretary" places the words "secretary and treasurer" together, and I think that it may properly be interpreted to mean that the officers shall be a president and another officer, who shall have the duties of secretary and treasury: that is, the president shall be one person and treasurer shall be another person. I find nothing in the statutes which prohibits such an arrangement.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporation—Capital stock can be increased only as provided by sec. 1774 Stats. 1898 and amendments thereto.

HON. JAMES A. FREAR,

Dec. 9, 1908.

Secretary of State,

Madison, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 9th inst. relative to the proposed amendment to the articles of incorporation of the Charles Reudebusch Company with which you enclosed the original articles of incorporation, a proposed amendment of the capital stock and a letter from Messrs. Lamoreux & Hustings, and request my opinion as to the amount of money that should be paid for the proposed increase of the capital stock.

I have carefully considered the matter and cannot concur in the views of the attorneys for said corporation. It appears that the original articles were filed in 1891 which provided among other things "The capital stock of the corporation shall be the full sum of twenty-eight thousand dollars" and after providing for the number of shares and the face value thereof, it further provides: "with the privilege of increasing the capital stock to the sum of fifty thousand dollars when the stock holders shall so decide by vote."

It is contended by the attorneys for the corporation that the language last quoted authorizes the said corporation to increase its capital stock of fifty thousand dollars without any proceedings other than a vote of the stock holders and that such increase became legally effective without the filing of any amendment or the payment of any additional filing fee. If this be conceded as the correct view of the matter, then the effect is to set aside and nullify a law of this state. Section 1774, statutes 1898, as amended by Chapter 507, Laws of 1905, provides in substance that the capital stock of a stock corporation may be increased or diminished by a vote of at least the owners of two-thirds of all the stock then outstanding and that such amendments shall be adopted only in accordance with the articles of organization if a mode of amending the same shall have been therein prescribed. Upon the adoption of amendments duplicate copies with a certificate thereto affixed signed by the president and secretary and sealed with the corporate

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seal, if there be any, stating the fact and date of adoption of such amendment and if a stock corporation the total number of shares voting in favor of such amendment and that such copy is a true copy of the original, shall be provided to the secretary of state. It also provides for a filing with the register of deeds and provides a penalty for failure to do so and that no amendment shall be of effect until so recorded and such amendment shall be void until so filed and recorded.

Chapter 562, Laws of 1907, provides that for filing amendments to the capital stock the corporation shall pay a fee of ten dollars and one dollar for each one thousand dollars of increase. That part of the original articles relied upon by the corporation is, in my opinion, mere surplusage as it did not add anything to the power or authority of the corporation which it did not and would not have in the absence of such provision. If the contention of the attorneys for the corporation is correct, then all a corporation need do to avoid the payment of a large filing fee is to incorporate for twenty-five thousand dollars with the privilege of increasing the same to five hundred thousand and the day after filing the original articles of incorporation it could proceed to increase its capital stock up to five hundred thousand dollars thus avoiding the payment of the increased capitalization. An almost identical point was raised by the railroad company in the case of the State ex rel M. St. P. & S. S. M. Ry. Co. v. Railroad Commission report in the advance sheets of the North Western, Oct. 27, 1908, in which said company attempts to relieve itself of the payment of a large filing fee in your office. I notice in the letter of Messrs. Lamoreux & Hustings it is stated that the corporation heretofore has from time to time increased its capital stock to forty-five thousand dollars without filing any amendment with the Secretary of State nor paying any fee. Under the law above quoted it seems to me that these amendments are null and void.

It follows that I am of the opinion that the corporation should now pay a filing fee of ten dollars and in addition thereto one dollar for each one thousand dollars in excess of the original twenty-eight thousand dollars capital.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporations—Board of Directors—May not delegate its powers to a committee.

February 3, 1909.

HON. JAMES A. FREAR,

Sec. of State.

DEAR SIR:—Your letter of the 28th ult. was received and noted. You call my attention to the following provision in the articles of incorporation of the Marathon Milling Co. viz.,

“The power and authority of the board of directors may as provided in the by-laws, be conferred during the interim of its sessions, on an executive committee composed of directors appointed by the board.”

and you ask my opinion as to whether said articles should be received and filed.

The authority thereby sought and conferred on a committee is almost identical with the authority sought to be conferred by the proposed amendment to articles of incorporation of the Standard Coal Co.; passed upon by Hon. L. M. Sturdevant, Attorney General, July 16, 1906 and as to which he wrote the Secretary of State an opinion on that date.

This provision in the articles authorizes the delegation of the powers of the board of directors, and, as I view it, it is an unlawful attempt to delegate discretionary powers. I adhere to the opinion expressed by Mr. Sturdevant in his letter above referred to, which will be found in the Biennial Report and Opinions of the Attorney General for 1908 on page 208.

Having arrived at this conclusion I think you should refuse to accept and file the articles referred to unless the objectionable clause is stricken therefrom.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporation—Articles—What power may be conferred on committees.

Feb. 3, 1909.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—I am in receipt of yours of the 3rd inst. in which you submit a proposed amendment to the articles of incorporation of the Wadham's Oil Co., and you ask whether in my opinion your department should accept said amendment and file it.

Replying to the same I will say that in the proposed amendment to article 4 of said articles of incorporation the following clause appears:

“The board of directors may delegate their power to an executive committee not exceeding three members whom they may by resolution designate and appoint.”

This provision in these articles of incorporation is subject to the same objection expressed by Hon. L. M. Sturdevant, Attorney General, in regard to the articles of incorporation of the Standard Coal Co. in his letter to the Secretary of State, dated July 16, 1906, which appears in the biennial report and opinions of the attorney general for 1908, on page 208 and the same objection which I note to a like provision in the articles of the Marathon Milling Co. as to which I have this day written you a letter.

The objection to this provision is that it is unlawful for a board of directors of a corporation to delegate their powers to another, such power and control as directors have over the corporation being discretionary. For the reason stated in these two opinions I think you should refuse to file the amendment unless the objectionable clause be stricken therefrom.

Proposed amendment returned herewith.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporation—Articles of—Cazad Canal Co.—Articles submitted for do not comply with the provisions of Chap. 298, Laws of 1907.

February 5, 1909.

HON. JAMES A. FREAR,
Secretary of State,
Building.

DEAR SIR:—I am in receipt of your letter of the 2nd inst., enclosing the articles of incorporation of the Cazad Canal company and note that you ask my opinion whether articles of this nature should contain provision in relation to guaranty as provided for in sec. 1772 of the statutes as amended by Chap. 298, Laws of 1907.

Replying to the same will say that Article I provides:

“The business and purposes of this corporation shall be to construct and maintain canals, ditches, laterals, bridges, dams, checks and wastes for irrigation purposes; to buy and sell water and water rights, and to do all and everything necessary and proper for the carrying on of the irrigation business in the state of Nebraska *or elsewhere.*”

As they authorize the company to carry on said business in the state of Nebraska *or elsewhere* these articles would also authorize them to carry on the same business in the state of Wisconsin.

Subd. 8 of sec. 1772 of the statutes, as amended by chap. 298, Laws of 1907, provides in part as follows:

“In the case of a corporation organized in whole or in part to establish, maintain or operate a system or systems of water reservoirs for the purpose of regulating the flow of water in any river in the state, such articles shall contain an efficient provision guaranteeing to every owner of water power located on the main river below such reservoir system, who does not already own his quota of stock, the right at any time to purchase from the corporation at par such a pro rata share of all the capital stock of the corporation as the cubic foot storage fall of the water power of such owner

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shall be the sum of the cubic foot storage falls of all water powers benefited by such reservoir system.”

The provision in said article in respect to what business this corporation may engage in is broad enough to authorize it to conduct the business of maintaining and operating a system of water reservoirs in this state, but the articles do not provide for guaranteeing to every owner of water power located on the main river below such reservoir system the right to purchase stock in the corporation, etc., as provided in said section of statutes.

Hence, I reach the conclusion that the words “or elsewhere” should be stricken from the articles or that they should be amended by making an efficient provision for guaranteeing to every owner of water power located on the main river below such reservoir the right at any time to purchase from the corporation at par such a pro rata share of all the capital stock of the corporation as is provided in said subd. 8.

Yours very truly,

F. L. GILBERT,
Attorney General.

Corporations—Merger of two companies.

HON. JAMES A. FREAR,
Secretary of State,

DEAR SIR:—Your letter of the 8th inst., inclosing copy of the minutes of a meeting of the stockholders of the Osborne-McMillan Elevator company, has been received. You ask whether these minutes should be accepted by you and filed in your office.

The minutes recite that the meeting was held in the city of La Crosse on August 3d, 1907; that all the officers of the company were present and that every share of stock in the company was represented by its owner or by a proxy. At this meeting an offer from the Osborne-McMillan Elevator company of Minnesota to purchase from the Osborne-McMillan Elevator Company

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of Wisconsin all the property of the corporation and to assume all the debts and liabilities of the corporation was read. A resolution was introduced accepting the offer of the Minnesota company and the officers of the Wisconsin company were directed to convey all the property of the latter company to the former and that the Minnesota company should assume all the debts, obligations and liabilities of the Wisconsin company; that there should be an exchange of stock between the two companies and that the stockholders in the Wisconsin company should receive corresponding stock in the Minnesota company. This resolution was carried by unanimous vote.

The president and secretary of the Osborne-McMillan Elevator company of Wisconsin have certified that all stock in that company has been canceled, that the company ceased to do business on the 3d day of August, 1907, and that said corporation has no liabilities of any kind outstanding.

Section 1789 Stats. 1898 provides that any corporation may dissolve by the adoption of a written resolution to that effect at a meeting of its members, by a vote of the owners of at least two-thirds of the stock, except when some other mode or process of dissolution has been provided in the articles of organization. I am of the opinion that the minutes submitted with your letter show that this corporation has substantially complied with this section and that, unless its articles of incorporation provide for some special method of dissolution, it is now legally dissolved and that you may accept and file these papers in your office.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Incorporation—Similarity of names—decision of secretary of state.

HON. JAMES A. FREAR,

February 13, 1909.

Secretary of State,

DEAR SIR:—In your letter of the 10th inst. you have asked me whether it is an unreasonable exercise of judgment for the secretary of state to refuse to file articles of incorporation of the Nau & Schmidt Automatic Piano company on the ground that it is liable to be confused with and cannot be distinguished from a corporation already existing in the state known as the Nau & Schmidt Music company.

The law makes it the duty of the secretary of state to file articles of incorporation when such articles comply with the statutes of the state. If the name of a corporation as stated in the articles of incorporation is so similar to the name of some corporation already existing as to mislead the public, then I think it is the duty of the secretary of state to refuse to file such articles.

Whether or not such similarity exists between the two names in question is for you to determine. If you decide that the similarity is so great as to mislead or confuse the public, then the refusal to file the articles is an act within your legal authority.

Very truly yours,

F. L. GILBERT,
Attorney General.

Foreign co-partnership—Not required to take out a license, appoint an attorney on whom process may be served nor pay any fee as a condition of transacting business in this state.

HON. JAMES A. FREAR,

March 24, 1909.

Secretary of State,

Madison, Wis.

DEAR SIR:—I am in receipt of yours of the 23rd enclosing letter and power of attorney executed by Messrs. Dale and Bumgardener of St. Paul, appointing you as their attorney upon

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whom service of process etc. may be made and you ask my opinion as to whether you should accept the statement and issue a license.

In reply you are informed that we have no statute of this state which restricts a foreign co-partnership in matter of transacting business in this state otherwise than as residents of the state are restricted and none of our laws require partnership to take out a license or pay any fees for transacting business here except for peddling and as to that residents are required to pay the same.

Nor is there any statute of the state which requires a non-resident co-partnership to appoint an attorney upon whom process may be served as is provided in case of foreign corporations. Of course there is no objection to such co-partnerships appointing an attorney or agent for that purpose if they choose to do so and I do not know of there being any legal objection to your acting as such.

But I think these people, Dale and Bumgardner, have been misinformed or misunderstand our laws, or have in mind our statute relating to foreign corporations and consider that that statute applies to foreign co-partnerships which is not the case.

I think it would be well to point out to them the fact that our foreign corporation statute, Sec. 1770f of the statute does not apply to foreign co-partnerships and that no such power of attorney license fee is required. Then if they wish to withdraw their application and draft sent permit them to do so; otherwise turn it into the treasury. I do not think you are required to retain fees sent you by mistake.

Yours truly,

F. L. GILBERT,
Attorney General.

Corporation—Articles—Corporations, even though stock corporations organized for educational purposes where articles provide that no dividend shall be paid the stockholders are not

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required to pay fees to the secretary of state for filing their articles.

HON. JAMES A. FREAR,
Secretary of State,
Building.

March 25, 1909.

DEAR SIR:—I am in receipt of yours of the 24th inst., submitting the articles of incorporation of the Milwaukee Post-Graduate Medical school as to which you inquire whether the same may be accepted and filed without the payment of fees.

Replying you are informed that I find upon examining these articles that they are executed as specifically stated therein for the purpose of founding or organizing an institution “exclusively for educational purposes and not for profit.”

The corporation is a stock corporation having two hundred shares of stock of the face value of \$10.00 each but the articles further expressly provide that “no dividends shall be paid to the stockholders” who, of course, are its members. The articles further provide that “all net profits shall be expended for equipment and improvement.”

Under these conditions I am of the opinion that this corporation clearly comes within the provisions of that portion, subdivision 7 of section 1772, which provides,

“That no fee shall be required from any corporation organized without capital stock or organized exclusively for educational, benevolent, charitable or reformatory purposes, the articles of which provide that no dividend or pecuniary profits shall be declared to the members thereof.”

and therefore, that you may receive and file its articles without payment of the fees required of other corporations.

As I view it, there are two classes of educational, benevolent, etc., corporations covered by this part of said section from which no fee is required to be paid the secretary of state on filing their articles. These are

1. Corporations organized without capital stock, and
2. Corporations with capital stock but which provide in their articles that no dividends or pecuniary profits shall be declared to the stockholders,

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I think this corporation comes within the second class and although the identical words of the statute in respect to dividends or profits are not used, the words have the same meaning and by the words used the corporation is forbidden to pay its members or stockholders any dividends or profits.

Yours truly,

F. L. GILBERT,
Attorney General.

Corporation—Articles—Fees to be paid the secretary of state by corporations engaged in the manufacture of butter and cheese.

HON. JAMES A. FREAR,
Secretary of State,
Building.

March 30, 1909.

DEAR SIR:—I am in receipt of yours of the 29th enclosing articles of incorporation of the Windy Bay Dairy association.

In reply to your inquiry as to whether said articles should be filed without the payment of a fee you are informed that I have carefully examined said articles and as appears thereby the corporation is organized for the purpose of manufacturing and selling cheese or butter. (See recitation immediately preceding Art. I)

It is provided in subd. 7 of sec. 1772, in respect to fees to be paid for filing articles, as follows:

“For filing articles of incorporation of corporations for the manufacture of beet-sugar, butter, cheese, or other dairy products, there shall be paid to the secretary of state ten dollars * * *”

It is very clear that this corporation should pay that fee for filing its articles.

The corporation is organized without capital stock but that does not change the statutory requirement that it should pay this fee as it applies to corporations whether organized with or without capital stock.

While passing upon the articles I call your attention to the fact that the word “certify” is omitted in the certificate of

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acknowledgment made by the justice before whom it was acknowledged, thereby rendering the certificate imperfect if not absolutely invalid. I think you should call the attention of the officers of the corporation to this omission and return them for correction in that respect.

Very truly yours,

F. L. GILBERT,
Attorney General.

Incorporation—Signers of verification of articles of incorporation need not be residents of state.

May 7, 1909.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—I have your communication of the 3d inst., inclosing articles of incorporation of the Barteles-Maguire Oil company. You have asked me whether or not these articles should contain date of execution and whether or not signers of the verification must be adults and residents of this state.

Section 1771 Wis. stats. 1898 provides that

“Three or more adult persons residents of this state may form a corporation in the manner provided in this chapter.”

The articles should therefore show that three of the incorporators are adult residents. I do not think that it is necessary that the articles should show the date of execution. The acknowledgments following show the date of acknowledgment, and I think that this is a substantial compliance with the statutes. The articles state that the signers of the articles are adults and they also show that three of such signers are residents of Wisconsin.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Incorporation—Incorporators must be residents of state.

HON. JAMES A. FREAR,

May 10, 1909.

Secretary of State.

DEAR SIR:—I have your letter of the 8th inst., returning the articles of incorporation of the Barteles-Maguire Oil Company. You say that in my opinion of the 7th inst., you failed to find anything contained therein relating to the question as to whether or not the signers of the verification of the articles should be adults and residents of this state, as you requested.

In my opinion of the 7th I said:

“I have your communication of the 3d inst., inclosing articles of the incorporation of the Barteles-Maguire Oil company. You have asked me whether or not these articles should contain date of execution and whether or not signers of the verification should be adults and residents of this state. Sec. 1771 Wis. stats. 1898 provides that

“ ‘Three or more adult persons residents of this state may form a corporation in the manner provided in this chapter.’ ”

The articles should therefore show that three of the incorporators are adult residents. I do not think that it is necessary that the articles should show the date of execution. The acknowledgments following show the date of acknowledgment, and I think that this is a substantial compliance with the statutes. The articles state that the signers of the articles are adults and they also show that three of such signers are residents of Wisconsin.”

I am at a loss to know how it could be made plainer that these articles comply substantially with the laws of this state. You will, upon examination of them, see from page 1, that the signers are “adults,” from page 2, that “the names and places of residence of the persons forming this corporation are as follows: C. J. Chapin of the city of Milwaukee, State of Wisconsin; G. M. Chapin of the city of Milwaukee, state of Wisconsin; Anna Hafner of the city of Milwaukee, state of Wisconsin; J. O. S. Barteles of the city of St. Paul, state of Minnesota; A. G. Maguire of the city of St. Paul, state of Minnesota;” from

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examination of page 4 of said articles you will find that they are signed by C. J. Chapin, G. M. Chapin and Anna Hafner, and from an inspection of page 5 of said articles you will find that they are acknowledged by C. J. Chapin, G. M. Chapin and Anna Hafner. It therefore appears that the articles of incorporation of the Barteles-Maguire Oil company are executed by at least three adult residents of the state of Wisconsin; that they are in substantial compliance with the provisions of the statutes of this state and should be filed upon the tender of the proper fee. The statutes of this state do not require that the verification of articles of incorporation should be signed by adult residents of this state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations—Banks—Incorporators of state banks must be residents of state.

HON. M. C. BERGH,

May 24, 1909.

Commissioner of Banking.

DEAR SIR:—Yours of February 27th was duly received.

You ask whether a corporation may be a stockholder in a state bank under the laws as they exist at the present time.

In reply I will say that the incorporators of a state bank must be adult residents of Wisconsin, at least three in number, under section 1 of the banking laws of this state. This provision is the same as that requiring at least three adult persons, residents of this state, to be incorporators in a corporation, under section 1771. There is no provision in any of our statutes prohibiting a corporation from becoming a subscriber to the capital stock of a state bank, if the corporation has the power under its charter to be the owner of capital stock of another corporation. Under section 6 of the banking laws and section 2024-11 of the statutes, the subscriptions to the capital stock of a state bank and the direction of the affairs of the same prior to the election of directors shall be in conformity with the statutes of

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the state relating to corporations regulaing such matters as far as applicable. Under section 28 of the banking laws and section 2024-33, a bank is prohibited from purchasing its own capital stock, except in certain emergencies. There is no provision anywhere in the statute prohibiting the bank from selling its stock to a corporation, nor is there any provision in the statute from which it could be inferred that it would be illegal to have a corporation purchase capital stock of a bank. All the provisions that I have found relative to stockholders in a state bank are applicable to a corporation as well as to natural persons. Chapter 100, laws of 1899, provides that the president of a corporation owning stock in another corporation may cast the vote for said stock at all meetings of the stockholders of the corporation in which such stock is held, unless the board of directors shall otherwise direct. No provisions of our banking law lay down any principle that, in my opinion, would justify you in holding that a corporation may not become the stockholder in a state bank. If it is deemed advisable by you to prohibit corporators from becoming stockholders in state banks, I would advise that a bill be introduced in the legislature containing such provisions. Under the present law I believe the corporation, if otherwise authorized to hold stock in another corporation, may become the subscriber and owner of the capital stock in a state bank.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Corporation; Non-stock Corporation—Columbia Hospital.
The director of non-stock corporation may place the management of its corporate business in the hands of other persons than the director.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wis.

June 30, 1909.

DEAR SIR:—At your request I have examined the articles of incorporation of the Columbia hospital submitted by Mr. F. H. Bottum of Milwaukee.

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These articles appear to be properly drawn and executed, and in my opinion they are entitled to be filed in your office. It is true that the attorney general rendered an opinion on June 4, 1907 (Attorney General's Report 1908, p. 235) holding that the directors in a corporation could not delegate authority and duties imposed upon them by law, but that opinion was rendered in reference to a corporation organized with stock and for pecuniary profit and the attorney general then had in view a provision of section 1776 which reads as follows:

“The stock, property, affairs and business of every such *stock* corporation shall be under the care of and be managed by a board of directors,” etc.

and that opinion must be held to apply only to stock corporations not to corporations organized without stock and as this corporation whose articles are under consideration has no capital stock, this section cannot be said to apply to it, and I find no provision in our statutes which requires the affairs of a non-stock corporation to be managed by its board of directors.

Our statutes are silent on that matter as to non-stock corporations, evidently intending to leave it to the members of such corporation. Of course it is necessary that the affairs of any corporation be managed, in a sense, by someone or somebody. But I think it may be fairly said that as to non-stock and non-profit corporation the state and the people of the state, outside of such corporation themselves, have no such interest in their management as they have in the management of stock corporations, organized for profit, which frequently hold important franchises and own, manage and control property which in a business way interests and comes in contact with the people of the state generally, and that authority may be vested by the members or incorporators of non-stock corporations in others than the directors, and hence that less certainty as to who shall exercise authority or as to whom authority may be delegated is required as to non-stock and non-profit corporations than as to corporations organized for pecuniary profit.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Corporations—Articles—A provision in the art of incorporation of the Hurley Gas company, that its main office shall be at Hurley, Wis., and that branch offices may be maintained in and outside of the state and that meetings of the stockholders and directors may be held at such branch, is authorized by our statutes.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

July 13, 1909.

DEAR SIR:—Yours of July 8th, together with proposed articles of incorporation of the Hurley Gas company, received. You request my opinion as to whether or not your department may file the articles of said company containing the following provision in article third:

“It shall maintain its main office in the village of Hurley, unincorporated, county of Iron, Wisconsin, and it may maintain such branch office or offices within or without the state of Wisconsin, as its board of directors shall by resolution establish, at any of which branch offices meetings of the stock holders and of the board of directors, annual, general or special may be held.”

Our statute, in section 1748, provides that every corporation organized under any general or special law shall have power to establish branch offices or places of business in this state or elsewhere. It also provides that the articles of incorporation may also contain “such other provisions or articles, if any, not inconsistent with law as they may deem to be inserted for the interest of such corporation for the accomplishment of the purposes thereof, including, if desired, the duration of its existence.”

Marawetz, in his work on private corporations, on page 488, lays down the rule that in the absence of all express statutory prohibition there appears to be no reason why the stock holders in an ordinary business corporation should not provide in the articles of association that meetings may be called at convenient places outside of the state under whose laws the com-

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pany is formed. This rule was approvingly cited in *Wright v. Lee*, 51 N. W. page 706 (Minn.).

In the case of *Heath v. Silverthorn Lead Mining and Smelting Co.*, 39 Wis. 148, it appeared that a corporation of this state held its first meeting of stockholders for the election of officers and the organization of the corporation in Chicago, Ill., and that all subsequent meetings for the transaction of business were held in that city. The court, however, held that notwithstanding this fact the officers so elected were officers de facto and that their acts were binding upon the corporation. The court said: "It may well be that the election of a board of directors at the first meeting held outside the limits of the state was irregular and not warranted by the charter and that the corporation may not be in a position to take advantage of the irregularity in this action upon these contracts."

It will be noticed that the court said "the meeting of the stockholders outside of this state was not warranted by the charter." This probably implies that had there been a provision in the charter authorizing such meeting outside of the state that it would have been legal.

On page 320, vol. 10, Cyc., the rule is stated as follows with reference to the election of officers:

"Unless the charter of the corporation or some other statute expressly confers upon it the power to hold its share holders meetings outside of the state, the rule is that they can meet only within the limits of the state for the purpose of electing directors or performing other constituent acts."

This implies that if the charter of the corporation expressly confers the power of holding such a meeting outside the state it can be done.

It is of course necessary that a corporation have a principal office in this state and it cannot migrate in a body to another state. See *State ex rel. Attorney General v. Milwaukee*, 45 Wis. 579.

It is of course necessary for this corporation to keep its books and records at the principal office in this state.

Under the above cited provisions of our statute and the

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rules laid down by the authorities, I am inclined to the opinion that there is authority in our statute which authorizes the insertion into these articles the provision in question, although the question is not free from doubt, and I refer you to the opinion of my predecessor, Mr. Sturdevant, to the Hon. W. L. Hauser on page 680 of the Attorney General's Biennial Report and Opinions for 1906, in which doubt is expressed as to the legality of such a provision, and it is my advice that you are authorized to file the articles containing the provision in question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations—Capital Stock—An amendment increasing the limit of indebtedness that may be incurred by a corporation is not an increase of its capital stock.

HON. JAMES A. FREAR,
Secretary of State.
City

July 16, 1909.

DEAR SIR:—This department is in receipt of your communication of the 13th inst. enclosing articles of incorporation and amendments of the Nichols-Chisholm Lumber Co. of Frazee, Minnesota, wherein you request my opinion as to whether the increased authorized indebtedness of the company should be considered as the equivalent of so much capital stock and the company be required to file in your department a sworn statement such as is provided for by subdivision 5 of section 1770b of the statutes in case of an increase in the capital stock.

In reply I submit the following:

The capital stock of the company in question, as stated in its articles of organization, is \$50,000, \$25,000 of which, according to its statement on file, is the amount represented in this state.

The amendment to the articles now tendered to you for filing provides that:

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“The highest amount of indebtedness or liability to which said corporation shall at any time be subject shall be fifty thousand dollars (\$50,000).

The limitation of indebtedness as provided for in the amendment is two million dollars (\$2,000,000), the purpose of such increase evidently being to increase the credit of the company as well as to fix a limitation upon the liability of its stockholders. This amendment cannot, in my opinion, be regarded as an increase of the capital stock of the corporation. It does not increase its assets but at most enlarges the power of the directors to pledge its credit. Under the original articles any loan in excess of fifty thousand dollars (\$50,000) would have been *ultra vires*. The amendments should, in my opinion, be filed by you upon the tender of the proper fee.

I am herewith returning the articles and amendment submitted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations—Cemetery Associations—May incorporate under general law.

HON. JAMES A. FREAR,
Secretary of State.

Oct. 1. 1909.

DEAR SIR:—I have your communication of the 22nd ult., inclosing articles of incorporation of the Wenzel Schska Cemetery Association. You have asked me whether you should file these articles under chapter 86 Wis. stats. 1898 or should refuse to file them under this chapter, as chapter 59 provides for the incorporation of cemetery associations.

In reply I will say that the articles of incorporation seem to comply with all the requirements of chapter 86. While chapter 59 makes special provision for the incorporation of cemetery associations, chapter 86 provides that corporations may be formed for the purpose of maintaining cemeteries. The opening sentence of chapter 86 is as follows:

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“Three or more adult persons residents of this state may form a corporation in the manner provided in this chapter, to conduct, pursue, promote or maintain any one or more of the following named purposes, the same being of a lawful nature:”

The tenth purpose mentioned in the chapter is:

“The purchase, holding, and regulation of cemeteries.”

I am therefore of the opinion that the articles of incorporation may be legally filed by you.

Yours very truly,

F. L. GILBERT,
Attorney General.

Corporations—Articles—Articles of incorporation of a corporation which is to or which may purchase and operate a dam should have the proviso directed by sec. 1772 of the statutes as amended.

HON. JAMES A. FREAR,

Dec. 24, 1909.

Secretary of State,

City

DEAR SIR:—I am in receipt of yours of the 23rd in which you submit the articles of association of the St. Croix Gas and Electric Company.

I find the said articles in proper form in all respects unless it may be the want of the clause therein provided for by subdivision 8 of section 1772 of the statutes. If this company, although not incorporated, as a company to construct a dam, is authorized to “own and hold all such real estate, personal property, rights, powers, and privileges and easements in both real and personal property, including lands, shoals, riparian and water rights, as may be desirable or expedient or necessary for pondage, storage, overflow, seepage, diversion and retention of water for hydro-electric development and for water power development and for power houses, plants and machinery, and to improve rivers and streams for the purpose of de-

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veloping power therein," and as the said statute requires that
 * all such articles shall contain,

"an efficient provision guaranteeing to every owner of water power located on the main river below such reservoir system, who does not already own his quota of stock, the right at any time to purchase from the corporation at par such a pro rata share of all of the capital stock of the corporation as the cubic foot storage fall of the water power of such owner shall be the sum of the cubic foot storage falls of all water powers benefited by such reservoir system."

I am of the opinion that though this company is not by its articles authorized to construct a dam it may purchase, own and operate one and that its articles should contain a clause which shall comply with the above provisions of the statute before they are received and filed by you.

Articles of incorporation returned herewith.

Yours very truly,

F. L. GILBERT,
Attorney General.

Corporations—Manner in which a foreign corporation admitted to state under ch. 86 may withdraw.

HON. JAMES A. FREAR,
Secretary of State.

Madison, Wis.

DEAR SIR:—This department is in receipt of your communication of the 17th inst., requesting an opinion upon the following matter.

You say:

"I have at hand an inquiry from Waken & McLaughlin, Incorporated, who secured a license to transact business in this state as a foreign corporation in April last, and who now desire to cancel such license. I am unable to find any provision in the statutes for cancellation of license of foreign corporations otherwise than provided for by chapter

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562, laws of 1907, which provides for cancelling license for failure to file annual report, and would ask the method, if any, by which a foreign corporation may cancel its license to transact business in this state.”

In answer to your inquiry I will say that I am unable to find any statute covering the matter, but I am of the opinion that a foreign corporation, licensed to enter this state under the provisions of chapter 86 of the statutes as amended, may withdraw from the state and surrender its license by notifying the secretary of state that it has ceased, or will, on a certain date cease doing or transacting business in this state, and that it does not hold, and will not thereafter acquire, hold, or dispose of any property therein, and that it waives all rights under the license granted it by the state and surrenders the same for cancellation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporation—Articles of incorporation of the Great Northern Life Ins. Co. disapproved.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wis.

DEAR SIR:—I have the honor to acknowledge receipt of your communication of January 13th in which you enclose two copies of the articles of incorporation of the Great Northern Life Insurance Company of Wausau, Wisconsin, and an affidavit showing the list of subscribers to the capital stock enclosed therein.

I have examined said articles of incorporation and find they do not contain a provision for the filling of vacancies in the board of directors as they should under subd. *e* of sec. 1947 as amended by chap. 640, Laws of 1907. I also find that art. 9 of said articles of incorporation provides for an organiza-

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tion committee consisting of nine persons who bear the same name as the signers to the articles of incorporation and apparently are the same persons. This organization committee is given power to elect a board of directors, general officers and other employes to serve until the final organization of the corporation and until their successors are elected or appointed. It also gives said committee other powers such as designating directors, collecting stock subscriptions, premiums, etc. I am of the opinion that the provision giving said committee the power to elect a board of directors and delegating the powers to manage the business of the corporation to the said board of directors is in violation of sec. 1773 as amended by chap. 507, Laws of 1905. This statute provides that the signers of the articles of organization shall have direction of the affairs of the corporation.

It is my opinion that in these two respects the articles of incorporation should be changed so as to comply with the law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations—Railroad Corporations—Dissolution—A railroad corporation, whose articles have no provision for dissolution, may be dissolved under sec. 1789.

HON. JAMES A. FREAR,

January 19, 1910.

Secretary of State.

DEAR SIR:—Yours of January 8th has been received. You state that the La Crosse and Black River Railway Company desires to file a resolution of dissolution with your department and have inquired as to the proper procedure to be followed. You state that you have been unable to find any provisions in the statutes relating to the dissolution of railroad companies.

Chapter 87, relating to the incorporation of railroad companies, contains no provision for the dissolution of such corporations, but it is provided by section 1789 of the statutes:

“Any corporation organized under any law may, when

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no other mode is especially provided, dissolve by the adoption of a written resolution to that effect," etc.

The provisions here are broad enough to include a railroad corporation and, in view of the fact that there is no law especially applying to such corporations, the procedure outlined in this section must be followed in dissolving such a company. Of course, if the articles of incorporation contain a provision for the process of dissolution, such procedure must be adopted, for said section 1789 provides:

"But, when a mode or process of dissolution shall have been provided in the articles of incorporation, it shall be conducted accordingly."

I believe this answers your question.

Very truly yours,

F. L. GILBERT,

Attorney General.

Corporations—Right of stockholders to vote may not be abridged.

HON. JAMES A. FREAR,

March 15, 1910.

Secretary of State.

DEAR SIR:—I have examined at your request the amendments to the articles of association of the Grant Marble Company. The second resolution provides for the amendment of the fourth article of the original articles of association, so that said article shall read:

"Unless and until the preferred stock provided for in the third article as amended shall be redeemed and retired, one of the three directors shall be elected by the holders of the preferred stock and two by the holders of the common stock; but if at any time default is made in the payment of the required dividends on the preferred stock, until all back dividends have been paid the preferred stockholders shall be entitled to elect two of the three directors. It shall not be necessary for either the secretary or treasurer to be a director of the corporation.

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The original article simply provided that,

“Said corporation shall be managed and conducted by three directors.”

In the absence of any other provisions in the articles of incorporation, the directors will of course be elected in the manner prescribed by the statutes. Section 1760 Wis. stats. 1898 is in part as follows:

“Every stockholder of any corporation shall be entitled to one vote for each share of stock held and owned by him at every meeting of the stockholders and at every election of the officers thereof and may vote either in person or by proxy at such elections.”

It is questionable whether the original articles could abridge the right of the stockholders in relation to their right to vote at stockholders' meetings. It would certainly seem that such right could not be abridged by amendment to the articles adopted merely by a majority vote of the stockholders. This amendment provides that, in default of the payment of dividends, the preferred stockholders shall be entitled to elect two out of three directors. I am of the opinion that this provision violates section 1760 and is invalid.

Yours very truly,

F. L. GILBERT,
Attorney General.

Railroads—Extension of Line—Amendment. An amendment of articles of organization of a railroad company providing for an extension of its line should be adopted by its board of directors.

HON. J. A. FREAR,
Secretary of State.

May 5, 1910.

Madison, Wis.

DEAR SIR:—This department is in receipt of your communication of the 5th instant, enclosing a proposed amendment to the articles of organization of the Waumandee Railroad Co. and

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requesting the opinion of this department upon the sufficiency thereof.

In reply will say that from a reading of the proposed amendment I infer that its object is to extend the main line of the road. Sec. 1831 of the statutes, covering extensions, provides in part:

“Before making such extensions or building any such branch road such corporation shall, by resolution of its directors, to be entered into record of its proceedings, designate the route of such proposed extension of branch in the manner provided in sec. 1820, and file a copy of such record, certified by the president and secretary, in the office of the secretary of state and cause the same to be recorded as provided in said section 1820.

The proposed amendment purports to have been made by the stockholders and not by the directors, as provided in said section. The proceeding is statutory and should, in my opinion, be followed.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations—Wisconsin Sunday Association should be incorporated under chapter 86.

HON. JAMES A. FREAR,

May 11, 1910.

Secretary of State.

DEAR SIR:—Yours of April 29th, together with the articles of incorporation of the Wisconsin Sunday School Association and correspondence between yourself and the attorneys for said corporation, is received. You inquire whether this corporation should be organized under chapter 86 of the statutes or under the provisions of chapter 91, containing section 1990 of the statutes.

The corporation in question is one formed for the purpose of encouraging the increase of Sunday schools of all evangelical

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denominations in the state of Wisconsin and aiding in the promotion of their growth and efficiency, by means of district and county associations and the holding of conventions and institutes, which business is to be carried on in this state auxiliary to the International Sunday School association.

Article V provides:

“The members of said corporation shall consist of the pastors, officers, teachers and adult members of all evangelical Sunday schools in the state of Wisconsin.”

You will notice that the provisions of chapter 91 refer to societies more in the nature of a church, or society of a religious sect or denomination intended to be incorporated under this law. Section 190 provides:

“The members over twenty-one years of age, not less than three in number, of any church or society of any religious sect or denomination which shall have been organized in this state and which at the time maintains regular public worship may, after due public notice given at some stated meeting of such church, sect or denomination, and any five or more persons of like age not members of any religious congregation, desirous of organizing a corporation in connection with a church of their own peculiar tenets, to be associated therewith, may organize a corporation for religious, charitable or educational purposes in the manner hereinafter provided.”

The further provisions of said chapter, and especially those of section 1993 and 1904, show that these provisions of law do not fit the corporation intended to be organized under these articles in question. It seems to me that the corporation should be organized under chapter 86 of our laws. In its nature it is educational, benevolent and charitable and your suggestions made to Ecker & Hughes, attorneys for said corporation, under date of April 12th, regarding changes and additions which the articles should contain, I consider well taken. In order to make it possible for the association to amend its articles, it may be necessary to provide other means by which persons may become members thereof limiting the number in such a way that it may be possible for a majority to hold a meeting, for the

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purpose of amending its articles: and, as stated by you in your letter of April 12th, its articles should state that no dividends or pecuniary profits shall be declared to the members thereof, also state the method by which members may be discharged or expelled.

Very truly yours,

F. L. GILBERT,

Attorney General.

Copy of this letter inclosed for transmission to Messrs. Ecker & Hughes.

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OPINIONS RELATING TO CRIMINAL LAW.

Criminal Law—Grand Juries—may be called in vacation.

J. L. FISHER,

District Attorney,

Janesville, Wisconsin.

July 13, 1908.

DEAR SIR:—Replying to your verbal inquiry as to whether a grand jury may be drawn at other times than at the commencement of a term of court, I submit the following: Section 2545 Wis. stats. 1898 provides as follows:

“Grand jurors shall not be summoned to attend the sittings of any court unless the judge thereof shall make and file with the clerk an order in writing directing such jury to be summoned, and specifying the time at which the jurors shall appear, the number of days’ notice which shall be given them, and the number of jurors, not less than fifteen nor more than seventeen.”

The provisions of this statute, standing alone, appear to place it within the discretion of the judge of any court having power to call a grand jury to summon such jury at any time he so desires, and this statute must control unless there is something elsewhere in the statute preventing its being summoned during term, or unless the machinery for calling a grand jury is defective as to carrying out the provisions thereof.

Section 2535 Wis. stats. 1898 provides that the clerk shall, at least twelve days before the first day of court, issue and deliver to the sheriff, etc., a venire for a petit jury, etc. This is followed by this provision:

“And when ordered to draw a grand jury, as provided by law, he shall in like manner issue and deliver a venire com-

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manding the sheriff or under-sheriff to summon the persons so drawn as grand jurors to appear before the said court at the time specified in the order of said judge.”

The order referred to is the order mentioned in section 2545. That order should specify the time at which the jury shall appear, the number of days’ notice that shall be given them and the number of jurors.

Section 2536 Wis. stats. 1898 provides, among other things:

“Grand and petit jurors shall be summoned at least four days before the sitting of the court.”

As I recall it, this was the only provision of the statutes that appeared to complicate matters and trouble us; but I find this provision of that statute was amended by section 8 of chapter 90 of the laws of 1903, by striking out the words ‘grand and’ leaving that sentence to read: “Petit jurors shall be summoned,” etc.

Hence I conclude that a grand jury may be ordered by the circuit judge at any time during the term and that the amendment to section 2536 made by section 8 of chapter 90, laws of 1903, removes all obstacles in the procedure that might interfere with the obtaining of a grand jury during the term. As I recall it, we did not find this amendment of 1903 at the time we were considering this matter at Beloit.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Criminal Law—School—district treasurer who is also a stockholder in a corporation furnishing material to the contractor who builds the school building for the district is criminally liable under sec. 4549 Stats. 1898.

MR. JAS. KIRWAN,
District Attorney,
Chilton, Wis.

Aug. 4, 1908.

DEAR SIR:—Yours of the 30th is received. You state that you received my opinion as to the criminal liability of the school dis-

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trict treasurer under sec. 4549 stats. of Wis. 1898 and you state that there is one point in the case which was not touched in the answer, namely: that this school district treasurer belongs to and is a stockholder in a Wisconsin corporation which sells to the private contractor building the school building and which material is used by said private contractor in the construction of said school building.

You inquire what legal effect, if any, would the fact have on a criminal prosecution of this man that he did not individually sell this material to the private contractor but that it was sold by the Wisconsin corporation in which he was simply a stockholder and director. You state that you cannot find any decision or case which holds such a man criminally liable or any statute where the sale is not directly to the town, county, district, etc.

In answer to your inquiry I will say that I have been unable to find any decision which holds a man criminally liable under a similar statute where the facts were similar to the facts submitted by you. Neither have I found a criminal case which holds that a man is not criminally liable in such a case. There can be no question under the decisions that a stockholder has a pecuniary interest in the corporation. He is entitled to dividends if there be any and can compel the payment of dividends on his stock, 6 Enc. of Law, 2nd ed. 726, and if the corporation meets with loss it falls pro rata upon him. It therefore appears very clear that as a stockholder has a pecuniary interest in a corporation he likewise has a pecuniary interest in such contract as the corporation may make. It is clearly so stated in the case of *Hardy v. Mayer* of Janesville, (Ga.) 48 S. E. R. 921.

That was an equitable action brought by the citizen to restrain the awarding of a contract to the defendant and the section of the political code cited is as follows: "No person holding office in 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."

Official Opinions—Criminal Law,

The court says further in reference to stockholders:

“A stockholder in a private corporation clearly has an interest in its contracts and if the city cannot make a contract with the officer himself, it cannot make it with the corporation in which such officer is a stockholder.”

In the case of *Commonwealth, ex rel. Graham v. De Camp* (Pa.) 35 Atl. Rep. 601, it held that one who is a stockholder in a corporation having a contract for lighting a city is prohibited, under the statute of that state, from holding such office, for the reason that he is thereby interested in a contract with the city. This too, though he was elected councilman after the execution of the contract. The rule prohibiting a public officer from being personally interested in a contract under his supervision or control has been extended so as to prevent him from letting such a contract to a corporation of which he was an officer or stockholder, 15 Am. & Eng. Ency. of Law, 2nd ed. 976. See cases cited under note 3.

It is true that in most of these cases the contract or sale was made by the corporation in which the officer was interested direct to the municipal corporation, county or city as the case may be instead of to a contractor as is the case in the facts presented by you, but I call your attention to the case of *Cheaney, et al v. Unrowe*, 77 N. E. 1041 (Ind.)

In this case a superintendent of the road appointed by the board of commissioners was instructed with the duty to see that the contractors executed the work of construction strictly in accordance with the terms and specifications of their contract and his compensation was to be \$1.50 per day. During the time he acted as superintendent he also worked for the contractors at general and common labor on the road under contract that he was to receive for his work the same price paid the other hands on the road. At that time there was a statute in the state of Indiana which provided:

“Any * * * county commissioner * * * or their appointees or agents * * * who shall during the time he may occupy such office * * * be interested, directly or indirectly, in any contract for the construction of * * *

Official Opinions—Criminal Law.

a work of any kind, built for the use of the * * * township * * * shall be fined and imprisoned in the state's prison * * * etc."

The court said:

"It is a well established and salutary doctrine that he who is intrusted with the business of others cannot be allowed to make such business an object of pecuniary profit to himself. This rule does not depend on reasoning technical in its character. It is based on principles of reason, of morality and of public policy. It is this doctrine in the very constitution of our natures, for it has authoratively been declared that a man cannot serve two masters, and is recognized and in force wherever a well regulated system of jurisprudence prevails."

Dillon's Municipal Corporations, 4th ed. par. 444.

The court said further:

The principles as cited by Clark & Cyc on Agency, par. 31e violates 'any contract by agency of a public officer which places him in a position which is inconsistent with his duty to the public and has a tendency to induce him to violate such duty is clearly illegal and void.' "

Greenleaf on Public Policy, p. 337. states the doctrine thus:

"Any contract by one acting in a public capacity which restricts the free exercise of a discretion vested in him for the public good is void."

The court in conclusion said:

"From these considerations we conclude that appellee while acting in a trust capacity on behalf of the tax payers of his township and at their instance in safeguarding their interests in the construction of road No. 2 was not in a position to accept employment from the contractors to work for them in the road. The law prohibits the inconsistent position of pretending to serve both the people and the contractors at the same time."

In the above cited case the contract of the superintendent in question in hiring out to the contractor was declared void

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although the contract was not with the municipality but with the private contractor. The pecuniary interest of the superintendent in this case is no more real than his interest would have been if the contract for construction had been made with a corporation in which he was a director and stockholder as the case above cited clearly shows.

It is the duty of the school district treasurer as a member of the school board to see to it that the contractor constructs the school house in question strictly in compliance with the plans and specifications. The contract with the corporation in which he is a stockholder and director binds said corporation to build the school house and furnish the material in compliance with the plans and specifications and contract between the district and the private contractor. In accepting the work which is performed under this contract the district school treasurer is passing upon the material and work which was furnished by a corporation in which he has a direct and pecuniary interest and is therefore pecuniarily interested in the contract in question and I am of the opinion that this is in violation of said sec. 4589 stats. 1898.

You also state that if this man is arrested and bound over to the Circuit Court for trial in October next, in your county, that that does not stop the building nor oust him from office, and you inquire if they go right on building if he can be arrested for each day as a separate offense.

To this inquiry I will answer that I do not find that each day is a separate offense under this statute. This officer, having acquired a pecuniary interest in the contracts in question, is guilty of but one offense.

You also inquire as to how to stop the district from building. Whether by injunction by the tax payers.

In answer to this inquiry I will say that every tax payer in the district will have a right by injunction to test the validity of those contracts.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Criminal Law.

Criminal Law—A boy sentenced until he is 21 years of age may not be held after that age for violating his parole under 4944l chap. 28 Laws of 1899.

April 5, 1909.

HON. M. J. TAPPINS,

Secretary State Board of Control,
Madison, Wisconsin.

DEAR SIR:—Yours of March 22nd was duly received. You submit the following question:

“This board desires information upon the following question: If a boy transferred to the Wisconsin State Reformatory from the Industrial School for Boys at Waukesha sentenced there until he is twenty-one years of age, escapes after being transferred to, or being paroled from the State Reformatory, violates his parole by escaping to parts unknown and remains in concealment until he becomes twenty-one years of age; has the management of the State Reformatory the right to retake him and return him after he is twenty-one years of age, and retain him for a period equal to the time that elapsed from the date he escaped until he was twenty-one years of age.

You have called my attention to the following provision of section 4911l, chapter 28, laws of 1899:

“The time during which any inmate of the reformatory, who has escaped therefrom, is at large, shall not be computed as any portion of the time for which he was sentenced.”

Whereas, in this case, the boy was sentenced until he was twenty-one years of age, it being expressly stated that his sentence should expire at a certain time in his life, instead of a term of years, I do not believe that the person in question could be lawfully held under the facts stated by you, after he became of age. If the boy has committed an offense, in violating his parole, it would be proper to charge him with such offense and give him the benefit of a trial.

I have been unable to find any decisions of our court or the court of last resort of any other state passing upon a question

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similar to the one submitted to you. I realize that the question is therefore doubtful and it is possible that the court will take a different view of it than I have, but it seems to me that the person referred to should not be retained in the reformatory after he is twenty-one years of age, the limit fixed by the court in the sentence.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Criminal Law—Incorrigible Children—Sentence of—Age—
Court has no authority to commit a female child seventeen years of age who is guilty of crime to a private institution.

HON. M. J. TAPPINS,

April 21, 1909.

Secretary, Board of Control,

Madison, Wis.

DEAR SIR:—I am in receipt of your letter of recent date together with the letter of Judge Dehos included therewith.

The question presented by Judge Dehos is whether a girl seventeen years of age, charged by her father with being vicious and incorrigible and who confesses that she is guilty of a statutory offense can be sentenced to the House of the Good Shepard located at Green Bay.

By the provisions of section 4966 as amended by Chap. 630, Laws of 1907, the courts having jurisdiction thereof have authority to commit female children under the age of eighteen years to one of the industrial schools of the state until they reach the age of twenty-one years. I do not find any other provision in our statutes for sending a female guilty of crime over the age of sixteen years to any other institution.

I might suggest, however, that the court might defer sentence of the person mentioned providing her parents or others would place and support her in the institution named.

Yours truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Larceny—Facts submitted justify prosecution for. Sec. 4415, 1898.

JAMES KIRWAN,

May 19, 1909.

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Yours of May 18th is received. You have submitted to me for my official opinion the facts in a criminal case now before you and which may be stated as follows: Frank McGrath is running a livery stable and lets out horses and rigs for hire in the city of Chilton, Wisconsin. On May 13th, 1909, a stranger, who gave his name as James Ricer, came to his livery barn about nine A. M. and hired a horse and rig, stating that he desired to canvass among the farmers and that he would be back that evening or the next evening and would probably want the horse and rig for about a week. He also said that he was going a mile east and then south. He disappeared with the horse and rig and nothing has been heard of him since. You state that the livery man asked for a criminal warrant for larceny, and you inquire whether larceny is the crime which the man has committed. You refer me to the case of *Hill v. State*, 57 Wis. 377.

The case cited by you was decided in 1883 and will not be controlling in the present instance, upon the facts stated by you. Since the time of the decision in that case the statute (section 4415 Wis. stats. 1898), has been amended by chapter 278, laws of 1887, by adding thereto, at the end thereof, the following:

“Whoever, being a bailee of any chattel, money or valuable security, shall fraudulently take or fraudulently convert the same to his own use or to the use of any person other than the owner thereof, although he shall not break bulk or otherwise determine the bailment, shall be guilty of larceny and may be convicted thereof on an indictment or information for larceny, and upon such conviction be punished as hereinbefore prescribed.”

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The instruction which the court refused to give in that case, and which was declared error, was as follows:

“If the defendants, at the time said horses was hired, had no intent to steal it, the subsequent appropriation thereof to their own use is a mere conversion and is not larceny.”

Under the statutes as amended, this would not be error for a bailee who has possession of property and appropriates the same to his own use may be prosecuted under the larceny statute at the present time, which was not the case when the Hill case was decided.

I have examined the case of *Stoddard v. State*, 132 Wis. 507, to which you refer me. This does not change the rule but it seems that, under the facts stated by you, the man had no intention to return the horse and rig when he hired it. He obtained possession of the property by false pretenses, with the intention of appropriating the same to his own use or of selling it.

In the case of *Vought v. State*, 135 Wis. 6, 15, in paragraph 4, our court laid down the rule that it is not necessary that a trespass in the technical sense be committed, in order to constitute larceny, where the property is taken by artifice, fraud or false pretenses, citing cases.

I am of the opinion that you will be justified in having a warrant issued charging the said James Ricer with larceny of the horse and rig in question in Calumet county.

I believe this answers your questions.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Horse Stealing—Larceny—Horse stealing must be prosecuted under sec. 4416. Larceny may be prosecuted in the county in which the property was stolen or in any county through which the property is taken, with intent to steal it.

JAMES KIRWAN,

May 27, 1909.

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Yours of May 24th is received. You supplement the facts stated in yours of May 18th by stating that the horse and vehicle that were hired from Frank McGrath, a livery man in Chilton, on May 13th, were found in a livery stable in Manitowoc on May 20th, 1909; that James Ricer, the person that took the livery rig, attempted to sell the same in two places in Manitowoc county and finally, on May 14th, about twenty-four hours after he had hired the same, left it in the livery barn. You state that you are unable to learn of any offer to sell made by Ricer in Calumet county. You inquire whether the man can be charged with larceny of the horse and vehicle in Calumet county and whether he should be charged under section 4415, the general larceny statute, or section 4416, a special statute on larceny of horses.

In answer I will say that the opinion given to you on the 19th of May in reference to this matter must necessarily apply only to the vehicle taken by James Ricer. Section 4416 is the section under which the larceny of the horse comes. Said section necessarily excepts from and takes out of section 4415 the stealing of horses, under the familiar rule that, where there is in the same statutes, a particular enactment and also a general one that 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. This rule is laid down in *Felt v. Felt*, 19 Wis. 193; *State v. Hobe*, 106 Wis. 411.

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It has also been applied to similar larceny statutes in other states. See *McVeigh v. Ripley*, 77 Conn. 136; id. 58 Atl. Rep. 701; *State v. Moore*, 30 S. C. 69; id. 8 S. E. 437.

That part of section 4415 making embezzlement of personal property by a bailee larceny will apply to the vehicle in this case. It is not so certain whether such provision would apply to larceny of horses under section 4416. Under the above rule laid down as a special enactment, a special law being an exception to a general law, I am inclined to think that such provision would not apply to the larceny of the horse in this case. The question for you to consider is, whether you can prove that the man, when he hired the rig, had already the intent formed in his mind to deprive the owner of it. The hiring of a horse or other property with the intent to steal at the time of hiring is larceny, (25 Cyc. 41) and, where property is taken by artifice, fraud or false pretenses, with the intention of appropriating the same, such appropriation is larceny. (See *Vought v. State*, 135 Wis. 5, 15.)

If the said James Ricer, when hiring said horse, made false representations to the liveryman as to his intentions, this would be proof of his intent at that time to steal said horse. You may know of other circumstances and facts that would throw light on this phase of the case. If, however, it is impossible to show this and if the intent to appropriate the horse was formed after the horse had been hired, then you should bring your action under section 4418, for appropriating and embezzling the personal property of another.

In regard to the question as to what county the action should be brought in, I will say that, if James Ricer had already formed the intent to appropriate the said horse when he hired it, and you can prove that fact, then, of course, the crime was committed in Calumet county and he may be prosecuted therein. He may also be prosecuted in Manitowoc county, under the rule laid down by Bishop in his *Criminal Procedure*, volume 1, paragraph 59, where he states the following:

“Though, to constitute larceny, a taking and carrying away of the goods by trespass and an intent to steal them

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must concur, if, after one has done what completes the theft, he continues traveling away with and still intending to steal them, each step may be treated as a new trespass and fresh larceny; so that he may be indicted either in the county where he first took the goods, or in any other into which, the intent to steal continuing, he carries them.”

This rule was adopted by our court in the case of *Powell v.*

The State, 52 Wis. 217.

Hoping that what I have said will aid you in the prosecution of this case and that it answers fully your inquiry, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—Automobiles—Criminal proceedings proper for unlawful operating of—

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

June 8, 1909.

DEAR SIR:—I am in receipt of your favor of the 7th inst. in which you state the facts in an automobile case presented to you which I have considered and which, as I view it, presents a *prima facie* case of the unlawful operating of an automobile.

Your first inquiry is whether the owner or operator of the automobile is criminally liable under any law of Wisconsin.

In reply you are informed that the owner or operator of the automobile under the facts stated is, in my opinion, guilty of a criminal offense under chapter 305, laws of 1905, as amended by chapter 516, laws of 1907.

See *State v. Hamley* 119 N. W. 114.

As the court held in that case that a person unlawfully operating an automobile is criminally liable it becomes your duty to prosecute when proper case is presented.

What I have said in answer to the foregoing question answers your second question, that is, the action should be a criminal prosecution and not a civil action.

Official Opinions—Criminal Law.

Your third question is whether where an automobile comes along behind a horse and buggy is an automobile driver liable for the unlawful operation of the automobile or does it only apply to automobile meeting horses.

Replying to this inquiry I will say that I think the statute, section 1636-50 applies to operators of automobiles whether they are meeting teams or coming up behind them and passing them on the public highway where a signal or sign of distress is made as provided in this statute.

I am unable to find anything bearing on this case in your citation you give in 128 Wis. 384. The case on that page of that report has nothing whatever to do with operating automobiles or other machinery. I think you have made a mistake in your citation.

In answer to your fourth question I will say that no new law has yet been passed by the legislature effecting the operating of automobiles. An act for that purpose is now pending in the assembly. It may pass but it has not yet become a law and, of course, would not effect the case you present.

Trusting that what I have said answers your inquiry, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—Babcock Test—Ch. 43, laws 1903, construed in reference to facts stated.

HON. J. Q. EMERY,
Dairy & Food Commissioner,
Building.

June 9, 1909.

DEAR SIR:—I am in receipt of your letter of the 7th inst., in which you say,

“I wish to call attention to the provisions of section 3, chap. 43, laws of 1903, as amended by chapter 99, laws of 1905, which read as follows:

‘It shall be unlawful for the owner, manager, agent or any employee of a cheese factory, creamery, or condensed

Official Opinions—Criminal Law.

milk factory to falsely manipulate or under-read or over-read the Babcock test or any other contrivance used for determining the quality or value of milk or cream or to make any false determination by said Babcock test or otherwise. "At a certain creamery owned by farmers but rented by them to a manager who supplies the apparatus and employs a buttermaker to do the work inside the creamery, it is reported that the buttermaker having made a correct determination of the butter fat content of the cream of the various patrons for a given month or given period and having reported the same to the manager, that said manager has lowered the figures thus reported to him by the buttermaker and has paid the patrons upon the basis of the figures as thus lowered by himself instead of upon the basis of the figures reported to him by the buttermaker as determined by the Babcock test.

The question is has the manager by this transaction made a 'false determination' of the butter fat content by the Babcock test or otherwise within the meaning of this statute in such a way that this transaction of the manager comes within the jurisdiction of this commission, or is the case one of common fraud?"

Replying to your inquiry you are informed that I am of the opinion that the manager by the transaction set forth has not made a false determination of the butter fat content by the Babcock test, or otherwise, within the meaning of the statute quoted.

The buttermaker does not under-read or over-read the Babcock test or make any false determination by that test, or otherwise. He takes the figures made by this test just as they are indicated by it and reports them correctly to the manager. That action ends all connections with the Babcock test, but the manager after he has received the correct figures unlawfully lowers them to the injury of the patrons of the creamery. His action in this respect has nothing whatever to do with the test itself and is not connected with it. It is an independent transaction. One, apparently, as I view it, not de-

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signed to be covered by this statute and, hence, an act which does not come within your jurisdiction. The law was evidently designed to prevent false manipulation, under-reading or over-reading the Babcock test and the manager did not use any other contrivance for determining the quality or value of milk or cream or make any false determinations from the Babcock test. He simply changed the figures submitted to him by the butter maker and perhaps at a point far remote. He did not make a false determination but changed the determination after it was made.

Having in view the rule that criminal statutes are strictly construed and that they will not be construed so as to multiply offenses, I am inclined to the view that the offense committed by the manager of the creamery in question is not covered by said section but is covered by another statute.

Very truly yours,

F. L. GILBERT,

Attorney General.

Criminal Law—Fines—Remitting thereof by courts unlawful.

July 27, 1909.

HON. J. D. BECK,

Comissioner of Labor & Industrial Statistics,

Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of this date informing me of the action of Judge Jenkins of the municipal court of Chippewa county in remitting the fines of defendants who had pleaded guilty to violation of the child labor law and in which you ask whether there is any way or means of stopping such action.

Replying you are informed that I have recently given to this very matter in justice courts attention and I think the rule as to such courts is likewise applicable to courts of record in this state.

It has been held by the supreme court of the state, *In re Webb*, 89 Wis. 354, that a circuit court possessed no power to even suspend sentence. The court saying, *Id.* 356 and 357:

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“No legal reason appears to have existed to warrant the court in suspending its sentence, in whole or in part, after it had been pronounced, if it be conceded the court had such power. The action of the court seems to have been founded on the joint request of the prosecution and of the defendant, and to have been granted as a matter of leniency to the defendant. While it may be said that the defendant is in no position to complain or take advantage of the clemency of the court, the question at issue is one of power, involving serious considerations of public policy respecting the administration of criminal justice. After the defendant had been convicted and the sentence of the law in legal and proper form had been pronounced against him, it is difficult to understand upon what principle the court could further interfere in the premises. The right of the court, for cause, within the exercise of a reasonable discretion, to postpone sentence or suspend sentence, as it is said, seems to be clear; but we think, both upon principle and authority, its right to suspend the execution of the sentence after it has been pronounced cannot be sustained, except as incident to a review of the case upon a writ of error, or upon other well-established legal grounds. After sentence given, the matter within these limits would seem to be wholly within the hands of the executive officers of the law. The sole power is vested in the governor ‘to grant reprieves, commutations, and pardons after conviction, for all offenses except treason and cases of impeachment, upon such conditions and with such restrictions and limitations as he may think proper.’ Const. art. V., sec. 6. And the action of the court in the premises, after it had regularly pronounced the punishment provided by law for the offense in question, is clearly obnoxious to the objection that it is an attempted exercise of power, not judicial, but vested in the executive. When the sentence was pronounced the defendant was in custody; and it became so instanti his duty to pay his fine, and, for failure to do so, the term of his imprisonment at once began. It had fully expired before the order of October 12, 1894, was made, under which he has been committed

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and is now held in confinement. The sentence had been in part complied with, and the attempted withdrawal indefinitely of the remainder was, we think, without legal warrant and void.”

See also *State v. Crook*, 115 N. E. 760.

The words added to the judgment suspending sentence after the judgment has been fully pronounced are of no force and should be ignored.

Neal v. State (Ga.) 42 L. R. A. 190.

Such courts have no authority to suspend execution of sentence, much less have they power to remit it in the whole or in part. When a defendant is convicted or pleads guilty, the court before which such action is taken cannot, in my opinion, do less than impose the minimum penalty. For the judge to do otherwise would be a breach of his official duty. In other words, courts cannot remit fines they impose and words from them to that effect are ineffectual to that end. As to whether or not there are means of stopping such action by our courts, I will say, that in two cases recently brought to the attention of this Department I have informed the courts so doing to collect the fines so imposed or issue a commitment for the defendant, and in each case payment of the fine has been made.

The state is interested in the matter of the payment of fines imposed as they go into the school fund, the income of which is used for the support of the schools of the state, and if demand is made of the judge, so attempting to remit fines, to collect the fines or commit the defendants for non-payment thereof, I think he will do so.

Trusting that what I have said fully answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law

Criminal Law—Remitting fines. Aug. 7, 1909.

HON. J. D. BECK,

Commissioner of Labor & Industrial Statistics,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 4th in regard to the practice of certain judges of the state of remitting fines where the accused pleads guilty or is convicted, and you inquire whose duty it is to make demand upon the several judges to demand that the fine be collected or issue commitments.

In reply I will say that as I view it this duty devolves upon the district attorneys of the respective counties.

I think it would be a good plan to favor each district attorney in the counties where this matter has arisen with a copy of my opinion to you of the 27th ult. and ask them to make demand as therein indicated, if demand is necessary.

Further answering your letter in regard to children deceiving employers as to their age by stating, in order to secure employment, that it is under sixteen instead of sixteen or over that age, I will say that as I view it, such deception of employers does not excuse them for employing such children. It is the real age of the children which must control, not the age which they may state, and I think that an employer of labor acts at his peril in employing children if they are younger than the statute authorizes him to employ; for instance, it has been held that where a saloon keeper is forbidden to sell intoxicating liquor to minors under a certain age, where a sale is made to such minors the saloon keeper is guilty even though he does not know that the purchaser is a minor. See *State v. Hartfiel*, 24 Wis. 60; *State v. Preston*, 34 Wis. 675, 686; *State ex rel. Conley v. Wausau*, 118 N. W. 810; see also Black on Intoxicating Liquors, section 418. Exhibits returned herewith.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

A fire policy on goods in a brick building includes goods in a building erected as a wing against the wall of the factory.

Blake v. Exchange Mutual Ins. Co. of Philadelphia, 78 Mass. 265.

A will conveying all the property in a certain street was held to include two cottages behind the house specifically mentioned.

Doe v. Roberts, 5 Barn. & Ald 407.

The words "to," "by," "along," "with," "in," "upon" or "down" a creek, slough, strait or bay mean the middle of the main channel thereof unless otherwise expressed.

Political Code of Montana, 1895, section 4106.

The words "into" and "from the" ocean shore mean a point three miles from the shore.

Political Code of California, 1903, section 3907.

Numerous other authorities may be cited on either side of which shows the diverse senses in which this preposition is used as applied to different matters. I do not find any authority specifically defining this work as used in such a statute as the one under consideration. I think a very reasonable argument may be made on either side of the case. As criminal laws are strictly construed, I feel quite doubtful whether the court would construe this statute to apply to a boy who was doing work outside of a store, though perhaps that might be done. On the whole, I do not see that I can add anything which may show you definitely the way in which the word should be construed. I think we will never know absolutely until it is defined by some court in reference to a statute such as is under consideration.

Perhaps it was the intent of the legislature to make this apply to all employment of children under that age, thus limiting the hours during which they should be employed, on the other hand, it may have been the purpose of the legislature that children under the age of sixteen should not be kept closely confined at work in a store for more than a certain number of hours and that it had more reference to the *close confine-*

Official Opinions—Criminal Law.

ment of children than it did to *the hours* during which they might be employed doing outside work.

The situation you present is puzzling and not free from doubt, but on the whole I think you will be justified in instituting a prosecution thereby presenting the question for a judicial determination.

Regretting that a more definite answer cannot be given to your inquiry, I remain,

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—Evidence.—Testimony of child.

MR. JAMES KIRWAN,
District Attorney.

Sept. 21, 1909.

Chilton, Wisconsin.

DEAR SIR:—I am in receipt of your letter of Sept. 14, in respect to the sodomy case you have pending there. You state that the child upon whom this offense was committed is but seven years of age and are fearful that the judge may not allow it to testify.

Replying to this you are informed that there are two cases in the supreme court of this state which do not appear to have found. In both cases the child was seven years of age and was allowed to testify and one of the cases was like the one you mention, a case for the same heinous offense. Those cases are Means v. State, 125 Wis. 650, and Grabowsky v. State, 126 Wis. 447. I think a perusal of these cases will answer several of the inquiries you submit.

I do not think it material that the child did not earlier inform its parents of the offense. That would be only a question for defendant's counsel to discuss to the jury.

Under No. 4 you state that on the preliminary examination it appeared that the offense was committed on June 14th, and that now it appears that it was committed on June 15, 1909. I think you might file an information as of June 14 and when

Official Opinions—Criminal Law.

the true date is proven on trial move to amend your information accordingly. This is an offense in which time is not of importance. See Sec. 4650 of the Statutes and *State v. Emmett*, 23 Wis. 632.

In reply to your fifth inquiry I would say that I regard it as doubtful whether you should be allowed to show other offenses of the same nature committed on other children a month and a half later. You state that the other offenses arose later than the one with which the defendant is charged, and were committed on different children. Such being the case, I think that such testimony is inadmissible. You will notice that in the *Lamphere* case cited, 114 Wis. 200, 201, other offenses were committed on the *same* children they were properly admitted in evidence, but in the *McAllister* case, 112 Wis. 496, prosecution for assault with intent to rape, the state was not allowed to introduce evidence of assault of a similar character upon another woman than the one described in the information.

There is no offense known to our statutes as an attempt to commit sodomy. Perhaps it might be covered by common law, but if such an attempt were made by a man on a boy it would certainly constitute an assault of which the defendant might be convicted.

I think if doctors were called to examine the accused as to his sanity they may testify to such facts as are brought to their attention at such examination, but not if they were called as private physicians. See the statute on privileged communications.

I do not think you could offer evidence as to the defendant's practicing self-abuse or going to houses of ill fame or drunkenness, on the trial of this offense, unless the defendant should at the trial offer evidence of good character. If that were done it might open the way to contradicting or rebutting it by such evidences as you state.

Trusting what I have said answers your inquiry, I remain,

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Criminal Law.

Criminal Law—A sheriff of one of the counties in Michigan who has committed timber trespass on State Forest reserve land may be brought into the state on a requisition upon the Governor of Michigan and tried in the county where offense was committed.

November 2, 1909.

HON. E. M. GRIFFITH,
State Forester.

DEAR SIR:—Yours of October 30th is received. You call my attention to the alleged fact that Mr. Holmes, who is sheriff of Iron county, Michigan, has committed timber trespass upon state forest reserve lands in Forest County, Wisconsin, and that he refuses to make payment for the same. You say that there is satisfactory evidence that Mr. Holmes has committed the trespass and inquire how you should proceed to bring criminal action against him, he being a resident of Michigan, and whether his holding the office of sheriff of Iron County, Michigan, would in any way exempt him.

In reply I will say that timber trespass under section 19, chapter 264, laws of 1905, may be punished by a fine as high as one thousand dollars or by imprisonment for as long as three years in state prison, or by both fine and imprisonment. The way to proceed against this man is that followed in all criminal offenses: a warrant should be issued for his arrest in the county in which the trespass has been committed, and Mr. Holmes be brought into this state from Michigan on a requisition made upon the governor of that state. In my opinion, the fact that Mr. Holmes is sheriff of a county in Michigan would not prevent his being brought to this state upon a requisition.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Criminal Judgment—Collection of fine—In a judgment imposing a fine and in default of payment imprisonment the fine cannot be collected by execution when defendant fails to pay fine.

A. N. ANDERSON,

Dec. 11, 1909.

*District Attorney, Rusk County,
Ladysmith, Wisconsin*

DEAR SIR:—Yours of November 27th was received and has had careful consideration. You inquire whether a fine can be collected by execution, that is, whether a person that has property can be forced to pay a fine or whether such person has the choice of going to jail if he wishes to do so. In the particular case involved you say that a justice in your town found a man guilty of larceny; that the town being small and having no jail and he being a farmer living near, the justice let him go, with the understanding that he was to get the money and come in the next day and pay the fine; that the sentence imposed by the justice was a fine and, in default of the payment of the fine, sixty days in jail. You say that the man never appeared, and that you understand he is working in Milwaukee; that he has plenty of property from which the fine could be collected.

In answer to your inquiry I will say that courts have universally held that a fine may be collected by execution; but, in the case in question, the justice imposed a fine on the defendant and, in default of payment of the fine, sixty days in jail. This is a judgment of fine in the alternative, substituting imprisonment as a punishment in default of payment of the fine. In other words, the judgment expressly states what the punishment shall be in case the defendant does not pay the fine. In such case the punishment is not the fine, but the imprisonment. It seems to me that under such a sentence the fine cannot be collected by execution when there is a default in payment of the same, but that the punishment will be imprisonment only.

See Am. & Eng. Ency. of Law, 2d ed., p. 68.

I have been unable to find a decision of our courts on this question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Fines—To be recovered in criminal proceedings.

MR. ED. VOIGT,

Dec. 14th, 1909.

District Attorney,

Sheboygan, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 11th, inst., in which you inquire whether under the provisions of the oil inspection law the proceedings in case of a failure to pay the fee should be a criminal prosecution or a suit for forfeiture.

In reply I will say that several different penalties are provided for violations of this law. In section 1421e it is provided that any person who shall sell, offer for sale or for use oil without being inspected or which shall not have been properly stamped, sealed or marked, shall be liable to a fine of not less than \$5.00 nor more than \$500. Other penalties are provided in said act, 363 of the laws of 1909. Each of the penalties named in each of these statutes is denominated a fine and it is created by *statute*. I think, therefore, that they clearly come within the opinion of the supreme court in the case of *State v. Hamley*, 137 Wis. 458, as not being collectable by a civil action for a forfeiture. It will be necessary to institute a criminal prosecution therefor.

The question as stated in the opinion of the attorney general and to which you refer was a close one, but since it was rendered the Supreme Court has held that a criminal action only should be brought for fines provided by statute. I, therefore, am of the opinion that for the offenses first described in section 1421e it will be necessary to institute a criminal prosecution.

Yours truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Forgery—Fact that act was committed on Sunday does not alter offense.

December 14, 1909.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—In your communication of the 11th inst. you set forth the circumstances of a forgery committed in your county and have asked under what section of the statute this offense should be prosecuted and for a form of complaint.

The fact that the offense was committed on Sunday would in no way affect the criminal prosecution. I have not the time to look up authorities on this question and I do not think that it is necessary.

The facts as stated by you constitute a violation of sections 4454 and 4455. The punishment provided is the same in each section. It might be difficult to prove that the person prosecuted actually altered the check, so I think that a conviction could be more easily obtained under section 4455. You have the proof of the tendering and passing of the forged check, which is all that is needed under that section. The person who drew the check or the person upon whom the check was passed, or any other person, may make the complaint. It is not necessary, of course, that the person making the complaint should have met with financial loss because of the commission of the offense. The altering of the check constituted a forgery. The check was then, as altered, a forged paper, and the tendering and passing of it as true constituted an offense according to section 4455.

Your suggestion that the person who cashed this check had no legal right to do secular business on Sunday might be of force in a civil action to recover the money paid, but I do not think that it applies at all in a criminal prosecution.

I herewith inclose a form of complaint.

Yours very truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Place of trial of criminal offenses.

Dec. 17, 1909.

F. J. REICHENBACH,

*District Attorney, Jackson County,
Black River Falls, Wisconsin.*

DEAR SIR:—In your letter of the 16th inst. you state that on September 18th, 1909, a woman died in the village of Merrillan, Jackson County, Wisconsin; that an inquest was held and that the evidence tended to show that the deceased went to the village of Fairchild, in Eau Claire County, on or about the 25th of August, 1909, and there received medicine from Dr. Cole, at his office in said village, and that Dr. Cole then and there used instruments upon her for the purpose of producing an abortion, and that he did then and there produce an abortion upon her; that the deceased returned to Merrillan and, after a lingering sickness, died. You say that the office of Dr. Cole is more than one hundred rods from the Jackson County line. You have asked me these three questions:

“1. Can the defendant be prosecuted in Jackson County for producing abortion, or miscarriage?

“2. Can the defendant be prosecuted in Jackson County for causing the death of the child or the mother?

“3. In what county should the prosecution be instituted?

Section 4583 Wis. stats. 1898, relating to abortion, is as follows:

“Any person who shall administer to any pregnant woman or prescribe for such woman or advise or procure any such woman to take any medicine, drug or substance or thing whatever or shall use or employ any instrument or other means whatever or advise or procure the same to be used with intent thereby to procure miscarriage of any such woman shall be punished,” etc.

The offense described in this section was, according to the facts stated in your letter, committed in Eau Claire County more than one hundred rods from the county line. The offense was wholly consummated in Eau Claire County. Section 7 of article I of

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the constitution of Wisconsin provides that in all criminal prosecutions the accused shall be entitled to a speedy trial in the county wherein the offense shall have been committed. A prosecution for this offense shall therefore be had in Eau Claire County. The facts stated in your letter bring the offense within the provisions of section 4352 Wis. stats. 1898, which is as follows:

“Any person who shall administer to any woman pregnant with a child any medicine, drug or substance whatever or shall use or employ any instrument or other means with intent thereby to destroy such child, unless the same shall have been necessary to preserve the life of such mother, or shall have been advised by two physicians to be necessary for such purpose, shall, in case the death of such child or such mother be thereby produced, be deemed guilty of manslaughter in the second degree.”

Section 4619 Wis. stats. 1898 provides that:

“If any mortal wound shall be given or other violence or injury shall be inflicted or any poison shall be administered in one county by means whereof death shall ensue in another county, the offense may be prosecuted in either county.”

I do not think that the latter section applies to the facts in this case. It may be said that a mortal wound was inflicted in Eau Claire County, which resulted in the death of the woman in Jackson County, but the wound was not given by violence; it was given with the consent and at the request of the deceased.

I have found several decisions holding that, in the absence of a statute, prosecutions for homicide may be had in the county where the death occurred, although the mortal wound was given in another county. However, the great majority of decisions are to the effect that the infliction of the wound, together with the felonious intent, fully constitute the offense, and that the trial of the offense should be in such county, regardless of the place of death.

The decision in the case of *State v. Gitteau* is notable. President Garfield was assassinated in the District of Columbia, but died in New Jersey. The Supreme Court of the District of Co-

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lumbia held that the courts of the District of Columbia had exclusive jurisdiction of the trial of that offense.

“A prosecution for abortion must be brought in the county where the medicine is given or other acts producing the abortion are performed, although the result of such acts occurred in another county, unless, as in some jurisdictions, a statute allows prosecution in either.”

12 Cyc. 231, citing *Hauk v. State*, 148 Ind. 238.

In the case of *State v. Hollenbeck*, 36 Iowa 112, the facts were similar to those in this case and the statute of Iowa is almost identical with ours. In that case the court says:

“The offense defined by this statute consists in wilfully administering the medicine, etc., with the intent to procure miscarriage. When the medicine is administered with that intent the offense is complete, regardless of the result. If death ensue, the party may be guilty of murder or other crime, but that question is not involved in this case. The offense charged in this indictment being completed by administering the medicine with the intent specified in Carroll County, it follows that the district court of Calhoun county has no jurisdiction of the offense.”

In the case of *Moore v. The State*, 37 Tex. Crim. Rep. 565, the statement of facts shows that the drugs were administered and the wound inflicted by instruments in one county and the miscarriage occurred in another county. In that case the court said:

“The defendant procured the drugs and administered the same to the prosecutrix in Jack County. He procured the instruments and performed the operation on the prosecutrix in Jack County. All that he did to produce the abortion of the prosecutrix was done by him in said county. The final consummation of the offense occurred in Montague County, but the sole cause of this was set in motion by appellant in Jack County. The causes which produced the effect all occurred in Jack County—that is, the appellant put in operation the force in one county, which produced its results in another; and we hold that he was responsible in the forum where he performed the acts which resulted in the abortion.”

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The doctrine laid down in *State v. Morrow*, 40 S. C. 221, is to the same effect. It seems to me, from your statement of facts, that the indictment or information should contain three counts: one, charging the offense of producing an abortion; two, for causing the death of the child; three, for manslaughter of the mother. It is certain that the courts of Jackson County would have no jurisdiction to try the first two offenses and I am of the opinion that the same is true of the third offense. There is no doubt whatever of the jurisdiction of the courts of Eau Claire County to try these offenses and I am therefore of the opinion that the prosecution should be had in that county.

Yours very truly,

F. L. GILBERT,
Attorney General.

Criminal Law—Bastardy Proceedings—In bastardy proceedings one who has had a preliminary examination and discharged for lack of sufficient evidence may be arrested and another examination held when new evidence is discovered.

December 21, 1909.

J. A. MARKAM,

District Attorney, Trempealeau County,
Whitehall, Wisconsin.

DEAR SIR:—Yours of December 16th is before me. You state that in October you prosecuted a fellow for bastardy; that the justice before whom the preliminary examination was held discharged the defendant, ruling that there was not sufficient evidence to hold him for trial in the circuit court; that since then you have discovered considerable new evidence, which, in your judgment, justifies a second preliminary examination; that you caused a second warrant to issue in the above matter, on the strength of section 4656 Wis. stats. 1898 and the authority of *Campbell v. The State*, 111 Wis. 152; that the defendant was arraigned last Tuesday and that his counsel pleaded former examination and discharge and moved for dismissal on the strength of the decision of our court in the case of *State v. Braun*, 21 Wis.

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600; that the justice overruled the motion and that the case was continued to January 15th on motion of the defendant. You inquire whether the Campbell case overrules and supersedes the case of State v. Braun and whether the defendant can legally be held over for trial.

You will notice that said section 4656 applies only to a second preliminary examination in criminal cases, said section being found in chapter 189, which is headed "Proceedings in Criminal Cases." The proceedings to be followed in bastardy cases you will find in chapter 64 of the statutes of 1898. See sections 1531 and 1533. The case of State v. Braun was decided before the amendment to said section 1533 was added. You will notice that chapter 136 of the laws of 1905, section 2, amends said section 1533 by adding thereto the provisions of section 4656. Since this amendment the same rule applies in bastardy cases that applies in criminal cases under the decision of the Campbell case. It is therefore my opinion that the said amendment to section 1533 and the rule laid down in the case of Campbell v. State supersedes the decision of our court in the case of State v. Braun, and that the defendant can properly be held over by the justice before whom the second preliminary examination was held.

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—Indians—Under the decisions of our Supreme Court an unallotted Indian on a reservation is subject to the criminal laws of this state when the crime is truancy or violation of our compulsory education law.

HON. J. D. BECK,
Commissioner of Labor,
Madison, Wisconsin.

January 20, 1910.

DEAR SIR:—Yours of December 2nd was duly received, together with a letter received by Mr. H. P. Peterson from Thomas Baker. You state that Mr. Peterson, acting in the capacity of

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truant officer, has found a case of truancy at Odanah; that the truant child is the daughter of an unallotted Indian, who sets forth the claim that he is exempt from the compulsory education law because of this fact.

I understand that Odanah is within the limits of the La Point Indian Reservation. Mr. Baker, in his letter to Mr. Peterson, says:

“I am an unallotted Indian, and neither has my daughter nor her mother ever been allotted, and therefore not as yet citizens within the meaning of the General Severalty Act, of 1887, sec. Session, 49th Congress, and I contend not amenable to other than the United States.”

The general rule is laid down that a state has no jurisdiction over crimes committed by Indians within a reservation, such jurisdiction being in the United States or tribal courts.

33 Cyc. 147.

Our courts, however, in an early decision, held that the criminal laws of this state apply to the Indians on their reservations within the state.

See *The State v. Doxtater*, 47 Wis. 278, also
The State v. Harris, 47 Wis. 298.

These decisions of our court have never been reversed and they were approvingly cited in the case of *Stacey et al. v. La Belle*, 99 Wis. 520, 524. It is true that since the decision of our court in the case of *State v. Doxtater* and that of *State v. Harris*, supra, the act of the United States congress of March 3d, 1885, gave exclusive jurisdiction to the United States court of certain enumerated crimes. These crimes, however, do not include the offense here in question. In view of these decisions of our courts, I would say that the law in question, enforcing the attendance of children at the public schools, is applicable to the truant child of Mr. Baker and her paenrts. It may be possible that our Supreme Court would reverse its position, in view of the fact that other courts have uniformly laid down a different rule, but, as the cases cited have never been reversed by our courts I do not feel at liberty to say that these laws do not apply to the Indians in

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question. The New York court seems to have given a decision similar to that of our court. (See *People v. Peters* (County Court), 18 Misc. (N. Y.), p. 83.

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—Bastardy—Father of bastard child may be prosecuted under Sec. 4787c, although he was imprisoned for failure to pay judgment for support of said child and who was subsequently released from imprisonment under Sec 4315.

January 21, 1910.

F. P. REGNER,

District Attorney,

Wausau, Wisconsin.

DEAR SIR:—Yours of December 22nd was duly received, also a copy of the judgment in the proceeding in question. You state that a certain person in your county was convicted of bastardy and that judgment against him provided for the payment of the costs of the prosecution and the sum of \$25 to the mother of the child and an amount each week for the support of the child, to be paid to the mother until the said child becomes fifteen years of age; that there was a further provision in said judgment that the defendant give a bond in the sum of \$800, conditioned for the performance of said judgment and the payment of the sums ordered thereby to be paid and the costs of prosecution and, in default thereof, that the defendant be committed to the county jail until he shall have complied with and performed the said judgment or shall be otherwise discharged according to law; that the defendant failed to furnish said bond and to pay said amounts and was confined in the county jail of Marathon county for ninety days; that thereafter he applied for and secured a discharge from imprisonment and that since his release he has neglected and refused to provide for the child, although able to do so. You inquire whether, under section 4587c of the statutes, as amended by chapter 131, laws of 1905,

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he can be prosecuted and again imprisoned, in view of the fact that section 4315 Wis. stats. 1898 provides as follows:

“The prisoner, after being so discharged, shall be forever exempt from arrest or imprisonment for the same debt unless he shall be convicted for having wilfully sworn falsely upon his said examination or in taking the oath before prescribed.”

Said section 4587c provides as follows:

“And any person, after having been determined by the judgment of any court of record having jurisdiction thereof to be the father of any bastard child who shall unreasonably refuse or neglect to provide for said child,” etc.

The penalty attached to the violation of said law is imprisonment only. It thus appears that the defendant was imprisoned because he did not furnish the bond ordered to be furnished by the court. The prosecution under section 4587c would be for the offense of subsequently unreasonably refusing or neglecting to provide for said child. It seems to me that it can hardly be said that an imprisonment that would follow a conviction under said section 4587c would be an imprisonment for the same debt for which the defendant had been imprisoned before. It would be for an offense committed subsequently to the former imprisonment. It has frequently been held that a bastardy proceedings against a defendant is not for the purpose of punishing him, however: it is simply a proceeding for the purpose of providing support for the child. The provision of section 4587c is for the punishment of a person for neglecting to provide support for his own child.

I have been unable to find any decisions of our courts on this question or any decision by any other court of last resort that would help us and, while the question is not entirely free from doubt, still it is my opinion that a prosecution and conviction and imprisonment in this case under section 4587c would be upheld by our courts.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Weights—The criminal law against falsifying of weights in case of sales or purchases is broad enough in this state but not in case the weight is for determining freight.

January 24, 1910.

HON. O. G. MUNSON,
Governor's Private Secretary.

DEAR SIR:—Your favor of January 20th, inclosing a letter received by the Governor from Leonard S. Smith, state Sealer, and requesting an opinion upon the question therein submitted, has been received.

Mr. Smith states that there is reason to believe that not only are petty thefts being perpetrated all over the state, but certain railway and warehouse corporations wilfully and systematically falsify their scales, and inquires whether this class of offenders can be reached with our present laws.

In answer I will say that Mr. Smith is mistaken when he says that it is optional with counties to purchase standards. Section 1660 of the Wisconsin statutes of 1898 provides that the county shall purchase such standards. Mr. Smith was undoubtedly thinking of town boards, with whom it is optional to purchase the standards established by the state and county.

As to whether offenders can be reached under the present law, I will call your attention to section 1670 of the statutes, which provides as follows:

“No person shall sell, buy or receive in store any grain at any weight or measure per bushel other than the standard weight or measure per bushel fixed by law; and for any violation hereof the offender shall forfeit not less than five nor more than fifty dollars.”

There is another statute to which I would call your attention, providing a punishment for using a false weight, viz., section 4432, as amended by chapter 168 of the laws of 1909. These laws are broad enough to cover the falsifying of any weights in the sale or purchase of commodities such as grain, etc., but it seems they are not broad enough to cover the fal-

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sifying of weights used for the purpose of charging freight. It would be well to have the law amended in this regard.

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—Prisoners may be taken through Michigan when they are held by a duly qualified officer of this state by warrant.

Feb. 14, 1910.

HON. G. W. RICKEMAN,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR:—In reply to Mr. Russell's letter to you which was referred to me I will say, as to whether he has authority to hold a prisoner while passing through a part of Michigan, that he has such authority when armed with a warrant but not otherwise.

Michigan statutes, section 1, (11393) provides as follows:

“That it shall be unlawful for any sheriff, coroner, constable or other officer of the state of Wisconsin or other person lawfully authorized under the laws of the state of Wisconsin to act as any such officer, having in his lawful custody any person or persons, arrested in the state of Wisconsin, under a criminal warrant or process, or under any writ, order or process in a civil action or proceeding, issued out of or by any court of said state of Wisconsin, or by any officer of said state of Wisconsin authorized to issue such warrant, writ, process or order, to convey or transport any such prisoner through any portion of the state of Michigan, whenever it shall be necessary or convenient to do so in order to bring such prisoner before any such court or officer of the state of Wisconsin, or to deliver him to any jailer, or commit him to any prison of said state of Wisconsin, for any lawful purpose whatsoever. Any such officer of the state of Wisconsin, shall, while in the state

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of Michigan with any prisoner or prisoners in his custody for the purposes aforesaid, have all the rights and powers in relation to such prisoner or prisoners as would a sheriff of this state.”

This Michigan statute is sufficient authority to authorize any officer or person armed with a warrant to convey through any part of Michigan persons under arrest when necessary to do so in order to reach the court which issued the warrant, but the statute would not authorize the transfer through Michigan or any part of it of a person who has been arrested without warrant or in charge of an officer who possesses no warrant for his arrest.

Yours truly,

F. L. GILBERT,
Attorney General.

Criminal Law—Larceny—A person may be convicted of larceny as bailee under section 4415 upon an information charging common law larceny.

March 11, 1910.

FULTON THOMPSON,
District Attorney,
Racine, Wisconsin.

DEAR SIR:—Yours of March 8th was received. You inquire whether a person can be convicted of larceny as bailee under section 4415 of the statutes upon an information charging common law larceny.

In reply I will say that you will notice that, under the last part of section 4415, a person who converts the property of another in his possession as bailee, to his own use, may be convicted of larceny, although he shall not break bulk or otherwise determine the bailment. You will also notice that the statute then provides that such person “may be convicted thereof on an indictment or information for larceny.” Bishop Statutory Crimes, sec. 420, and following sections, cites the English statute, which is similar to ours, and says that the

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statute as originally enacted did not contain the last provision, and the rulings of the court that it would be necessary to allege the bailment in order to convict. Then the last clause was added, in order to do away with this necessity. You will notice that our statute contains this last provision and expressly provides that a conviction may be had upon an information charging larceny.

There are no decisions of our court upon this question, except in the case of *Vought v. State*, 135 Wis., p. 6, where the court says (p. 15):

“Moreover, by section 4415, statutes of 1898, embezzlement is made larceny and counsel for defendant says that, if the state has proved the offense, it is embezzlement.”

Here the court seems to indicate that, although the facts show embezzlement, a conviction for larceny under such facts will stand.

It is my opinion that this express provision of our statute decides the matter presented in your inquiry, and as information charging ordinary larceny is sufficient, although you prove larceny as bailee at the trial.

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—An information charging adultery should allege a certain time on which the crime was committed and a conviction will be sustained although the evidence showed that the crime was committed on another day.

GEORGE B. CLEMENTSON,
District Attorney,
Lancaster, Wis.

March 11, 1910.

DEAR SIR:—Yours of February 19th was duly received. You inquire as to the information that you were about to file against certain parties in your county, on the charge of adultery, and you state that you were unable to fix any pre-

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cise day on which the crime was committed, although you believe that you have evidence to show that it was committed at some time. You inquire what would be the situation if you should fix a certain date in the information and the defendants should show that they were not together at that time and hence could not have committed the adultery on the day mentioned in the information.

In answer I will say that I believe that you should allege in the information a certain day on which you believe you can prove the commission of the crime and if, at the trial, the evidence shows that the crime was not committed on that day, but was committed on another day, a conviction could be had under those facts, and the defendants, proving an alibi, would have to prove the alibi, not only for the day alleged in the information, but for the day on which the evidence would show the crime to have been committed. If the alibi proven was simply to the effect that the defendants were not present at the time the crime is alleged to have been committed in the information, this fact would go to the jury, together with all the other facts in the case, and it would be evidence for the jury to consider in arriving at their verdict.

In the case of *People v. Wright*, 11 Utah, p. 41, and in *State v. Iowa*, 49 Ia., p. 440, similar questions were before the court, and the court charged in those cases that the exact time need not be proven and that such charge could not be construed into a direction to disregard the proof of the alibi. These cases may aid you in your case.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Criminal Law—Complaint for an offense may be made before a court commissioner.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

April 7, 1910.

DEAR SIR:—I am in receipt of your letter of the 6th inst. stating that there was no justice of the peace nor police justice in the village of Stockbridge in your county and that you wish to make complaint etc.

In reply I will say that I think we will pass by the statutes you mention and pass directly to several decisions of our court holding that a court commissioner has authority to issue warrants for the arrest of persons charged with crime, hold examinations, and commit them if bail is not given.

It has been repeatedly decided by the supreme court that circuit court commissioners have such authority even in cases of misdemeanor and we have heretofore rendered an opinion thereon. See page 307-8 of the opinions of the attorney general, 1908. See *Faust v. State*, 45 Wis. 273; *State v. Gronke*, 88 Wis. 159 and the recent case of *Wieden v. State*, 124 N. W. pages 509-510. I assume that you have court commissioners in your county and while speaking of this matter will say that cases may arise which you would prefer to have brought before a circuit commissioner rather than before a justice of the peace or a police justice and you have the option to bring them before circuit court commissioners if you choose.

Very truly yours,

F. L. GILBERT,
Attorney General.

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*Criminal Law—False Pretenses—*Cheat at common law.

MR. F. L. MCNAMARA,
District Attorney,
Hayward, Wis.

April 11, 1910.

DEAR SIR:—Your letter of April 7th, stating that one J. Miller has visited the woodsmen in the camps in your county, “representing that he was engaged in the tailoring business in Superior, Wisconsin, and solicited orders for clothes from the woodsmen,” has been received. Also that he represented that the clothes would be delivered at the camp within ten days or two weeks; that the woodsmen paid part and in some instances the entire purchase price and that as yet no clothes had been delivered; that you have made inquiries regarding this man in Superior and find that he is without property or means and irresponsible and that he has been doing this same thing for several years. You add that there is no question in your mind but that he never intended to make or deliver the goods, but that as a matter of fact he is a tailor and has run a tailor shop in the city of Superior under one name or another and you request an opinion as to whether such “acts constitute a crime.

In reply will say that false pretenses, to constitute a criminal offense, must be false representation of a material fact or facts as they then exist. Now it seems that his representation that he was a tailor and engaged in the tailoring business in Superior is not false because from what you state he is a tailor and is or has been engaged in the tailoring business at Superior. If either of these representations were false then he may be prosecuted for obtaining money by false pretenses but his promise to deliver the clothes at some time in the future is not an element constituting false representation and cannot be taken into consideration. I do not think the facts which you state presents a case of obtaining money by false representations. They surely do not unless you may be able to show that at that time he was not engaged in the tailoring business at Superior.

It may be that the acts of Miller would bring him within

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the definition of a cheat at common law. (See Bishop's Criminal Law, Vol. 2, Seventh Edition, page 10, but I doubt that as it seems that the cheat must be accomplished by some instrumental or false symbol or token other than mere words. Without these, under the facts stated, it would be doubtful whether he could be proven a cheat at common law, and as stated, unless you can show some present condition falsely represented, I think he could not successfully be proceeded against for false pretenses.

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law—A check made, dated and delivered on Sunday is void and it is not forgery to alter it.

May 12, 1910.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

DEAR SIR:—Yours of May 11th is received. You say that you have a case where one Joe Klinkner issued a \$15.50 check to a workman of his on the Chilton National Bank and that the man changed the same to "forty," thus raising the check to forty dollars; that the check is dated by the man who issued it, September 6th, 1909, which was Sunday; that the check was changed and sold on the same Sunday to a citizen of Chilton, who next day presented it to the bank that cashed it, but that, when it went to the Chilton National Bank, on which it was drawn, it was rejected as a forgery. You inquire whether anyone can forge a void check.

In answer to your inquiry I will say that the case of *John v. State*, 23 Wis. 504, seems to be decisive of the point raised by you, for it holds that forging an instrument that is invalid on its face does not constitute the crime of forgery. I take it from the statement of facts given by you that the check was actually made on the day on which it was dated. If in fact the check

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had been drawn and delivered on a secular day, although it was dated Sunday, it might perhaps be forgery, nevertheless.

See *State v. Sherwood*, 90 Ia. 550; 58 N. W. 911.

Van Sickle v. People, 29 Mich. 61.

But, as the check was dated, made and delivered on Sunday, it is void in fact as well as upon its face and the alteration of it cannot, in my opinion, be forgery. It seems to me, however, that, although the man did not commit forgery, he did commit an offense under section 4423, under the facts stated, that is, he obtained money under false pretenses.

Very truly yours,

F. L. GILBERT,

Attorney General.

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OPINIONS RELATING TO EDUCATION.

Education—Schools—The word “schools” in chap. 321 Laws of 1901 does not mean each department of school.

MR. JOHN CUNNINGHAM,
Attorney-at-Law,

January 12, 1908.

Janesville, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 9th inst. relative to the interpretation to be put upon the word “schools” as used in chapter 321, Laws of 1901, and also the letter of District Attorney Fisher explaining the circumstances under which you make the request for an opinion on behalf of the county board, from which it appears that you are the acting District Attorney in this particular matter.

You state:

“We have in the rural districts of our county some state graded schools of the first class and some state graded schools of the second class. That is schools having two departments and schools having three departments, all departments being in the same building, and the schools being simply district schools with one building and these different departments taught therein. It is claimed by our county superintendents that each of the departments of these state graded schools can be counted as a school under chapter 321, Laws of 1901. That is a state graded school with two departments, it is claimed by them, constitutes two schools. A state graded school with three departments constitute three schools.”

Second:

“We have in the superintendent’s district some ordinary graded schools at Edgerton, Evansville, Milton and Milton

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Junction. In some of these graded schools there are five, six, seven and eight ordinary grades. Also there is a high school in some of these buildings. It is claimed by our county superintendents that in one of these places where there is a building, say with seven grades and a high school, with the seven grades and high school all in the same building, constitutes eight schools, as the word 'schools' is used in chapter 321 of the laws of 1901."

Replying to the same will say that chapter 321 of the laws of 1901, so far as material to the decision of this question, provides:

"The county superintendent of schools in any county or superintendent district may, by and with the consent of the county board, appoint a deputy provided he has under his jurisdiction not less than one hundred schools."

There is nothing in the context of said law which throws any further light upon the meaning of the word "schools" as found in said chapter.

"School is a generic term, and denotes an institution for instruction or education."

Amer. Asylum of Deaf & Dumb v. Phoenix Bank, 4 Conn. 172.

"School is an institution for learning; an educational establishment; an assemblage of scholars; those who attend upon the instruction in a school of any kind; any place or means of discipline, improvement or instruction."

In re Sanders, 53 Kas. 191.

"A school is a place for learned intercourse and instruction; and institution for learning; an educational establishment; a place for acquiring knowledge and mental training."

Omaha Med. College v. Rush, 22 Nebr. 449, (Citing Webster's Dictionary.)

It would seem from the foregoing that a "school" is to be considered and treated as a unit made up of its component parts which are not in and of themselves a "school." A graded

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school necessarily is made up of different departments, but in my opinion each department does not of itself constitute a school as the word is used in our statutes. A common district school may have two rooms or departments in one building presided over by two teachers and yet that would not say that they were two common schools in said district simply because the very small children possibly learning their A, B, C's were placed in one room for convenience and other children somewhat more advanced were placed in the other room to learn and recite their lessons.

I can readily understand when it comes to a question of supervision by a county superintendent or for statistical purposes in the course of educational work and records that technical school men may treat different departments in the same school as separate schools, but when it comes to the legal definition of the word "school" I cannot agree with the contention of your district superintendent that each department or room presided over by a teacher is such a "school" as was in the mind of the legislature when said chapter was enacted. The legislature will convene, as you know, on the 13th of this month and it might be well for parties interested to have this law made more definite and certain if the legislature intended what is now being claimed by your district superintendent. Had the legislature intended to treat each department and room presided over by a teacher as being one of the units in figuring the number of schools in a school district, it would have been a very simple matter for it to have provided that when there were one hundred different departments presided over by separate teachers in the superintendent's district that then and in that case the superintendent could, with the consent of the county board, appoint a deputy.

I am therefore of the opinion that the different departments of common schools and graded schools cannot be counted as a separate and distinct school in interpreting said law.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Education—Officers—School district treasurer has pecuniary interest in contract described and is guilty under section 4549.

July 24th, 1908.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Yours of July 22nd is received. You submit for my official opinion the following:

“A village in this county is building a new, large school building. The treasurer of the school district is also a stockholder and director and treasurer of a Wisconsin Lumber Company, which is selling large quantities of lumber and building material to the private contractor who has the contract with said school district to build said school building for said school district for a certain price according to the plans and specifications therefore and his contract with said school district. The school district has an architect who is also superintendent of the building with power under the contract to refuse or accept the work and material for said building on behalf of said school district.”

“Would the fact that he (the school district treasurer) as a member of the school board has to accept said material and building for the district on the approval of the architect who is superintendent of the building, make such school district treasurer liable under this statute, or any other, to arrest and prosecution?” (Statute referred to is section 4549 Wis. stats. 1898).

In answer to your inquiry I will say that section 4549 of the Wisconsin statutes of 1898 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, . . . who shall have, reserve or acquire any pecuniary interests, 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

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in relation to the same, or in relation to any public service, 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, . . . shall be punished by imprisonment in the county jail not more than one year or fine not exceeding five hundred dollars.”

From the statement of facts submitted by you, I am of the opinion that the treasurer of the school district acquired a pecuniary interest, if not directly, then indirectly, in the contract furnishing the material for the school building. The material is furnished by a company in which he is one of the directors and from which he derives a pecuniary profit, and he, in his official capacity, must also pass upon the acceptance of said material for the school district. It seems clear to my mind that such a case is clearly covered by said statute.

Yours respectfully,

F. L. GILBERT,
Attorney General.

Education—School—State Public—Children admitted to by a court that had no jurisdiction, may be recommitted to the school upon proper proceeding.

August 24, 1908.

HON. M. J. TAPPINS,
Secretary State Board of Control,
Madison, Wisconsin.

DEAR SIR:—Your communication of the 22d inst., inclosing a letter from C. M. Bright, Superintendent of the State Public School at Sparta, is received. You state that three children were committed to the State Public School by the judge of the superior court of Superior, and that, after these children had been placed in families, the court, on a re-hearing of the matter, vacated the order committing the children to the said school. You have asked for my opinion as to whether, under these con-

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ditions, there is authority for again committing the children to the State Public School and placing them out with the parties to whom they are now indentured.

Mr. Bright, in his letter to the Board of Control, states that "On the 28th day of May, 1908, it appears that the Superior Court of the City of Superior had a session sitting in judgment on its own proceedings, at which it incidentally reviewed a petition from Ole Frederickson to set aside the order of the court committing the children to the State Public School on the ground of lack of jurisdiction and irregularity in proceedings, to wit: 'that no summons or other process had been issued before said order was made and that no notice, summons or other process was served on said petitioner or on any relative of said children before said order was made or at any other time.'"

Mr. Bright quotes a portion of the court's findings as follows:

"The court finds as a matter of law that the said order made on February 8th, committing said children to said industrial school at Sparta, Wisconsin, was without jurisdiction and void."

The court having found that the commitment of the children to the State Public School was without jurisdiction, the matter then stands as if nothing whatever had been done. The children were not legally committed to the school and therefore the officers of the school never had legal jurisdiction over them. Such being the case, I am of the opinion that proper proceedings may be begun and that, if it can be shown that the father is not a proper guardian and that he is unable to furnish the children a suitable home, the children may be committed to the State Public School and by the officers of the school indentured to proper guardians.

I herewith return Mr. Bright's letter.

Respectfully,

F. L. GILBERT,
Attorney General.

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Education—School—An amendment to the constitution of the state changing the minimum school age from four to six years will make it unlawful to support kindergartens out of the school fund.

HON. A. W. DURLEY,
Superior, Wisconsin.

Sept. 5, 1908.

DEAR SIR:—Yours of July 20th was duly received and the question submitted by you has received careful consideration.

You call my attention to joint resolution No. 23 which was adopted by the legislature of 1907 and which provides that section 3, Article X of the constitution be amended by striking out the word "four" in the fourth line thereof and inserting in lieu thereof the word "six" so that when amended the said section shall be as follows:

"Section 3. The legislature will 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 six and twenty years; and no sectarian instruction shall be allowed therein."

The question submitted by you is whether the change in the constitution, if adopted, would apply to the children attending the kindergarten department in our public schools.

In answer to your inquiry I will say that the question submitted is a very close legal question. Section 2 of Article X of our constitution after providing for the raising of money for a school fund provides that it "shall be set apart as a separate fund to be called the school fund, the interest of which and all other revenues derived from the school lands shall be exclusively applied to the following objects, to-wit: first, to the support and maintenance of common schools in each school district and the purchase of suitable libraries and apparatus therefor; second, the residue shall be appropriated to the support and maintenance of academies and normal schools and suitable libraries and apparatus therefor." Following this provision section 3, which is proposed to be amended by the resolution in question, provides that the legislature shall provide by law for the establishment of

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district schools which shall be as nearly uniform as practicable and which shall be free and without charge for tuition to all children between the ages of four (six) and twenty years. It would seem that the provisions in section 3, taken in connection with the provisions in section 2, amount to both a requirement and a prohibition and that the legislature would be prohibited from establishing as part of the district schools a department for children below the age of six and paying for said schools out of the school fund. Under a similar provision in the Missouri constitution the Supreme Court of Missouri came to the same conclusion to which I have arrived in *Roach v. The Board of President and Directors of the St. Louis Public Schools*, 77 Mo. 484. On page 488 the court said:

“The provisions of the 1st and 6th sections of article 11 of the constitution of the State, taken together, are conclusive on this point. The 1st section in effect declares that all persons in this State between the ages of six and twenty shall be gratuitously instructed in the free public schools therein provided for, and the 6th section in like manner declares that the ‘public school fund’ therein mentioned, shall be faithfully appropriated for establishing and maintaining the ‘free public schools’ provided for in said article, and for no other uses or purposes whatsoever. The two sections, taken together, amount to both a requirement and prohibition. By the first, free public school for the gratuitous instruction of all persons in the State between the ages of six and twenty are required, but by the sixth, the funds thus dedicated to that use are prohibited from being expended for any other uses or purposes whatsoever. The expenditures by the defendant of its revenues for the purpose of admitting and instructing in said schools children under the age of six years, is a use of it funds not authorized, but forbidden.”

The Supreme Court of Colorado came to a different conclusion on the same question but it seems that the provision as to the school fund in the constitution was not similar to the provision in our constitution, nor that of the Missouri constitution. In the case of *In re Kindergarten Schools*, vol. 18, page 234, on page 236, the court said:

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“In the case of *Roach v. The Board of President and Directors of the St. Louis Public Schools*, 77 Mo. 488, the supreme court of Missouri, in construing sec. 1 in connection with sec. 6 of art. 11 of their Constitution, (sec. 1 being in terms like sec. 3, art. 9 of our Constitution) adopted a conclusion seemingly at variance with the views we entertain; but it will be seen in that case great stress is placed on the language of sec. 6 in that it expressly provided that the public school funds should be faithfully appropriated to the establishing and maintaining of the free schools provided for in sec. 1, and for no other uses or purposes whatsoever; and that ‘The two sections, taken together, amount to both a requirement and a prohibition.’ ”

It will be noticed that the reason that the Colorado court arrived at a different conclusion was because the provision in the constitution was not similar to that of Wisconsin and Missouri. These are the only two cases which I have been able to find on the question presented by you. The authorities, therefore, are to the effect that if the amendment to the constitution as proposed is adopted, it will have the effect of preventing the use of interest or proceeds of the school fund created by section 2 of article 10 of the state constitution in support of schools for children under six years of age.

Very truly yours,

F. L. GILBERT,
Attorney General.

Education—High Schools—Fee—May not charge higher tuition than that prescribed by law. To share in state aid free high schools must comply with all the provisions of the statutes.

September 16th, 1908.

HON. C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR:—In your letter of the 16th inst. you say:

“It appears that a certain free high school district having ample school accommodations as provided by law, has

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refused to admit properly qualified non-resident pupils to the privileges of the school unless the parents pay tuition in excess of the amount allowed by law to be collected of the town in which the parents of the pupils reside. In other words, the free high school district charges the towns in which the pupils reside fifty cents per week and collects of the parents the balance of the tuition which they elect to charge these pupils;”

and you ask me these questions:

“1. Do free high school districts have the right to take advantage of the provisions of law and collect a portion of the tuition for non-resident pupils from the towns in which the parents reside and collect a supplementary tuition from the parents of the pupils?”

“2. If such act is unlawful, does it not deprive the district of the right to share in the special state aid granted to free high schools?”

Sections 1 and 2 of chapter 329, laws of 1903, are in part as follows:

“The free high school board of any free high school district organized under the laws of this state shall admit to the high school under its control, whenever the facilities for seating and instruction will warrant, any person of school age prepared to enter such school, who may reside in any town or incorporated village, but not within any free high school district, and who shall have completed the course of study in the school district in which he resides, or one equivalent thereto. Persons so admitted shall be entitled to the same privileges and be subject to the same rules and regulations as pupils of the school who are residents of the free high school district. Whenever persons, not residing in the free high school district and having completed the course of study in the school district in which they reside, or one equivalent thereto, as herein provided, enter any free high school, the free high school board of that district shall be entitled and is hereby authorized to

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charge a tuition fee for such pupils not to exceed fifty cents per week.”

The language of this law is plain and its purpose is clearly stated in its title, viz.: “An act relating to encouraging attendance upon free high schools by residents of towns and villages having no free high schools, and prescribing the conditions entitling persons to attend.”

This law clearly provides that pupils residing in towns and villages having no free high school, who have made the required preparation, may enter any free high school having the facilities for accommodating them. The general purpose of the law is to widen the usefulness of the free high schools which are partially supported by the state. The law gives the right to these pupils to enter these free high schools under the conditions above stated, upon the payment of a tuition fee of fifty cents a week. For the board of a school district having the facilities for the seating and instruction of more pupils to refuse entrance to pupils who have made the legal preparation and who offer to pay the legal tuition is a violation of this law.

In answer to your second question I will say that section 496 Wis. stats. provides that,

“Any free high school district which shall have established a free high school according to the provisions of these statutes, and shall have maintained the same for not less than eight months in any school year shall be entitled to receive from the general fund of the state annually one-half of the amount actually expended for instruction in its high school during such year over and above the amount required by law to be expended for common school purposes, but not to exceed in one year five hundred dollars to one district.”

Any free high school which violates the provision of chapter 329 or any other law of the state relating to free high schools is not established and maintained according to the provisions of law. For a free high school to legally share in the state aid it must comply with all the provisions of the

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statutes. A pupil entitled to enter a free high school and offering to pay the legal tuition, who has been refused admission, has his remedy at law.

Yours very truly,

F. L. GILBERT,
Attorney General.

Education—Library—Under chap. 417, Laws of 1905, county clerk is authorized to draw a county order on county treasurer for cost of library books—notification by district superintendent that the library books have been furnished as listed by him.

HON. C. P. CARY,

Sept. 26, 1908.

State Superintendent,
Madison, Wis.

DEAR SIR:—Yours of September 23rd is received. You state that the county clerk of a certain county in this state refuses to comply with that provision of chap. 417 of the Laws of 1905, otherwise known as the township library law, which reads as follows:

“The county or district superintendent shall notify the county clerk to draw an order upon the county treasurer for the cost of the books so furnished to each town. It shall be the duty of the county treasurer to issue a draft in favor of the company or firm for the amount so certified.”

You further state that this county clerk holds that he has no authority to draw an order upon the county treasurer for the cost of such books until he has been authorized to do so by the county board. You request my official opinion as to my construction of the above quoted part of the township library law.

In answer to your inquiry I will say that sec. 715, subd. 2, W. S. 1898, provides as to the duties of the county treasurer as follows:

“It shall be the duty of the county treasurer to pay out all moneys belonging to the county only on the order of the county board, signed by the county clerk and counter-

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signed by the chairman, except when special provision for the payment thereof is or shall otherwise be made by law.”

Sec. 709, subd. 3, W. S. 1898 provides in regard to the duty of the county clerk as follows:

“It shall be the duty of the county clerk to sign all orders for the payment of money directed by the board to be issued and to keep in a book therefor a true and correct account thereof and of the name of the person to whom each order is issued but he shall in no case issue any county order except upon a recorded vote or resolution of the board authorizing the same,” etc.

You will notice that these are general provisions of the statutes and they apply in all cases where there is no special statute upon the subject covering a special case. Chap. 417, Laws of 1905 is a later statute and covers a special subject and is therefore controlling in the matter under consideration. The money that is withheld is from the annual apportionment received from the school fund which is to be used for establishing and supporting township libraries. The law provides that books shall be selected and furnished and makes it the duty of the county superintendent to ascertain whether the orders are filled by the company furnishing the books. When the county superintendent is satisfied that the orders have been filled according to the lists prepared that he shall notify the county clerk to draw an order upon the county treasurer for the cost of the books furnished to the town. It is then made the duty of the county treasurer to issue a draft in favor of the company or firm furnishing the books for the amount certified by the county superintendent. The fact that there is no express provision in this law directing the county clerk to draw an order upon the county treasurer upon receipt of the notification from the county superintendent is confusing to the county clerks and may cause them to believe that they have no authority to draw such order.

I have carefully considered this statute, however, and I have come to the conclusion that the law sufficiently provides that the county clerk may draw an order upon the county treasurer upon

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receipt of the notification from the county superintendent that the books have been furnished as ordered and that thereupon the county treasurer is authorized to pay the money out of the funds in his possession for that purpose and it is not necessary for the county board to order the county clerk to draw the orders in question. The statute might have been drawn in such a way as to make the meaning clearer and more easily understood, still, I am of the opinion that the construction which the court would place upon it is as I have indicated. The statute being a special statute and later than the general statute covering the same subject I am of the opinion that it is controlling.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Education—Schools—Rural of the first class—Only \$50 a year may be apportioned to one district or to one sub-district even though such district maintain more than one school.

October 12, 1908.

HON. C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR:—In your letter of the 10th inst. you have asked for my interpretation of chapter 600, laws of 1907. You say that in the northern part of this state many of the towns under the township system of school government are divided into sub-districts and that some of these sub-districts maintain more than one school; that these schools are held in separate buildings and under the charge of separate teachers. You ask whether this chapter may be so construed as to give such sub-districts fifty dollars annually for each school maintained according to its provisions.

Section 560g Wis. stats. 1898 provides as follows:

“Every school district which shall have maintained a school for eight months the previous year, provided a suitable school building, needful apparatus and installed an adequate system of ventilation . . . shall be deemed to have maintained a rural school of the first class.”

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Section 560h provides that any district maintaining a rural school of the first class shall be entitled to special state aid to the amount of fifty dollars per year for three years, to be paid from the state treasury. I do not think that this chapter may be interpreted to give to any school district more than fifty dollars of the special state aid. The law provides that, if a school district shall have maintained a rural school of the first class, it shall be entitled to this special aid of fifty dollars. It does not provide that it shall have the special aid of fifty dollars for each and every rural school of the first class which it shall maintain.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Education—State Superintendent—Jurisdiction of on appeal from refusal of town board to alter the boundaries of school districts.

December 8th, 1908.

HON. C. P. CARY,

Superintendent of Public Instruction.

DEAR SIR:—Your letter of November 9th was duly received. You say that an appeal has been taken to your department from the action of the town board of the town of Rockland, Manitowoc county, Wisconsin, refusing to act upon a petition of certain residents of School District No. 2 in said town, asking that said town be divided into two districts; that a petition was presented to the town board of said town May 7th, 1908, accompanied by a map of the district showing the outlines of the proposed new district; that the board of supervisors of said town met on May 27th, 1908, and made a written decision as follows:

“Rockland, Wis., May 27, 1908.

“We, the undersigned town board of Rockland, do not feel able to take up the matter of dividing the school district No. 2 and do justice, therefore we return the application.

(Signed) G. P. TORRISON,
ERNEST DUFFKE,
JACOB

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You submit the question whether you have jurisdiction in this case, it being an appeal from the refusal of the town board to act in the matter.

In answer I will say that I am of the opinion that the refusal of the town board to take up the matter of dividing school district No. 2 and do justice, as they say, must be taken as a refusal to divide the district—as a denial of the petition. I am informed by one of your assistants that no notices of proposed alteration were served upon the clerks of the school districts whose boundaries would be affected by the proposed change. The law provides that, whenever a town board shall contemplate making alterations in the boundaries of any school district, they shall give at least five days' notice in writing to the clerks of the school districts whose boundaries are proposed to be changed. Our supreme court has held that, unless such notices are given, the town board has no jurisdiction to make changes in boundaries and that, upon appeal, the state superintendent acquires no jurisdiction.

State v. Thayer, 74 Wis. 48.

State v. Graham, 60 Wis. 395.

State v. Cary, 132 Wis. 501.

In the Graham case the court says:

“It does not appear that any notices were given of the proposed change to the clerks of the school districts. These notices were essential to authorize the town board to take any action in the matter; for that these districts were affected by the alteration made by the town boards is a right too clear for discussion. Now, it is very plain, unless the requisite notices were given to the clerks of all the school districts which were affected by the alteration, that the town boards have no authority to act or to decide upon the proposed alteration. The giving of the proposed notices was absolutely essential to jurisdiction; without them no jurisdiction would attach. The principle of law has often been affirmed by this court in these summary proceedings taken by town officers, that jurisdiction is only acquired by a strict compliance with the statutory directions as to giving

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notice . . . And because the giving of the proper notice as to any alteration of a school district concerns the public, the officers of the school district cannot waive it or dispense with the giving of it. It follows from these views that the order of the state superintendent dismissing the appeal in this matter is reversed, and that the order of the town board is hereby reversed and set aside.”

In the Cary case the court says:

“We are convinced that in the formation of a school district the records of the town board of supervisors should, in order to confer jurisdiction on the board under the statute in question, show at least written proof or admission of service of the notice upon the school district clerk or clerks, as the case may be. The affidavit of service filed with the state superintendent is also insufficient as proof of service because it does not state the time, place, or manner of service and does not purport to be made by the party who served the notice. It follows, however, from the omission to make and record with the town clerk proof of the service of the notice upon the district clerks, that the town board of supervisors had no jurisdiction in the matter and that the state superintendent acquired none on appeal.”

These cases hold that, unless the town board have the jurisdiction in the matter appealed from, the state superintendent acquires no jurisdiction. The notices to the district clerks are required only when the town board contemplates making alterations in the boundaries of the school districts. In the case in hand the town board had not reached that stage in their deliberations. A petition for alterations was filed with the town board, the board met and took action, which amounted to a denial of the petition. I am satisfied that, in doing this, the board acted within their jurisdiction—that no notices to the district clerks were required to give them authority to dismiss the petition. The law provides that whenever any person feels himself aggrieved by any action of a town board relating to school matters he may appeal to the state superintendent. This action, being one within the jurisdiction of the town board

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and relating to school matters, is therefore appealable. The town board had authority to deny the petition or to notify the district clerks and to proceed to a hearing of the merits of the petition. I believe that the state superintendent on the perfection of the appeal, takes the authority or jurisdiction of the town board; that he may, if he believes that there is no merit in the petition, dismiss it. If he believes that the facts stated in the petition warrant it, he may give the notice to the district clerks required by the statute and proceed to hear the facts in the case and, if his judgment directs, he may proceed to make an order altering the school districts.

Yours very truly,

F. L. GILBERT,
Attorney General.

Education—School board of agriculture—Not entitled to salary.

JAMES THOMPSON,

March 4, 1909.

District Attorney,

La Crosse, Wis.

DEAR SIR:—Yours of February 16th was duly received. You call my attention to chapter 288 of the laws of 1901, which creates, in section 2, a county school board of agriculture and domestic economy and provides that the county superintendent of schools shall be a member of said board. Section 3 provides that such county superintendent shall be a member of the board and *ex officio* its secretary.

You submit for my opinion the following questions:

1. "Is the county superintendent entitled to compensation for services on said board in addition to his salary as superintendent of schools?"
2. "Should the said board be paid out of the agricultural school fund, or should payment be made out of the general fund?"

In answer to these questions I will say that said chapter 288, which creates the county board and makes the county superintendent a member thereof by virtue of his office and the secre-

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tary of said board, contains no provision for compensation of members of the board. Neither do I find any other section of our statutes providing for compensation. In the absence of said statute it is the rule that such officers take their office *cum onere* and that they acquire no right, legal or equitable, to a compensation for the services performed as such officers. This is a well recognized rule. See *Crickler v. Supervisors*, 35 Wis. 284; *McCumber v. Waukesha Co.*, 91 Wis. 442; *Meechem Public Officers*, secs. 881 to 884.

In reaching this conclusion I have taken into consideration the provisions of section 694 Wis. stats., which provides that the county board shall have its annual meeting, to fix the amount of the salaries of salaried officers to be elected during the ensuing year; but it is very evident that these members of the county board in question are not county officers in the sense in which the term is used in said section. Neither is there a provision in the law that they shall be compensated or receive a salary.

I am therefore of the opinion that the members of the county board in question are not entitled to any compensation for their services as such officers. The county superintendent being *ex officio* a member of said board, the services performed by him as such member as part of the services that he is to perform as county superintendent and therefore he is compensated for such services by the salary that he receives as county superintendent.

I believe that what I have said answers both of your questions.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Education—Bill 268a relating to the establishment of school districts in cities and annexing territory outside of city for school purposes but denying to the electors of said annexed territory right to participate in election of school board and in representation although tax is constitutional.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

May 22, 1909.

DEAR SIR:—I have the honor to acknowledge receipt of yours of May 20th, in which you submit to me bill No. 268A., for my

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official opinion as to its constitutionality. This bill has been passed by both branches of the legislature and is before you for your approval and signature. It relates to the election and appointment of boards of education in cities and the changing of school systems and school district boundaries. You have called my attention especially to section 925—113n, which provides for the election of the school officers. They are to be elected by the qualified electors of the city that is the school district proper, although, under section 925—113, territory outside of the city is annexed to the district for school purposes. This act therefore provides for an election of school officers and denies to that part of the electors residing in the territory outside of the city limits the right to participate.

You inquire whether this feature of the bill renders it unconstitutional. You further call my attention to the method provided for taxation under section 925—119n, by which the people in the territory outside of the city limits are taxed without representation, at the same rate that property within the city is taxed for school purposes. You ask whether this feature of the bill renders it unconstitutional.

In reply I will say that the provisions of this act are substantially the same provisions of law under which the school district in the city of Madison was created and contiguous portions of the town of Blooming Grove are attached to said city for school purposes. The school district proper is coextensive with the city limits of Madison. The members of the board of education of said city are elected by the common council and said board has the management of all the schools of the city. It hires teachers and expends the money derived from taxation and the school funds and also erects the school buildings in said city. The electors of the territory lying outside of the district are required to pay taxes for the support and management of the schools of the city at the same rate as the city, but they have no voice in the management and control of the schools of the district. In the case of *Hall v. City of Madison*, 128 Wis. 132, our supreme court had under consideration the legality of a bond issue for the building of a high school in the city of Madison. It was contended that said bond issue was illegal because

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the inhabitants of that part of the district lying outside the limits of the city had no right to vote on the question when it was submitted to the vote of the electors. The question was argued before the supreme court and the bond issue was declared legal. Our court said:

“The situation of the inhabitants of the so-called attached territory seems simply to be that they have the privilege, on payment of their share of the expenses of operation of the Madison schools, to send their children to those schools. In this sense this territory and its inhabitants are part of the school district, but apparently in no other. The school district, so far as government is concerned, is still the territory included in the city limits of Madison; that city, through its board of education, purchases and sells school sites and builds, operates and owns its school buildings without let, hindrance or aid from the attached territory. If new school houses must be built, the city of Madison builds them. The attached territory and its inhabitants receive school privileges, but do not participate in the ownership, control or management of the schools.”

It was then held that such inhabitants had no right to vote on the question of issuing bonds to build a school house in the city of Madison and that said bond issue was legal.

I am informed that there are similar provisions in regard to other cities of the state. For the statutes relating to the city of Madison, see chapter 295, laws of 1861, chapter 203, P. & L. laws of 1867, chapter 127, laws of 1877.

It will be seen upon examination of these statutes that a similar system to the one contained in this bill has been in operation in this state for a great many years. I find no decision of our court that has ever questioned it. Neither have I been able to find a decision of our court laying down a principle that, applied to this case, would make it unconstitutional. In the case of *Hall v. the City of Madison, supra*, the court did not in so many words directly pass upon the constitutionality of the acts in question but it seems to me that they were approved and, in the absence of any decisions of our courts, I do not see my way clear to pronounce the act a violation of our constitution.

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Under subdivision 3 of section 925—113, no district is made a part of a city school district until the majority of the electors of said district have at a special election voted to become a part thereof. The electors of the territory lying outside of the city of Madison which is attached to the city for school purposes had no voice in the matter, for the said territory was annexed by an act of the legislature without the consent of the said electors. (See chapter 127, laws of 1877.)

It is therefore my opinion that the act in question is an improvement on the Madison system. I know of no reason why this act should be unconstitutional.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Education—The county superintendent of schools acting as secretary of county training school board is not entitled to extra compensation.

MR. PHILIP LEHNER,

July 19, 1909.

District Attorney Green Lake County.

Princeton, Wisconsin.

DEAR SIR:—Yours of July 15th was received. You inquire whether, under the statute creating a county training school board, the county board have the power or authority to vote and pay the salary to the county superintendent as ex officio secretary of said board, this salary being voted to the county superintendent in addition to his salary as county superintendent and after he has become secretary of said board.

Under section 411-2, Sanborn's Supplement to our statutes, the county superintendent is made a member of the county training school board and the section also provides that "the county superintendent of schools shall be ex officio secretary of said Board." He being ex officio secretary of said board, it is a part of his duty as county superintendent to perform the duties of secretary of said board and the salary which he receives as county superintendent will cover the services which he renders as such secretary.

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I am therefore of the opinion that the county board is not authorized to provide a salary for the county superintendent for services as secretary of the county training school board in addition to his salary as county superintendent. Such a method of increasing the salary of said office would be in contravention of section 694, statutes 1898, both in its original form and in its amended form by chapter 376, laws of 1907, and also of section 698, statutes 1898, as amended by chapter 307, laws of 1903.

Very truly yours,

F. L. GILBERT,
Attorney General.

Education—Deaf Schools—Law for aid applies to current year.

Oct. 1, 1909.

HON. C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR:—In your communication of the 14th ult. you have called my attention to chapter 537, laws of 1909, and have asked for my opinion as to whether or not the act became operative upon the date of its passage and publication.

The act under consideration relates to schools for the deaf and makes appropriation for them out of the state treasury. Paragraph 2, section 1 of the act is in part as follows:

“There shall be paid out of the state treasury annually in the month of July, to the treasurer of the school district board or of the board of education in the city or village maintaining such school or schools under the charge of one or more teachers, whose qualifications shall be approved by the state superintendent, the sum of one hundred and fifty dollars for each deaf pupil instructed in such school or schools at least nine months during the year next preceding the first day of July, and a share of such sum proportionate to the term of instruction of any such pupil who shall be so instructed less than nine months during such year.”

This act was published and went into effect June 22d, 1909. It relates to the appropriation for work done during the school

year ending June 30th, 1909. It directs the state superintendent to make an apportionment of money in the month of July following. There is nothing in the act to indicate that the legislature did not intend to appropriate money to deaf schools for work already done. A small portion of the work was to be done after the passage of the law. I am of the opinion that the law became operative upon the date of its publication, June 22d, 1909, and that the act covers the then current year.

Very truly yours,

F. L. GILBERT,
Attorney General.

Education—City Superintendent of Schools.—The law has not created the office for all schools. Law creates the office and the council fills it.

October 27, 1909.

A. N. ANDERSON,
District Attorney,
Ladysmith, Wisconsin.

DEAR SIR:—In answer to your letter of the 25th inst. I will say that, from the study of the statutes relating to the office of city superintendent of schools, I am of the opinion that the law does not create this office for all cities. If a city had no school system at the time of its incorporation, if such case were possible, it would, by adopting the general city charter, have the office of city superintendent, which office should be filled by the board of education. If the city, at the time of incorporation, is under the district school system, then it remains under that system, unless changed to the city system by a vote of the electors. I do not think that the board of education creates the office. The office is created by the electors of the city in adopting the city charter, or, where necessary, by voting to change the school system.

In addition to the statutes cited in my former letter, I will call your attention to chapters 177 and 237 of the laws of 1909 as bearing upon the subject. I do not think that any action by the city council is necessary or that the city council has any authority in the matter. You say that the city of Ladysmith has a board of education, consisting of six members appointed by the mayor, with the consent of the council. This would indicate that

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your city had changed from the district school system to the city system, although you speak in your former letter of some action being taken at a school meeting. Cities, of course, operating under the city system of school management, have no annual school meetings.

I can say this in a general way: that, if your city has by vote of the electors changed from the district school system to the city system of school management, then the office of city superintendent exists and your board of education may elect a city superintendent. The statutes relating to the office of city superintendent are not plain and there is opportunity for debate in relation to their interpretation. The statutes upon this subject, read together, lead me to the opinion that the electors of the city may by vote create the office of city superintendent; that the board of education may elect the superintendent and that the common council has no jurisdiction in the matter.

Yours very truly,

F. L. GILBERT,
Attorney General.

Education—High Schools—State aid applies only to future maintenance.

November 17th, 1909.

HON. C. P. CARY,
State Superintendent,
Madison, Wisconsin.

DEAR SIR:—In your letter of the 16th inst. you have called my attention to chapter 257, laws of 1909, which restricts the amount of state aid to be paid to free high schools. You have asked me whether or not the aid for the last school year shall be apportioned according to the provisions of this law.

The school year of 1908–9 ended upon June 30th. Chapter 257 went into effect July 1st, 1909. This chapter amends the law relating to state aid to be given to free high schools in towns having no graded schools. The amendment limits the amount to be paid, according to the number of assistant teachers employed in the high school. The purpose of the law is to stimulate the

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establishment of high schools and to reward the better equipment and maintenance of such schools. The law as amended could, of course, have had no effect upon the high schools during the past school year. Estimates of expenses and appropriations for high schools at the beginning of the last school year were made in reference to the law as it then was.

I do not wish to imply that any contractual relation existed between the state and these high school districts so as to prevent or limit the legislature in altering the amount of state aid. However, these facts have a bearing upon the interpretation of chapter 257. It is a well established rule of interpretation that a statute shall not be construed to apply to past cases or conditions so as to have a retroactive effect unless such intention is clearly expressed in the language of the statute. There is nothing in the language of the amendment to section 491b, or chapter 257, that indicates that the legislature intended it to apply to maintenance of high schools in the past. The appropriation that you are about to make is for school maintenance during the school year of 1908-9. Chapter 257 was not in force during any of that time. I am of the opinion that you should apportion the money to these schools according to the provisions of section 481b, Stats. 1898, as it read before it was amended by the legislature of 1909.

Yours very truly,

F. L. GILBERT,
Attorney General.

Education—Normal Schools—Regents may receive expenses while attending annual meeting from state treasury.

December 30, 1909.

HON. FREEMAN H. LORD,

Members Board of Regents of Normal Schools,
River Falls, Wisconsin.

DEAR SIR:—You have asked for my official interpretation of section 398 Wis. stats. 1898 and whether or not Regents are entitled to any compensation for the ordinary and usual committee

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work done at the regular annual and semi-annual meetings of the board.

Section 398 is as follows:

“No member of the board of normal regents shall receive any pay for traveling or attendance at any meeting of the board, but for any specific service rendered under the direction of the board, other than attending the meetings thereof, such compensation may be allowed any member as the board shall deem just and reasonable; and such compensation and all moneys actually and necessarily expended by any member in traveling, attending meetings, or performing any other duty or service directed to be performed, shall be paid out of the normal school fund income of the state treasury on account presented to and adjusted by the board and certificate signed by the secretary and president thereof.”

It seems clear to me that, according to this statute, members may be reimbursed their actual expenses while attending the annual and semi-annual meetings of the board, but that they are entitled to no compensation whatever for their services while upon attendance at such meetings.

Yours very truly,

F. L. GILBERT,
Attorney General.

*Education—Public Library School—Supplies for—*The superintendent of public property must furnish stationery and supplies for the use of the library school in the Carnegie library building of Madison.

February 3, 1910.

MR. C. C. BENNETT,
Superintendent of Public Property,
Madison, Wisconsin.

DEAR SIR:—Yours of February 1st, in which you inquire whether, under the law, the superintendent of public property is to furnish stationery or supplies for the use of the library

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school held in the Carnegie library building of this city, is received.

The library school in question is conducted by the free library commission under the provisions of chapter 238, laws of 1899, as amended by chapter 377, laws of 1905.

Under section 290 of the statutes of 1898 it is provided that the superintendent of public property shall furnish all necessary stationery to "the secretary of the free library commission for their use."

You will notice that the wording of this provision is somewhat different from that of the same section applying to other departments and officers in the capitol. Its general wording is that the stationery shall be provided for the officer (naming the officer), "for his office." It is thus clearly shown that the legislature intended that stationery be furnished for the free library commission, not only in its offices in the capitol, but wherever it may be required. This intent is also shown by the provisions in section 373 m, chapter 203, laws of 1907, which provides:

"The free library commission is authorized to purchase out of its appropriation from time to time necessary special equipment or supplies not ordinarily kept in stock by the state superintendent of public property."

As the library school in question is conducted by the free library commission and is a part thereof, I am of the opinion that, under these various provisions of our statute, it is made the duty of the superintendent of public property to furnish stationery and supplies for the use of said library school.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Education—Agricultural Schools—County agricultural school boards may employ teachers for a period of time extending beyond their term of office.

D. E. McDONALD,

District Attorney,

Oshkosh, Wisconsin.

March 4, 1910.

DEAR SIR:—Your letter of February 23d has had consideration. The statute does not specifically authorize the county agricultural school board to make a contract for the employment of teachers extending beyond their term of office. The same may be said of the statute relating to district school boards. Our supreme court, however, has held that a contract made by a district school board prior to the annual school meeting is valid, even if every member of that board was retired from office before the term of employment of the teacher began. I cannot see why the doctrine laid down in *Hemmingway v. Joint School District No. 1, Towns of Oak Grove and Hubbard*, 118 Wis. 29, is not applicable to county agricultural school boards. I am of the opinion that a county agricultural school board that goes out of existence in March may legally hire a teacher of said school for the next year beginning the following September.

Yours very truly,

F. L. GILBERT,

Attorney General.

Education—Normal Schools—They are incorporated institutions of learning.

HON. WILLIAM KITTLE,

Secretary Board of Regents of Normal Schools,

Madison, Wisconsin.

March 16, 1910.

DEAR SIR:—Replying to your verbal inquiry made yesterday, in which you submit letters from I. L. Lord, of River Falls, one of the regents of Normal Schools, Hon. I. L. Lenroot, M. C., and the Third Assistant Postmaster General, as to whether the state normal school at River Falls may be considered a regularly incorporated institution of learning within the meaning of the act

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of congress of July 16, 1894, I will say that the board of regents, which have control of this institution, are expressly constituted a body corporate by section 394 of the statutes of 1898. They have charge of the several normal schools of the state and are by this act expressly constituted a body corporate such as may sue and be sued in the name given them by section 393 of the statutes of 1898. Of course, they are not a general corporation in the same sense that corporations organized under chapter 86 of the statutes of 1898 are, but they are to an equal extent as the board of regents of the state university are and the normal schools under them are to the same extent regularly incorporated institutions of learning, as is the state university. State normal schools are unquestionably institutions of learning as they have the same purpose of instructing students that is possessed by the university, only that the instruction is in a measure limited to the training of teachers.

I do not know that there is any matter tending to show that the board of regents is regarded as a corporation in Wisconsin other than the statute aforesaid and the general reputation of the normal schools as institutions of learning, which is not questioned. We have had one decision of the supreme court of our state relating to whether or not a local building inspector might exercise control over the normal school building that was about to be erected in Milwaukee. That decision did not pass directly upon the question but in considering it the court said: "Counsel for appellant present the case as if the board of normal school regents is to be treated the same as an individual, acting for himself or for a private corporation, which is manifestly wrong. The building in question is to be for public use as state property. The situation is the same as if the structure was to be used for the care of the insane or for any other of the many state purposes which might be named. The fact that the board is made a state agency to take and hold title to property for state purposes does not cut any figure in the matter. The building is not designed to be, in any proper sense, the property of the board, except as representing the state."

City of Milwaukee vs. McGregor, et al., 121 N. W. Rep.
642.

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Nothing else occurs to me which I can add hereto which throws any light upon the question submitted.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Education—Teachers' Certificates—After July 1, 1910, candidates for teachers' certificates must have attended a professional teachers' training school.

HON. THOMAS MORRIS,

May 26, 1910.

President Board of Regents of Normal Schools,
La Crosse, Wisconsin.

DEAR SIR:—In your letter of the 24th inst. you have asked me to construe chapter 378 of the laws of 1909.

This chapter provides that every applicant for third-grade certificate shall be examined in certain branches of learning, which are specified. It also provides that, in addition to passing an examination in such branches, the applicant shall have attended a professional school for teachers at least six weeks. The act defines a professional school for teachers as a state normal school, a county training school for teachers and any school in rank above a high school offering a course for teachers equivalent to that offered in the state normal schools of Wisconsin, or a teachers' institute of a certain specified grade, of not less duration than six weeks. These provisions do not apply to persons who have taught successfully in the public schools for at least eight months prior to the first of July, 1910. I believe that teachers that have taught successfully in the public schools for at least eight months prior to July 1st, 1910, may, by meeting the other requirements of law, teach indefinitely in the public schools, without attending a professional training school for teachers or the institute specified in this chapter. Those who have not successfully taught in the public schools prior to July 1st, 1910, must attend a professional school or institute for the period of six weeks, before being licensed to teach.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

OPINIONS RELATING TO ELECTIONS.

Primary Election—Nomination papers may be filed at any time before midnight of the last day but county courts are not obliged to keep their offices open after the usual closing time.

June 30, 1908.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—The primary election law provides that nomination papers for the September primary shall be filed at least thirty days before the day of the primary election. The primary election occurs on September 1st, thirty days prior to that time is August 2d, or Sunday. Therefore the last day for filing the papers is Saturday, August 1st. Nomination papers may be legally filed at any time before midnight of that day. The law does not of course require county clerks to keep their office open on that day beyond the usual office hours. They may of course do so if they choose. The law provides that no nomination papers shall be circulated prior to sixty days prior to the last day for filing them. Sixty days from August 1st to June 2d.

Concerning the question in Mr. Hoehne's letter concerning candidates for county offices, the limitation of 10 per cent of signatures upon nomination papers applies to the entire county. The law requires of the party voters amounting to 3 per cent in one-sixth of the voting precincts of the county and not to exceed 10 per cent of the party voters in the whole county. The number of signers in one voting precinct may legally exceed 10 per cent. To be sure that I make myself plain, the candidate for a county office must have upon his nomination papers the signatures of 3 per cent of the party voters in each of the six voting precincts of the county. The whole number of signa-

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tures upon the nomination papers must equal at least 3 per cent and must not exceed 10 per cent of the party vote in the county.

Very truly yours,

F. L. GILBERT,
Attorney General.

Elections—Place of holding—In towns elections may be held in town hall which is located in incorporated village.

JAMES KIRWAN,

July 9th, 1908.

District Attorney,
Chilton, Wis.

DEAR SIR:—You state in your letter of July 8th that on June 29th, 1908, by a majority vote, the Village of Stockbridge, in the Town of Stockbridge, was incorporated, that the building, or hall, in which the Town of Stockbridge has held its town meetings and general elections is now located in Stockbridge Village. You ask whether it will be legal to hold town meetings and general elections and primary elections for the Town of Stockbridge in this hall, located in the Village of Stockbridge.

In reply I will say that section 783 Wis. stats. provides that:

“The annual town meetings in each town shall be held at the place where the last town meeting was held, or at such other place therein or in a city or incorporated village within or adjoining the town as shall have been ordered at a previous meeting or when there has been no such previous meeting, at such place as shall be directed in the act or proceedings by which the town was organized.”

This section also provides a method whereby the place of elections may be changed. Section 783a provides that:

“The town board of any town may, by resolution, provide that the question of changing the place of holding town meetings in any such town be submitted to a vote of the electors at their regular town meeting held in the town,” etc.

Section 15 Wis. stats., which is a part of a chapter relating to general elections, provides as follows:

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“All elections under this and the next two following chapters shall be held in each town at the place where the last town meeting was held or at such other place as shall have been ordered by such meeting or by the supervisors, when they establish more than one election district as hereinafter provided; but the first election after the organization of a new town shall be at the place directed in the act, order or proceeding by which it was organized.”

I am of the opinion that your town meetings and elections, both general and primary, should be held in the hall in the village of Stockbridge unless action is taken changing the place of election.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Election—The requirement that a candidate shall procure three per cent of the party vote in one-sixth of the election precincts prevails over the provision that the total number of signers shall not exceed ten per cent, where there is conflict.

HON. A. T. TORGE,

July 14, 1908.

Assistant Secretary of State.

DEAR SIR:—Your communication of the 10th inst., containing a letter from Nels M. Oscar, county clerk of Bayfield county, has been received.

Mr. Oscar has asked for an official opinion concerning what appears to be conflicting provisions in the primary election law relating to the number of signatures upon nomination papers. He states that, in Bayfield county, the Social Democratic party, in 1904, polled 31 votes for president. He is at a loss to know how a candidate for a nomination upon the Social Democratic ticket may procure three per cent of the party vote in one-sixth of the election precincts without getting more than ten per cent of the total party vote.

Ten per cent of 31 is 3 and one-sixth of the voting precincts is 4. Therefore, to comply with both provisions of the law, not

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more than three signatures may be procured in the aggregate, while one signature must be procured in each of four voting precincts.

Subdivision 6 of section 11-5, of chapter 666, laws of 1907, is as follows:

“Nomination papers for an office representing less than a congressional district in area or a county officer shall be signed by at least three per cent of the party vote in at least one-sixth of the election precincts of such district and in the aggregate not less than three per cent nor more than ten per cent of the total vote of his party in such district.”

It is a rule of statutory construction that, “Where a statute contains specific directions and also a general prohibition which are inconsistent and cannot be reconciled, the specific direction will prevail over the prohibition.”

Hardeastle on Statutory Law, page 229.

Applying this rule to the case in hand, the direction that the candidate shall procure at least three per cent of the party vote in at least one-sixth of the election precincts will prevail over the prohibition that not more than ten per cent shall be signed in the aggregate.

I am therefore of the opinion that the candidate should procure one signer in each of four election precincts.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Election—Vacancies—Political committees may not fill vacancies in primary ballot.

HON. JAMES A. FREAR,
Secretary of State.

August 4th, 1903

DEAR SIR:—In your communication of the 4th inst. you state that there are several vacancies on the primary ballot, owing to failure of candidates to secure the required number of signatures under the primary law. You ask whether, in such cases, the proper political committees may fill the vacancies.

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In reply I will say that section 11-13 of the primary election law provides that

“Vacancies occurring after the holding of any primary shall be filled by the party committee of the city, district, county or state as the case may be.”

Vacancies occurring by failure to file proper nomination papers are not vacancies occurring after the primary. Such vacancies occur prior to the primary and, in my opinion, may not be filled by political committees. Vacancies occur at the first moment that they begin to exist. When nomination papers for any office have not been filed the vacancy exists upon the last day for filing nomination papers prior to the primary election.

The primary election law provides for the making of party nominations by direct vote of the people. To permit candidates and political parties to ignore the provision of the primary law and political committees to substitute their choice would be to substitute political committees for the party voters. It was evidently the intent of the legislature to provide for the filling of vacancies caused by deaths, resignations or the like occurring after the primary election.

Yours very truly,

F. L. GILBERT,
Attorney General.

Nomination Papers—For county officers must be signed by persons residing in same ward, town or village. If date of signing is not written after a name, such name should not be counted.

HON. JAMES A. FREAR,
Secretary of State,

August 5, 1908.

Madison, Wisconsin.

DEAR SIR:—In your communication of the 4th inst. you have asked for my official opinion on the following propositions:

“1. Nomination papers are presented for county officers wherein the certificate states that the petitioners are all residents of the city, but does not indicate the ward in which

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each resides. Can such names be apportioned to the different wards and, if so, by what method does the petition comply with the statute requiring that each petitioner should live in some particular ward?

“2. If the petition furnished covers a single precinct composed of several wards of the city and the names are certified as from that precinct instead of from the different wards separately, can such nomination paper be accepted?”

“3. Where the date subscribed after the name is omitted on the later signatures should such names where dates are omitted be counted in determining the number of signers to a petition?”

In reply to the first question I will say that section 11-5 of the primary election law provides that

“For all nominations except state officers all signers of each separate nomination paper shall reside in the same ward, town or village.”

A nomination paper from a city containing more than one ward which merely states that the signers reside in that city may not legally be accepted and filed by the county clerk. I know of no authority of law for apportioning the names signed to the petition to the different wards of the city. The placing of a candidate's name upon the official ballot as the nominee of a political party is a privilege. The primary election law prescribes certain requirements which must be complied with before a candidate's name may be placed upon the ballot as the nominee of a political party. Our courts construe such laws with great strictness and hold that all the requirements must be met before the privilege may be granted. If a nomination paper that does not comply with the requirements of law is presented to a county clerk, it is his legal duty to reject it.

In reply to your second question I will say that I am unable to see how the fact that a city containing several wards has but one voting precinct changes the requirements. The law plainly provides that all signers of each separate nomination paper shall reside in the same ward, town or village. This means that, where a city has more than one ward, the voters from different

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wards shall not sign the same nomination paper for county officers. The condition is an unusual one. Many wards are divided into two election precincts, but it is very unusual that a voting precinct should be composed of more than one ward. The legislators evidently did not contemplate such a condition. However, the law is plain and it is the duty of the county clerk to follow it.

The primary election law originally required that all signers of each separate nomination paper should reside in the same election precinct. This was changed at the session of 1907, requiring that they should reside in the same ward, town or village. It was a deliberate act of the legislature and was done advisedly, because it was thought that confusion arose owing to the lack of general knowledge among voters as to the boundaries of election precincts.

In answer to your third question I will say that the law provides that

“Each signer of a nomination paper shall sign but one such paper for the same office, and shall declare that he intends to support the candidates named therein; he shall add his residence, with the street and number, if any, and the date of signing.”

This provision of law is plain. It provides that each signer shall write his name and, after his name, he shall write his residence and, if he lives upon a street which has a name and if his house is numbered, he shall write the name of the street and the number of his house, and, after this, he shall write the date of signing. If he does not do these things, he has not legally signed the nomination papers.

In an official opinion to you some time ago I held that the making of ditto marks was legal and was equivalent to writing the words above such ditto marks. I am of the opinion that names upon a nomination paper not signed as required by law should not be counted by the county clerk in determining the number of signers to the paper.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Nomination—No party nominations except by primary election.

HON. A. T. TORGE,

August 6, 1908.

Assistant Secretary of State.

DEAR SIR:—I am in receipt of your letter of the 16th inst., in which you ask for my opinion as to the matter contained on a postal card from J. N. McLeod, of Plattsville, which you attach thereto.

The postal card contains the following:

“We had a balk in our nomination papers for our ticket for assemblyman, also for county officers. Now how are we going to get the names on the official ballot? We have been as far as assemblyman. Failing to file nomination papers what will we do so as not to make a mistake?”

I interpret this to mean that nomination papers for some of the county officers have not been filed in Grant county. Such being the case no name will be printed upon the primary election ballot under the designation of these officers. If nominations for these offices are made by the political parties that have so neglected to file papers, the names will have to be written in by the electors. Candidates may, of course, go upon the official ballot at the election in November by petition, according to the provisions of sections 30 to 32 Wis. stats. 1898.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Election—The name of no candidate may be placed upon the primary election ballot unless nomination papers are filed at least 30 days prior to the primary election.

E. W. CROSBY,

August 10, 1908.

District Attorney,

Neillsville, Wis.

DEAR SIR:—Your letter of the 8th inst. has been received. You state that a candidate for the office of register of deeds in

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Clark county filed his nomination papers on the 4th day of August. You say that you have examined the papers and find them in proper and legal form and you ask whether he is entitled to a place on the ballot at the September primary.

Section 11-5 of the primary election law reads in part as follows:

“The name of no candidate shall be printed upon an official ballot used at any September 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.”

This statute is not directory, but prohibitive. It is not susceptible of the liberal construction which is given to directory statutes.

The secretary of state has received for filing in his office nomination papers that were placed in the postoffice on August 1st, but which failed to reach him until a later date. I think that he reasoned that the postoffice department was his agent for the delivery of the papers and that therefore, if placed in the postoffice on August 1st, they were in fact delivered to him on that date.

I see no way by which this plain provision of law can be avoided. I think that your county clerk is right in refusing to place the name of this candidate upon the primary election ballot.

Yours very truly,

F. L. GILBERT,
Attorney General.

Voting Machines—If constructed so as to carry out provisions of law, they may be used at primary elections.

W. R. FOLEY,

August 14, 1908.

District Attorney,

Superior, Wisconsin.

DEAR SIR:—In your communication of the 12 inst. you have asked me this question:

“Can voting machines be used as a means of voting at the primary?”

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In reply I will say that the primary election law makes no direct reference to voting machines. The law (chapter 459, laws of 1901) authorizing the use of voting machines at elections was enacted by the legislature before the enactment of the primary law. Chapter 459 provides for a voting machine commission consisting of three members, who shall examine machines and report as to their practicability. This chapter provides that common councils, village trustees and town boards may purchase voting machines recommended by the commission for use at the polls. The legislators in enacting this chapter of course had no thought in mind that the machines would be used for the purpose of making party nominations. It provides that the machine shall be so constructed as to permit the voter to vote a straight party ticket or to split his ticket. The machinery of the primary makes it impossible for the voter to vote what is commonly called a split ticket. The primary law, however, has this broad provision (section 11-25) :

“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, and all other kindred subjects shall apply to all primaries in so far 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.”

I am inclined to think that the use of voting machines is a part of the manner of conducting elections and that therefore they may legally be used at the primaries. I am not familiar with the construction and practical workings of voting machines. They may not legally be used at a primary unless they are so constructed that it would be impossible for the voter at the primary to participate in making nominations for more than one political party. I have been told that voting machines may be so arranged that when the voter votes for one candidate on a party ballot the machine becomes locked as to candidates for nomination on all other party tickets. If this be true I can see

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no reason why every provision of the primary law relating to voting cannot be carried out with the use of machines.

I cannot advise you as to the practicability of the use of voting machines, at a primary election, but will say that in my opinion, if their use would neither abridge nor enlarge the privileges of voters as given by the primary election law. their use at the primary would be legal.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election Notice—The requirement that notice of election shall be published in two newspapers means newspapers published in the English language.

August 14, 1908.

W. H. McGRATH,
District Attorney,
Monroe, Wis.

DEAR SIR:—Your letter of the 12th inst. has been received. In answer to your first question I will say that the election notice sent to county clerks by the secretary of state is required by law to be published in at least two newspapers. One of such publications shall be made in a newspaper which advocates the principles of the political party that at the last preceding election cast the largest number of votes and one of such publications shall be made in a newspaper which advocates the principles of the political party that cast the next largest number of votes.

I am of the opinion that the provisions above quoted relate to newspapers published in the English language, because, in the paragraph following the law provides that,

“In addition to the publication required to be made by this section so much of the following section as relates to informing voters may be published in the papers hereinbefore mentioned and in such papers as are printed in foreign languages fairly translated into such language.”

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I am of the opinion that county clerks may publish the notice in two papers published in the English language and of the political affiliation as above mentioned and, in addition thereto, if in the judgment of the county clerk, it is required to fully inform the voters of the county, may publish the notice in a newspaper published in a foreign language.

In answer to your second question I will say that I think that the proper person to pass upon the political affiliation of newspapers is the county clerk.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Election—The affidavit of an unregistered voter at the primary must be corroborated by two freeholders.

August 15, 1908.

JOHN L. FISHER,
District Attorney,
Janesville, Wisconsin.

DEAR SIR:—Your letter of the 14th inst. has been received. In answer to your questions relating to registration of voters I will say that our laws provide that primary election day, the Tuesday preceding primary election day and the Tuesday preceding election day shall be registration days. Section 11-14 of the primary election law is as follows:

“No person shall be entitled to vote at any primary unless a qualified elector of the precinct and duly registered therein if registration be required by law in such precinct at elections. Every primary election day and the Tuesday next preceding shall be registration days where registration is required, on which the inspectors shall exercise the powers prescribed by sections 25 and 26, statutes of 1898, but no person shall be registered on or after the holding of the primary without personally appearing before the inspector. At least three days before the holding of a primary election the city clerk shall furnish the city committees of the various

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political parties with six copies of the printed registry list as compiled at the first registration, and only voters whose names appear on such registry list shall be allowed to cast their ballot at a primary election, except it is shown by affidavit that the elector is a qualified voter and resident of the precinct, which affidavit must be corroborated by at least two freeholders, electors in said district.”

The Tuesday preceding primary election day is registration day, both for the primary and the election following.

You have called my attention to paragraph 3 of section 11-14, which is as follows:

“The inspectors shall register any person who shall on any registration day file an oath or affirmation to the effect that he is a qualified elector in such precinct, or when they personally know him to be such.”

I interpret this paragraph to mean that persons may register for the general election on primary day by merely filing an oath or affirmation to the effect that they are qualified electors. They may not on that day register for the primary election. If not registered previous to primary day they must present an affidavit corroborated by two freeholders, as provided in the law just quoted. I am of the opinion that the primary law directly requires the affidavit of two freeholders for unregistered persons desiring to vote at the primary; but, if it did not do so, section 11-25 of the primary law makes the provisions of the statutes now in force in relation to the holding of elections applicable to all primaries and states that the intent of the act is to place the primary under the regulation and protection of the laws now in force as to elections.

You state that in the city of Beloit last spring there was a complete registration and that, for that reason, your county clerk contends that it is not necessary for the city of Beloit to hold another registration day outside of the regular primary day.

I differ from your county clerk in the interpretation of the law. The law plainly states that “Every primary election

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day and the Tuesday next preceding shall be registration days." I do not think that the fact that there was a complete registration at the spring election affects this plain requirement of the law. I think it is the right of the voter to appear on the Tuesday preceding primary day and register if he desires.

Yours very truly,

F. L. GILBERT,
Attorney General.

Electors—Who are—Need not be full citizens.

HON J. O. DAVIDSON,

August 15, 1908.

Governor of Wisconsin.

DEAR SIR:—In answer to the question contained in the letter of J. Henry Bennett, of Viroqua, Wisconsin, to your private secretary, I will say that, unless specially disqualified, all male persons of the age of twenty-one years who have resided in the state for one year and in the voting precinct ten days and who have declared their intentions to become citizens of the United States are electors.

Respectfully yours,

F. L. GILBERT,
Attorney General.

County Treasurer—Legal limitation to two towns means two elective terms.

Primary Law—Voters may not participate in making nominations for more than one political party.

JAMES KIRWAN,

August 15, 1908.

District Attorney,

Chilton, Wis.

DEAR SIR:—Your letter of the 13th inst. has been received. You say:

“Suppose at the primary election in this county one hundred republicans write in the name of the democratic nomi-

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nee at said election for any office voted for at said election, as district attorney for instance, and that men should also get on the democratic ticket at said election 1900; and suppose another democrat running for district attorney on the democratic ticket at same election should get 1950 votes for that office on the democratic ticket in this county;”

and you ask which one of these two men would be legally nominated on the democratic ticket for the office of district attorney of Calumet county.

In reply I will say that the candidate that received the majority of votes on the democratic ticket, or the one that received 1950, would be the nominee of the democratic party for district attorney.

Let me call your attention to subdivision 5 of section 11-12 of the primary election law, which is as follows:

“If any elector write upon his ticket the name of any person who is a candidate for the same office upon some other ticket than that upon which his name is so written this ballot shall be counted for such person only as a candidate of the party upon whose ticket his name is written, and shall in no case be counted for such person as a candidate upon any other ticket.”

The one hundred votes upon the republican ticket would of course be counted for a republican nomination, and not for a democratic nomination.

Your second question is:

“Can a county treasurer who is appointed by the county board to fill a vacancy caused by death and who was re-elected to said office by the people at the next election for two years; serving thus by appointment and election twenty-three months in all, be legally elected to succeed himself at the end of said twenty-three months under Wisconsin statutes?”

I presume that you meant to say that the county treasurer served twenty-three months by appointment and that he was elected by the people and served twenty-four months or that

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he served forty-seven months in all. Our statute limits county treasurers to two successive terms in office. I believe that the word "terms" as used in the statute means elective terms. I am of the opinion that a county treasurer who has just served forty-seven months may be re-elected and serve another term. You will find an opinion of my predecessor, the Honorable L. M. Sturdevant, (in which opinion I fully concur) on page 536 of the biennial report and opinions of the attorney general of the year 1906.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Nomination Papers—Declaration to qualify must be filed within five days after time for filing nomination papers expire.

MR. W. A. WESTCOTT,
District Attorney,
Crandon, Wis.

August 18, 1908.

DEAR SIR:—In a conversation over the telephone this morning you stated that a candidate for a county office had failed to file with his nomination papers or five days thereafter a declaration that he would qualify as such officer and you ask if he may be permitted by the county clerk to file such declaration now.

Replying to same will say that the law on this subject as originally passed provided in substance that the party filing nomination papers "shall file with his nomination paper or papers, a declaration that he will qualify as such officer if nominated and elected." Had the legislature not subsequently changed this I would be inclined to the opinion that the phrase was directory only and not a condition precedent to the placing of the candidate's name upon the primary ballot. It appears, however, that owing to some hardship or apparent injustice under the law as it originally stood, the last legislature amended said law so as to allow five days additional. If the present statute is directory then certainly the original phraseology was merely direc-

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tory and there was no necessity on the part of the legislature to allow five days additional and it follows from this that the legislature must have treated the original law as mandatory and in order to modify some hardships arising thereunder allowed five additional days in which a candidate for office might make perfect his claim to be put upon the primary ballot.

Of course I am aware that many statutes, mandatory in terms, have been held to be directory only but in view of the history of this particular section it seems to me that it was the plain intent of the legislature to set an absolute time limit upon which opposing candidates and voters in general might know whether or not nomination papers had been filed in good faith and not for the purpose of misleading other candidates or preventing them from knowing the exact opposition which they were to face. If the filing of such declaration is to be left to the convenience of the county clerk and the candidate to be filed at any time before the preparation of the primary ballot it opens the door to favoritism and snap action on the part of county clerks.

The question may not be entirely free from doubt but, as stated above, in view of the history of the amendment and the object and purpose which the filing of the declaration was intended to serve, I do not think that we are justified in granting more time than the legislature saw fit to extend in such section. Had the legislature intended that candidates should have the privilege of filing said declaration up to the time that the county clerk saw fit to prepare his primary ballot it could easily have said so and set at rest any question on this point.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Primary Election—The law limiting the number of affidavits that one freeholder may make applies to primary elections.

August 27, 1908.

WILLIAM R. FOLEY,
District Attorney,
Superior, Wis.

DEAR SIR:—In your letter of the 26th inst. you have asked whether the number of corroborating affidavits that a freeholder may make at the primary under the provision of section 11-14 is limited by the provisions of section 61, providing that

“No one freeholder shall be competent to make at any one election corroborating affidavits for more than five voters.”

I am of the opinion that the limitation does apply to primary elections. Section 11-25 of the primary election law is as follows:

“The provision 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, and all other kindred subjects, shall apply to all primaries in so far 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.”

The limitation of five affidavits to one freeholder is one of the protections thrown about general elections by our statutes. Under the provision of the section just quoted the same protection is given to primary elections.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Registration—Where registration is required, voters must register prior to primary election day.

VICTOR T. PIERRELEE,

August 27, 1908.

District Attorney,

Ashland, Wisconsin.

DEAR SIR:—Your letter of the 26th inst. has been received. The law makes primary election day, the Tuesday preceding primary election day and the Tuesday preceding election day registration days, both for the primary election and the November election. The act of voting at the primary registers the voter for the following election. Cities that require registration for voting at elections must also require registration for voting at primary elections. Where registration is required the same formalities are required in registering for the primary election that are required for regular elections. A voter may appear at the polls on primary day and, if he is known to the inspectors as an elector, he may register for the November election. This does not qualify him to vote at the primary. Where registration is required an unregistered voter, in order to vote at the primary, must make an affidavit and have it corroborated by two freeholders.

Trusting that I have made the matter plain, I am

Very truly yours,

F. L. GILBERT,

Attorney General.

Primary Election—Split tickets—Voters may participate in the nomination of but one political party.

RALPH E. SMITH

August 27th, 1908.

District Attorney,

Merrill, Wisconsin.

DEAR SIR:—In answer to the inquiry contained in your letter of the 26th inst. I will say that paragraph 5 of section 11-12 of the primary election law provides as follows:

“If any elector write upon his ticket the name of any person who is a candidate for the same office upon some

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other ticket than that upon which his name is so written, this ballot shall be counted for such person only as a candidate of the party upon whose ticket his name is written and shall in no case be counted for such person as a candidate upon any other ticket."

Voters at the primary election may erase the printed names of candidates and write upon the ballot the names of other persons. All the names printed or written and properly marked upon republican ballots are counted for a republican nomination and all names printed or written and properly marked upon democratic ballots are counted for a democratic nomination. The primary election law is entitled "An act to provide for party nominations by direct vote." The law does not permit a voter to participate in making nominations for more than one political party. Upon entering the primary election booth the voter is given a bunch of party tickets fastened together. The law leaves it to the voter himself to determine to which political party he belongs. He may vote but one ticket and therefore participate in making nominations for but one political party.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election—Primary—A defeated candidate at the same may become an independent candidate for the same office at the November election.

L. H. MEAD,
District Attorney,

August 22, 1908.

Shell Lake, Wisconsin.

DEAR SIR:—In your letter of the 19th inst. you have asked me this question:

"If A and B are opposing candidates for the office of the clerk of the circuit court at the September primaries and A receives a majority of the votes and his name is placed upon the ballot, can B, his opponent, then get out individual nomination papers and have his name placed upon the ballot

Official Opinions—Elections.

as an individual nominee, or does his defeat at the primaries debar him from being a candidate for that office this fall?"

In answer to this question I will say that there is no provision, either in the primary election law or in sections 30, 31 or 32 Wis. stats. 1898, which prohibits a defeated candidate for a party nomination at the primary election from becoming an independent candidate for the same office at the November election.

You will remember that two years ago Francis E. McGovern was defeated for the republican nomination for district attorney of Milwaukee county and that he was an independent candidate at the November election and was elected. I believe that his legal right to do this was not questioned. I am of the opinion that a candidate who was defeated at the primary election for a party nomination may become an independent candidate at the regular election for the same office without violating either the letter or the spirit of the law.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Election—Pasters or "stickers" are not permitted.

W. H. McGRATH,
District Attorney,
Monroe, Wisconsin.

September 3, 1908.

DEAR SIR:—In your letter of the 2nd inst. you have asked me whether stickers may be used in voting for precinct committeemen and, if they are so used, whether it is proper to count the votes so cast.

In reply to your question I will say that paragraph 11 of section 38 Wis. stats. is as follows:

"No pasting names over a ticket or over any names thereon shall be allowed and no name so pasted shall be counted except as provided in section 34 of these statutes."

Section 34 provides that, where a candidate dies after the primary and before the election, pasters may be used.

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Section 11-25 of the primary election law is as follows:

“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 and all other kindred subjects shall apply to all primaries in so far 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.”

Section 11-21 of the primary election law provides that

“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 . . . The official return made by the inspectors shall show the name and address of each party committeeman chosen.”

There is no authority given in the primary election law for the use of stickers or pasters. The law provides that the voters may write in the names of committeemen. The use of pasters is specifically prohibited by the general election law and the general election law is made to apply to the primary so far as it may. I am therefore of the opinion that stickers or pasters may not legally be used at the primary in voting for any officers or for committeemen.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election—Vacancies occurring after the holding of a primary may be filled by political committees.

WILLIAM F. SCHANEN,
District Attorney,

September 14, 1908.

Port Washington, Wisconsin.

DEAR SIR:—Your letter of the 12th inst. has been received. You state that the Republican party failed to put up nomina-

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tions at the primary, for the respective county offices, but that a certain number of names were written in on the ballot; that the number so written in was not sufficient under the law to entitle them to a place on the ballot. You have asked me whether this constitutes such a vacancy as may be filled by the republican county committee.

In reply I will say that section 11-13 of the primary election law provides that "vacancies occurring after the holding of any primary shall be filled by the party committee of the city, district, county or state as the case may be." This is the only provision for the filling of such vacancies. It was evidently the intention of the legislature to provide that, where persons nominated at the primary should die, resign or become disqualified during the time intervening between the primary and the November election, the party committee could fill such vacancy. The vacancies mentioned by you occurred before the primary, and not after. It was not the purpose of the legislature to substitute the choice of a political committee for the choice of the party voters. I am of the opinion that such vacancies occurring before a primary may not be filled by party committees. Sections 30, 31 and 32 Wis. stats. 1898, provide a simple method of non-partisan nominations.

Yours very truly,

F. L. GILBERT,
Attorney General.

Primary Election—There is no authority in the statutes for the publication of the returns of the primary election.

HON. JAMES A. FREAR,

Sept. 20, 1908.

Secretary of State,

DEAR SIR:—In your communication of the 28th inst., you have asked me whether or not the law requires county clerks to publish the results of the primary election and you also say that the question has arisen concerning such publication by the secretary of state.

In reply I will say that no section of the primary election

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law directly provides for the publication of the results of the primary. Sec. 11-25 is as follows:

“The provisions of the statutes now in force in relation to the holding of elections, the registration 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 in so far 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:

Sec. 84 Wis. Stats. provides for the determination of the results of the general election in November and provides for the publication of such results by the county clerks. Sec. 94b provides for the recording by the secretary of state of the results of the general election and for the publication by him of such results in a newspaper published at the seat of government. The question in hand is this, are these provisions of law applicable to the primary election. If they are necessary to the regulation and protection of the primary then they are by sec. 11-25 of the primary law made applicable. The purpose of the publication of the results of the election is to inform the public as to the persons elected to office. The results of the primary election are given to the public in the information to voters provided for in sec. 37 W. S. In this information to voters is published the names of the party candidates for the various offices. These party candidates are the successful candidates at the primary election. There is, therefore, no necessity that the results of the primary election should be published in any other manner or by the authority of any other statute.

I am, therefore, of the opinion that secs. 84 and 94b are not applicable to the primary election and that county clerks and the secretary of state are not required or authorized to publish the results of the primary election except as such results are published as information to voters.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Election—Presidential electors—Independent candidate for presidential electors representing the same candidate for president may be voted for by one mark.

Sept. 21, 1908.

HON. A. T. TORGE,
Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR:—In your letter of the 17th inst. you say that the usual nominations under section 30 of the statutes and that the department of state is in receipt of information that the independent party will nominate a complete ticket by individual nominations under section 30 of the statutes and that the question therefore arises, can a person vote for all the nominees for presidential electors on said ticket by simply making a cross at the head of such presidential ticket?

The intent of the framers of the federal constitution was that the people would elect presidential electors and that they should meet and elect a president of the United States. The people do not, in reality, vote for president and vice-president of the United States. By long custom the presidential electors have become mere agents or instrumentalities for the fulfillment of the peoples' choice at the election. Our legislature has recognized this changed condition by providing that the names of the nominees for president and vice-president shall be printed upon the official ballots. The law provides that the ballots shall be in substantial form as that provided in ballot "A" of the statutes. Upon this ballot a square is provided after the name of candidates for president and vice-president. To retain the square after the name of candidate Hisgen is simply to provide that voters may vote for this candidate and that such vote shall be counted for all the presidential electors of this candidate.

I am of the opinion that the fact that these electors were nominated separately by petition should not deprive the voter of this right and that a cross in the square after the name of

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an independent candidate for president should be counted for all the presidential electors of that candidate.

Very truly yours,

F. L. GILBERT,
Attorney General.

Election Expenses—Candidate at the primary election for United States senator is not required to file statement until after the election by the legislature.

HON. ISAAC STEPHENSON,
Marinette, Wis.

Sept. 28, 1908.

DEAR SIR:—In your letter of the 23d inst., you say that you “understand that a candidate for United States senator is not under the law obliged to file an expense account until after the legislature elects in January” and you ask for my interpretation of the law.

Sec. 1 of chap. 502, laws of 1905, is in part as follows:

“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, subscribed and sworn to by such candidate, setting forth in detail each item in excess of five dollars in money or property contributed, disbursed, expended or promised by him and to the best of his knowledge and belief, by any other person or persons for him or in his behalf, wholly or in part, in intending to secure or in any way in connection with his nomination to said office or place or in connection with the election of any person at such election, the day when and the person to whom, and the purpose for which all such sums were paid, expended or promised, and the total aggregate sum paid, expended or promised by such candidate in any sum or sums whatever. Such statement shall also set forth that the same is as full and explicit as affiant is able to make it.”

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The question here presented is this—which election, the primary, the November election or the election by the legislature, is the election “held to fill such office?” The primary election law is entitled “an act to provide for party nominations by direct vote.” The primary is not an election for the purpose of filling an office. It is an election for the purpose of choosing party candidates and no office except precinct committees are filled at the primary. The November election is not an election held to fill the office of United States senator. That office is not filled until an election is held in the legislature.

I am, therefore, of the opinion that you are correct in your understanding that a candidate for the office of United States senator is not required to file an account of his expenses in the primary campaign until after the election by the legislature in January.

Very truly yours,

F. L. GILBERT,
Attorney General.

Election Expenses—Candidates who withdraw before the primary election are not required to file a statement of expenses.

September 30, 1908.

HON. JAMES A. FREAR,
Secretary of State,

DEAR SIR:—In your communication of the 29th inst., you have asked me concerning the exact time in which candidates for office are required to file their certificates of campaign expenses. You have also asked whether or not candidates who withdraw their candidacies prior to primary election, are required to file a statement of campaign expenses.

In reply I will say that sec. 1 of chap. 502, laws of 1905, is in part as follows:

“Any person who shall be a candidate before any convention, or 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

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to issue the certificate of election to such office or place, 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," etc.

The primary is not an election held to fill an office unless the position of precinct committeeman may be called an office, no offices are filled at the primary election. The primary is held for the purpose of placing party candidates in nomination. Therefore, candidates at the September primary, for offices which are to be filled at the November election following, should file a statement of their expenses, both at the primary and the November election, within thirty days after the November election. Neither the primary nor the November election is an election to fill the office of United States senator as that office is filled by an election held by the legislature. Therefore, candidates for nomination for the office of United States senator may file their statement of campaign expenses at any time within thirty days after the election by the legislature. A person who merely announces his candidacy for an office and who withdrew before the primary election, was not a candidate before any convention or at any primary, or election, and is therefore not required, by law, to file a statement of his expenses.

Very truly yours,

F. L. GILBERT,
Attorney General.

Election Expenses—The statutes do not authorize the destruction of statements of election expenses.

Oct. 5, 1908.

MR. L. H. MEAD,
District Attorney,
Shell Lake, Wis.

DEAR SIR:—In your letter of the 2d inst., you have asked me for how long a time statements, such as provided in sec. 4543c, Wis. stats. 1898, should be left with the register of deeds and what provision there is for destroying such statements.

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In reply I will say that this section provides no limited time in which such statements shall remain in the office of the register of deeds and there is no statute authorizing the destruction of such papers.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election—Nomination by Petition—Several candidates may be nominated on the same nomination paper.

Oct. 17, 1908.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—Your letter of the 16th inst., containing non-partisan nomination paper of socialist labor candidates has had my consideration. You have asked my opinion concerning the legality of the nomination paper.

The paper submitted contains the names of candidates for the offices of governor, lieutenant governor, secretary of state, commissioner of insurance, president, vice president and two presidential electors at large. It contains the business, or vocation, of the candidates and their residences. It also contains the business and residences of the signers of the paper and also the affidavit as required by the statutes.

The placing of the name of more than one candidate upon an independent, or non-partisan, nomination paper would seem to violate the principle and purpose of the law. However, the paper complies with the letter of the law strictly. Section 30 Wis. stats. is in part as follows:

“A candidate for any such office may be nominated by a nomination paper or papers containing his name, the office for which he is nominated, his business or vocation, his residence, with street and number, if any, and the party or principle which he represents expressed in not more than five words. Such paper shall be signed if for an officer to be voted for throughout the state by at least one thousand voters of the state. * * * Each voter can sign for but one nomination

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to the same office. He shall add to his signature his business and residence, street and number, if any. * * * To each separate nomination paper containing signatures must be appended an affidavit sworn to by some qualified elector to the effect that he is personally acquainted with all of the persons who have signed the foregoing nomination papers; that they are electors and that their residence and business are truly stated in such paper."

The nomination paper submitted complies with all these requirements. The statute does not prohibit the placing of the names of several candidates upon the same paper. While the plan seems to be somewhat opposed to the purposes of the law providing for non-partisan nominations, still, as the paper complies with the letter of the law, I am of the opinion that it should be accepted and the names of the candidates placed upon the official ballot.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election Ballots—The publication of a fac simile of the ballot meets the requirements of sec. 37 W. S.

HON. A. T. TORGE,
Assistant Secretary of State,
Building.

October 24, 1908.

DEAR SIR:—In your letter of the 23d inst. you ask me whether or not the publication of a fac simile of the ballot would satisfy the requirements of section 37 of the Wisconsin statutes. Section 37 provides for the election notice to be published by county and city clerks and states that they shall be "substantially in the following form," then follows the notice of election which is followed by information to voters. Paragraph "h" of this section provides that "the party designations and candidates for the different offices, are, for example, as follows: insert list of party designations and candidates." Then follows a form consisting of six columns, the first column containing the names of

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political parties and the last column is headed "Individual Nominations." Under the party designations are letters such as A. B., indicating the names of the candidates. The form seems to contain about all that the official ballot contains except the little squares in which the voter makes his mark. A fac simile of the ballot would contain all and more than is required by this section of the statutes. I am therefore of the opinion that the publication of a fac simile of the ballot would fully meet the requirements of the law.

You have asked me if I would recommend the publication of such a fac simile. It seems to me that publication of such fac simile would give fuller informaton to the voter than the form given in the statutes. However, the question of cost might have to be considered. If the publishers of this notice already receive the maximum cost fixed by the statute, then the publication of the fac simile would not increase the cost of such publication. Without fuller information I would not care to make a recommendation in the matter, but will say that I am of the opinion that the publication of the fac simile of the ballot would be substantially the form prescribed and would meet the requirements of the law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Election—Registration—Voters must appear personally on last registration day.

October 24, 1908.

HON. A. T. TORGE,
Assistant Secretary of State,
Building.

DEAR SIR:—Your communication of the 24th inst. has had my consideration. You have called my attention to seeming conflicts in our statutes relating to the registration of voters and have asked me whether or not the election inspectors may on the Tuesday preceding the general election in November register voters who do not personally appear before them.

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Paragraph 1 of section 11-4, which is a part of chapter 666, laws of 1907, provides that "no person shall be registered on or after the day of holding the primary without personally appearing before the inspectors." Paragraph 3 is as follows: "The inspectors shall register any person who shall on any registration day file an oath or affirmation to the effect that he is a qualified elector in such precinct or when they personally know him to be such." Paragraph 5 provides that "There shall be no other registration day or days for either a primary, a general or a city election, except that prescribed by section 27 of the statutes of 1898." Section 27 provides that "Any elector who did not vote at the previous general election shall be entitled to be registered, either at the preliminary or final registration of electors, by appearing before the board of his election district and establishing his right to be registered, or instead of a personal appearance, he may make application to be registered in writing." Section 27 is a portion of chapter 320, laws of 1903. The sections first quoted from chapter 666 being later enactments repeal the provisions last quoted insofar as they conflict.

In your letter you infer that the provisions of chapter 666 conflict with each other. It seems to me that they may be reconciled. The rules for the construction of statutes require that different provisions shall, if possible, be read together so as to give effect and force to each. Our law now provides for three registration days, primary election day, the Tuesday preceding primary election day, and the Tuesday preceding general election day. Chapter 666 provides that no person shall be registered on this last registration day unless he shall appear in person. It also provides that the inspector shall register any person who shall on any registration day file an oath to the effect that he is a qualified elector. Reading these two provisions together they provide that a person may appear before the election inspectors on the Tuesday preceding general election day and apply for registration; if he is personally known to the officers they may register him. If not known to them, they may put him under oath and require him to answer certain questions. In lieu of this personal examination he may appear in person and file his written application for registration as required by the statute.

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I am of the opinion that that portion of section 27 which permits voters to register on the Tuesday preceding general election day without personally appearing before the officers, is repealed by chapter 666 and that voters may not register upon that day without a personal appearance.

Very truly yours,

F. L. GILBERT,
Attorney General.

Election Electors—Who are—Declaration of intention to become citizen of United States may be made at any time.

October 29, 1908

MR. EDWARD VOIGT,
District Attorney,
Sheboygan, Wis.

DEAR SIR:—You have asked me over the telephone this morning whether persons who had within ten days of election day declared their intention to become citizens of the United States are entitled to vote.

In reply I will say that sec. 12 Wis. stats. 1898, provides that male persons of the age of twenty-one years who are citizens of the United States, or who have declared their intention of becoming citizens of the United States, and who have resided in the state for one year and in the election precinct for ten days, are electors. There is no provision in our statutes requiring that the declaration of intention shall be made at any specified time.

I am therefore of the opinion that persons otherwise qualified, who declare their intention to become citizens of the United States at any time prior to their offering to vote, are qualified electors.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Elections—Expenses—Statement of expenses by a candidate for nomination or election, not required to examine the same or to pass on their sufficiency. District Attorney to examine them.

November 24, 1908.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—I am in receipt of yours of the 23d, inquiring as to construction of, and your duties under, the provisions of chapter 502 of the laws of 1905, section 4543c and section 4543c-1 of the statutes.

In reply I submit the following. Said section 4543c provides as follows:

“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, subscribed and sworn to by such candidate, setting forth in detail each item in excess of five dollars in money or property contributed, disbursed, expended or promised by him, and to the best of his knowledge and belief, 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 to such office or place, or in connection with the election of any other person at said election, the dates when, and the persons to whom, and the purposes for which all said sums were paid, expended or promised, and the total aggregate sum paid, expended or promised by such candidate in any sum or sums whatever. Such statement shall also set forth that the same is as full and explicit as affiant is able to make it. An exact duplicate of such statement shall in like manner and within the same time be filed with the register of deeds for the county in which such candidate resides. Any person failing to comply with this section shall be punished by a fine of not less than twenty-five or more than five hundred dollars.”

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And said section 4543c—1 provides:

“It is hereby made the duty of every officer empowered by law to issue certificates of election, or with whom nomination papers for any primary or election or certificates of nomination for any election are required to be filed, within five days after the holding of an election to fill any office, to forward to all candidates for whom nomination papers or certificates of nomination shall have been filed for such election, or the primary preceding the same, duplicate blanks for making the statement required by the preceding section. Upon the expiration of sixty days from the time of holding any election, each such officer shall make out a list of all candidates who shall have failed to file with him the statement required by the preceding section. duplicates of which statement shall forthwith be transmitted by him to the district attorney and the county clerk of the county within which such candidate resides. Such county clerk shall at the expense of the county cause such list to be published at least once in the official county paper, and also provide the blanks required by this section. The persons mentioned in section 4080 and the amendments thereto shall upon demand administer any oath required by the preceding section and certify thereto without charge. Any person failing to comply with this section shall be punished by a fine of not less than twenty-five dollars or more than five hundred dollars. *It shall be the duty of the district attorney to examine all statements filed and institute prosecutions for the violation of this and the preceding section.*”

The first question you submit is whether, under the provisions of the last above quoted section, you are required to transmit to district attorneys and county clerks duplicates of statements which in your opinion fail to comply in any particular with said section.

Answering this inquiry I will say that said section requires the secretary of state, upon the expiration of sixty days from the time of holding any election, to make out a list of all

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candidates who shall have failed to file with him the statement required by the preceding section (4543c), duplicates of which *statement* shall forthwith be transmitted by him to the district attorney and the county clerk of the county within which such candidate resides. Immediately following the words I have referred to, this statute provides that the county clerk shall at the expense of the county cause such *list* to be published. Manifestly the list here referred to is the list of names not the statements themselves, and the fact that such list is required to be published and that every person running for nomination or election is required to file a duplicate copy of his statement with the register of deeds of the county in which he resides leads me to the conclusion that the word "statement" as used in reference to what you are required to report to the district attorneys and county clerks refers only to the list of those who have failed to file their reports. In other words, that the word "statement" as there used is an error patent on the face of the statute. It is used where the word "list" was intended to be used and the statute should be construed as though the word "list" were used. This section of the statute further requires the *district attorneys to examine such statements*, those filed with the register of deeds, and prosecute the offenders for any violation of either of the sections of the statute under consideration. It does not require the secretary of state to examine them nor to pass upon their sufficiency.

As district attorneys are required to examine the statements filed with the register of deeds, nothing new would be presented by your sending those officers or county clerks duplicates of the statements filed in your office and I do not think you are required to do so. However, if any statement is so manifestly irregular or erroneous as to cause you to consider it your duty to call it to the attention of the district attorney of the proper county, no objection exists to your doing so.

This disposition of this question appears to me to make it unnecessary to answer in this communication your second, third and fourth questions, relating to the manner in which these statements should be made and in what particulars they

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should be itemized, as consideration of these, as I view it, will be for the district attorneys, who are respectively required to examine such statements.

Answering your fifth inquiry I will say that, in my former opinion, to which you refer, I held that candidates for United States senator are not required to file expense accounts until within thirty days after an election by the legislature takes place. The sixty days within which you are required to make out a list of such candidates who have failed to file the statement required by section 4543c, in my opinion runs from the same time, that is, the date of the election.

Very truly yours,

F. L. GILBERT,
Attorney General.

Election—Publication of notices.

December 14, 1908.

MAX SELLS,

District Attorney,

Florence, Wis.

DEAR SIR:—In answer to the question contained in your letter of the 11th inst. I will say that I have advised the Secretary of state that section 20, Wis. stats. 1898, as amended by chapter 362, laws of 1907, repeals section 58 Wis. stats. 1898. Section 20, together with section 21, seems to have been a revision of the provisions of the statute requiring notices of election. Section 20 provides that the secretary of state shall publish an election notice in the official state paper and section 21 provides that he shall transmit a copy of such notice to county clerks and that the county clerk of each county shall publish in local papers so much of the notice as pertains to his county. Proposed constitutional amendments, of course, relate to each county in the state. It is not to be supposed that the legislature contemplated two separate publications of proposed constitutional amendment. It seems that, in revising the laws relating to notices, the legislature overlooked section 58, which should

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have been repealed by specific direction. It seems to me that the legislature has provided fully for these notices in the later enactments and that therefore section 58 is repealed.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election Expenses—Itemization of.

February 17, 1909.

MR. JOHN A. MALONE,
District Attorney,
Baraboo, Wis.

DEAR SIR:—Your favor of the 15th inst., relative to sec. 4543 statutes 1898 as amended by sec. 1, Chap. 502, Laws of 1905, at hand. You ask how specific should be the statement of the candidate as to the details of the items of expenditure in the expense account.

In reply to the same I will say that it is quite difficult to use language more explicit than is used in the law. It appears to be the plain legislative intent that each item in excess of \$5 should show the purpose thereof, to whom paid, and the date of payment. For instance, if a man has paid the sum of \$100 as a total for printing done by two or three firms, I do not think that the law is complied with by simply making an entry, "Printing—\$100." His account should separately show the date of the amount paid to each person who did the work for him. The same reasoning would apply to all other items of expense. The letter, purpose, and spirit of the law is to inform the public as to the amount of money spent, to whom paid, and for what purposes, and I do not see how that object can be accomplished in any other manner than as above outlined.

Very truly yours,

F. L. GILBERT,
Attorney General.

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County Superintendent—A person holding a certificate which would expire during his term of office is nevertheless entitled to have his name placed upon the ballot as a candidate for county superintendent.

EMERY W. CROSBY,

March 18, 1909.

District Attorney,

Neillsville, Wisconsin.

DEAR SIR:—Your letters of the 15th and 16th inst. have had consideration. You say that one of the candidates for county superintendent in Clark county has an elementary certificate from one of the normal schools of this state, which certificate was issued June 15th, 1904. You have asked whether these qualifications entitle him to a place on the ticket as a candidate for county superintendent.

Section 702a Wis. stats. provides that

“No person shall be eligible to the office of county superintendent of schools who shall not at the time of his election or appointment thereto have taught in the public schools of this state for a period of not less than eight months and who shall not at such time hold a certificate entitling him to teach in any public school therein or a county superintendent’s certificate issued by the state superintendent.”

An elementary certificate of a state normal school which has been countersigned by the state superintendent entitles the holder to teach in any public school in the state for the period of five years. If the certificate in question has been countersigned by the state superintendent, it meets the requirements of the law. If the candidate has the legal qualifications at the time his name is placed upon the ballot, it does not matter that the certificate of qualification will expire during the term of office for which he is elected.

In answer to your second question I will say that the law does not direct the order in which the names of candidates for state superintendent shall be placed upon the official ballot. County clerks may arrange such names as they see fit.

Yours very truly.

F. L. GILBERT,

Attorney General.

Official Opinions—Elections.

Election—Last day for filing petition on question of for or against license in a town is day before election.

March 24, 1909.

M. A. SELLS,

District Attorney, Florence County,
Florence, Wisconsin.

DEAR SIR:—Yours of March 19th was received. You ask for my official opinion as to which is the last day for filing a petition to submit the question of voting for or against license in a town, under section 1565a of the revised statutes of 1898.

Said section 1565a provides that, when ten per centum of the qualified electors of any town shall present to the clerk thereof a petition in writing to submit to the voters the question of voting for or against license, such clerk shall forthwith make an order that such question be submitted on the first Tuesday of April next succeeding the date of such order.

Such "town . . . clerk shall give notice by posting written or printed notices in at least five public places in the town . . . not less than ten days before the day of election if such petition is then filed and if it is not so filed such notice shall be posted within twenty-four hours after it shall be filed."

There is no provision in the statute which says or indicates which would be the last day on which such petition can be filed. If the petition is filed after ten days before the general election, the notice must be posted within twenty-four hours thereafter. If a petition were filed the day before the election under the provisions of this statute, it would be the clerk's duty to make an order submitting the question to the voters the next day. It would not be advisable however to file this order the day before the election, for the reason that it may be difficult to give actual notice to the voters before the election. The court may hold that the voters of the town are entitled to a reasonable notice and that one day's notice would not be a reasonable notice, unless it were shown that the electors had actual notice of the fact. In the case of *state ex rel. Lutfring v. Goetze*, 22 Wis., p. 363, the court held that an election to

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fill a vacancy, however created, will not be held invalid merely because the statutory notice was not given, but, in that case, Justice Paine discussed the question whether such election would not be held invalid in case a want of actual notice to the body of the voters was alleged and shown. If the petition is filed the day before the election and written notices are posted in a great many public places in the town, so that it cannot be shown that the voters of the town did not receive actual notice of the fact that this question will be voted upon, I believe the election on this question would be valid.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

County superintendent—By whom elected.

April 13, 1909.

A. N. ANDERSON,

District Attorney,

Ladysmith, Wisconsin.

DEAR SIR:—Your letter of the 10th inst. has been received. You say that three years ago the city of Ladysmith voted at a regular school meeting to change from the old system of electing school officers to the system of appointing them by the mayor; that shortly thereafter the city council passed an ordinance creating the office of city superintendent. You say that this year, about two weeks prior to the April election, the city council repealed the ordinance creating the office of city superintendent, and you ask for my opinion as to whether or not the electors of the city of Ladysmith were entitled to vote at the election for county superintendent.

In reply I will say that section 698, as amended by chapter 307, provides that on the first Tuesday in April the superintendent of schools shall be chosen by the qualified electors of each county or, in counties containing more than one district, in each superintendent district of the state. Section 703 provides that the electors of cities having a board of education and a superintendent of schools vested with power to examine and license

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teachers shall have no voice in electing county superintendent. As it appears from your statement that the city of Ladysmith had at the time of the April election no city superintendent, it is plain that the electors of that city were entitled to take part in the election of a county superintendent.

It is no part of your official duty to conduct election contests between town officials even though the action is brought in the name of the state upon the relations of some petitioners. If a criminal action is instituted for the purpose of punishing illegal voting of course you have charge of such litigation

Very truly yours,

F. L. GILBERT,
Attorney General.

Political committees—What are?

May 3, 1909.

DANIEL E. McDONALD,
District Attorney,

Algoma Building, Oshkosh, Wisconsin.

DEAR SIR:—Your communication of the 30th ult., containing letter from Mayhew Mott, has been received. Mr. Mott states that an organization known as the Neenah Civic Advancement association was organized for the purpose of prosecuting an anti-saloon-license campaign; that the association took no part for or against the election of any officer; that it hired rigs and workers at the polls, for the purpose of getting out the no-license voters. Mr. Mott asks whether this association is to be considered a political committee so as to come within the provisions requiring a statement of election expenses.

In reply I will say that section 4543d Wis. stats. 1898 defines political committees for the purposes of the statute requiring the filing of expenses. The language of the section is as follows:

“Every two or more persons who shall be elected, appointed or chosen by a political convention or caucus for the purpose, wholly or in part, of raising, collecting or disbursing money or of controlling or directing the raising, collec-

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tion or disbursement of money for election purposes, and shall undertake such duty, shall be deemed a political committee within the meaning of this and the three following sections.”

The word “political” has a broad meaning and is not confined to the established political parties. While this association was organized for political purposes and to raise money for election purposes, it does not seem to come within the definition of a political committee as quoted. I am of the opinion that a voluntary association of this kind, which is not chosen at any political convention or caucus, and is not organized to advance or oppose the election of any candidate for office, does not come within the requirements of sections 4543d, e and f of our statutes and is therefore not required to file a statement of receipts or disbursements.

Yours very truly,

F. L. GILBERT,
Attorney General.

Election—Voters—Question whether man who has worked in a factory in the state for four years and has a wife in Michigan whom he visits each year, is a resident in this state to entitle him to vote here depends on facts not stated and may be a close question.

July 24, 1909.

MR. J. B. CHASE,

District Attorney,

Oconto, Wisconsin.

DEAR SIR:—Yours of July 22nd is received. You submit the following facts:

“There is a man living in this city whose occupation is that of filer in a saw mill, and he has been living here for four years last past. He goes away in the summer time for a couple of months while the mill is shut down, and then returns to this city and remains here all the rest of the year, and has done so for the last four years. He is a married

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man, his wife living in the state of Michigan, and she is engaged in business in said state. She and her husband are on the best of terms, but her business and his business are so entirely different that they deem it wise for their financial interests, I presume, to allow her to conduct her business in Michigan, she being an expert chiropodist and conducts this business in the state of Michigan, but her husband has lived and resided and worked in this city for the last four years.”

You submit the question whether, under these facts and circumstances, this man is a legal voter in your city.

It is true that the presumption is that a married man's domicile is with his wife and family but this presumption is one of fact and not of law and may be overcome by evidence showing the facts to be otherwise.

10 Am. & Eng. Ency. of Law, p. 24.

To the effect that a man may have a resident distinct from his wife, see *Schlawig v. DePewster*, 83 Ia. 323; *Wolf v. Shenandoah National Bank*, 84 Ia. 130; *Conreid v. Nall*, 24 Mich. 275; *Matter of Bye*, 2 Daly (N. Y.) 525; *Wells v. People*, 44 Ill. 40.

Section 69 of the statutes of 1898 provides as follows:

“In determining the question of residence as a qualification to vote the following rules so far as applicable shall govern and if a person offering to vote be challenged as unqualified on the ground of residence, the inspector shall admonish him of such rules and put to him such further questions as shall be proper to elicit the facts in respect thereto, viz.:

“2. That place shall be considered and held to be the residence of a person in which his habitation is fixed without any present intention of removing therefrom and to which whenever he is absent he has the intention of returning.

“3. A person shall not be considered or held to have lost his residence who shall leave his home and go into another state or county, town or ward of this state for temporary purposes merely, with an intention of returning.

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“7. The place where a married man’s family resides shall generally be considered and held to be his residence, but if it is a place of temporary establishment for his family or for transient objects, it shall be otherwise.

“8. If a married man has his family fixed in one place and does business in another, the former shall be considered and held to be his residence.”

There are fourteen rules in all prescribed in said section. Some other rules might be cited that would be worthy of consideration in connection with the facts in this case. As I understand it, the man in question has simply a wife and no children. While it is generally held that a husband and wife living together constitute a family (at least for some purposes they may be regarded as a family;) see *Kitchell v. Burgwin*, 21 Ill. (11 Peck) p. 40; *People v. Sagazei*, 59 N. Y. Supp. 701, 705) the term “family” as used in the code providing for an exemption of homestead for the family means a collective body of persons who live in one house or under one head or manager; and a lone individual does not come within this definition.

See *Fullerton v. Sherrill*, 87 N. W. 419, 420; 114 Iowa 511.

Emerson v. Leonard, 65 N. W. 153, 154; 96 Iowa 811.

The rules of our statute, together with the decisions of the courts on this question, make the question submitted by you very doubtful, and additional facts would probably be necessary to determine the question definitely. If the man of whom you write has still a home in Michigan, at which his wife resides and which he considers as his home, I am inclined to think that he would not be entitled to vote in this state. His presence in Wisconsin would simply be for the purpose of occupying a position in the sawmill, and for no other. He returns to his home at all times when he is not so occupied. In contemplation of law he would undoubtedly be considered as living with his wife in Michigan, at their common home. If, however, the facts should show that his real home is in this state, that his visits every year to Michigan are simply in the nature of a visit, instead of a return to his real home, and that he

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has the intention of indefinitely remaining in Wisconsin, and the parties are in fact not living together as a family, then he would be entitled to vote in this state. As I have stated, the question is a close one and depends upon further facts than those submitted in your letter.

Hoping that what I have said may aid you in determining this question, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Elections—License fee—After an election has been held fixing the license from \$200 to \$500 another may be held at the proper time to raise the same to \$800 under section 1548b.

HON. J. O. DAVIDSON,

August 24, 1909.

Governor of Wisconsin.

DEAR SIR:—You have referred to me the letter received by you from Dr. A. J. McDowell, of Soldiers Grove, with the request that I give you an opinion upon the question submitted by him.

Mr. McDowell states that in Soldiers Grove the license fixed by statute is \$200; that it has been increased by a vote of the electors under section 1548b of the statutes to \$500. He inquires whether another election can be held under said section to increase the license to \$800. He calls attention to subdivision 7 of said section, which reads:

“In any city, village or town wherein the sum to be paid for license is fixed at two hundred dollars they may increase such sum to either five hundred dollars or eight hundred dollars,”

and he inquires whether an election can be held in Soldiers Grove, where the license has been fixed at \$500, to increase the amount to \$800.

Subdivision 1 of said section provides:

“The electors of any city, village or town may hold special elections for the purpose of determining the amount to

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be paid therein for license to sell strong, spiritous, malt, ardent or intoxicating liquors to be drank on the premises.

Subdivision 4 provides:

“No such election to increase the license to the same amount shall be held oftener than once in three years.”

Subdivision 6 provides:

“At such special elections in towns where the sum to be paid for license is fixed at one hundred dollars the electors may increase such sum to either three hundred and fifty dollars or five hundred dollars.”

Subdivision 7 has already been quoted. Subdivision 9 contains the following:

“If a majority of the votes cast shall be in favor of the increasing such license, the sum so petitioned for shall be held and considered the sum to be paid for license to sell liquors within such city, village or town until an election is held in the manner herein provided, and a different amount is fixed thereat.”

You will notice by the provision in subdivision 9 that the statute contemplates another election to be held after the license has already been increased to five hundred dollars. The license being fixed by a special election in Soldiers Grove to five hundred dollars, under this provision another election may be held to fix a different amount. In subdivision 7 the statute simply designates the town in which the license may be increased to five hundred dollars or to eight hundred dollars: that is, those towns where the statute, section 1548, fixes the license at two hundred dollars. This should not be construed to limit a special election to those villages where the license has not been increased. I am therefore of the opinion that it is legal to hold a special election in Soldiers Grove to increase the license to eight hundred dollars, under section 1548b, although the license is fixed at the present time at five hundred dollars.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

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Elections—License fee—Elections may be held in a city which has voted in favor of no license to raise the license fee from \$200 to \$500, although it is still a no license territory.

Sept. 7, 1909.

HENRY GRAASS,

*District Attorney, Door County,
Sturgeon Bay, Wisconsin.*

DEAR SIR:—Yours of August 30th was duly received. You state that at the last spring election held in Sturgeon Bay, the city voted in favor of no license and that the saloons went out of existence on the first Tuesday of July; that at the present time petitions are being circulated asking that the city hold a special election on the Third Tuesday of September, to raise the license fee from the amount heretofore fixed, viz., \$200 to \$500.

You inquire whether, in my opinion, this election could be held at the present time in Sturgeon Bay, when no license fee is charged whatever.

In answer to your inquiry I will say that, under section 1548b of the laws of 1907, it is provided that a special election may be held for the purpose of determining the amount to be paid for license, but such election is not at all conditioned upon the result of an election provided for in section 1565a.

It is true that, by the former section (1565b), it is provided that such special election in towns where the sum to be paid for license is fixed at \$100, the electors may increase such sum to either \$350 or \$500 and, in any city, town or village wherein the sum to be paid for license is fixed at \$200, they may increase such sum to either \$500 or \$800. This provision, however, can not be construed as denying the right to a special election in no-license territory, such as Sturgeon Bay is at the present time. The language used here referring to "towns where the sum to be paid for license is fixed at one hundred dollars," and "in any city, village or town where the sum to be paid for license is fixed at two hundred dollars," must be taken as simply a method of describing the towns, cities and villages as classified under section 1548b. I find no provision in the sections under consideration that would lead me to believe that the election contem-

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plated in Sturgeon Bay would be illegal; neither do I find any decisions of our Supreme Court to that effect. If the election should increase the license to be charged in your city to \$500, and the city should vote in favor of license at the next spring election, then the license fee to be charged for the ensuing year would be \$500 instead of \$200.

I am therefore of the opinion that a special election to increase the license fee from \$200 to \$500 may be held in Sturgeon Bay, although no licenses can be issued under the result of the last spring election, at the present time.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Election—A county superintendent of schools who was duly elected and attempted to qualify by filing a defective bond and oath, but who assumes the duties of the office, is entitled to his salary.

Septembe 10, 1909.

J. A. MARKHAM,

District Attorney,

Whitehall, Trempealeau County, Wisconsin.

DEAR SIR:—Yours of August 31st was duly received, together with the bonds filed by the county superintendent of your county. You state that on the 17th day of July Mr. Gibson, who was elected county superintendent of schools on the first day of July, 1909, filed with the county clerk the bond inclosed by you; that the committee of the county board refused to approve said instrument as a sufficient bond, maintaining in the first place that it was not properly executed, in that both principal and sureties signed in the body of the instrument and failed to sign and seal at the conclusion of the instrument; that, in the second place, the date of execution was left blank, and again, in the justification, the sureties signed in the body thereof, and not at the conclusion; and, further, that the committee maintained that the oath of office was no proper oath, in that

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it failed to state that affiant would support the constitution of the state of Wisconsin, and that in other respects said oath was too indefinite and uncertain in describing to what office affiant was elected.

You also state that Mr. Gibson executed another bond the 6th day of August, 1909, which was defective, for the reason that the sureties justified in the sum of \$1,000 each, instead of \$2,000, as the statute prescribes, and that the jurat in the oath of office is not dated. You inquire whether Mr. Gibson is entitled to hold office under the bond and to draw his salary and whether the county chairman is justified in refusing to sign orders for him for the same, on the ground that he has never qualified.

In answer to your inquiry I will say that Mr. Gibson has assumed the duties of the office of county superintendent and has shown his intention to qualify by filing an oath and bond, although the same is defective. Mere irregularities in the qualification of an officer or in his attempt to qualify when he has entered upon the discharge of his duties cannot be inquired into in a collateral proceeding for the purpose of invalidating his right or title to the office.

23 Am. & Eng. Ency. of Law, 2nd ed., 354.

A *de facto* officer has a right to execute the duties and functions of his office without interference and to have possession of the office and all property belonging to or appertaining thereto until he is tried in a proper proceeding brought for that purpose.

8 Am. & Eng. Ency of Law, 802.

Our court has held that, if public offices exist *de jure*, all persons who are in the exercise of the duties of such offices by color of law (even though such law be unconstitutional and void) are officers *de facto*, and their acts are valid.

Cole v. President etc. Black Fiver Falls, 57 Wis. 110.

In re Burke, 76 Wis. 357.

As I understand it, there is no other person making claim to the office of county superintendent in your county. I have no

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hesitancy in saying that I believe that, under the circumstances, Mr. Gibson is entitled to his salary, since he has assumed the duties of his office and performed them. Although the bond that he has filed is defective, I think he is entitled to receive the compensation for the services he has rendered. I would, however, suggest that he file another bond, in which the defects that are present in those he has heretofore filed are corrected.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Election—A person not an elector is ineligible to a county office.

September 10, 1909.

MR. JOHN W. SODERBERG,
District Attorney, Barron County,
Barron, Wisconsin.

DEAR SIR:—Yours of September 9th is received. You state that former sheriff C. Kurschner discovered last December that he was not a citizen of the United States; that he had assumed that his father became a citizen before he reached the age of twenty-one years; that he immediately filed a declaration of intention to become a citizen, but that such declaration was made after the first of December, 1908, so that Mr. Kurschner is not now an elector. You inquire whether he is eligible to a county office. I take it that Mr. Kurschner is not holding a county office at the present time, but that you ask the question for the purpose of ascertaining whether he would be eligible to the appointment or election to a county office in future.

I have been unable to find any provision of our statutes or constitution requiring a county officer to be an elector. Our supreme court has, however, decided that, in the absence of such statute or constitutional provision, a person who is an alien, not a qualified elector of the county in which he resides, is not eligible to the office of sheriff in this state.

See State ex rel. Off v. Smith, 14 Wis. 497.

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This same doctrine is applied to all county officers. In the case of *State ex rel. Schuet v. Murray*, 28 Wis. 96, this same doctrine was reaffirmed, but it was held that, if the disqualification be removed before the officer is qualified; he may hold the office.

In the case of *State v. Trumpf*, 50 Wis. 103, these two cases were reaffirmed, and it is therefore the law of this state that a person not an elector of this state cannot hold a public office therein.

I am therefore of the opinion that your former sheriff, not being an elector under the constitutional amendment of article III, sec. 1, subd. 2, found in chapter 666 of the laws of 1907, is therefore not eligible to a county office at the present time.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Electives—A justice of the peace who is elected to fill a vacancy holds over until his successor is elected and qualified.

September 16, 1909.

J. A. MARKHAM,

District Attorney,

Whitehall, Wisconsin.

DEAR SIR:—Yours of August 3d was duly received and has had careful consideration. You state that, at the spring election of 1908 in the village of Trempealeau, in your county, Mr. M. K. Babet was elected a justice of the peace, to fill a vacancy for one year; that he qualified and that the village failed to elect a successor at the last spring election; that on the 30th day of June last, A. A. Holmes, deputy game warden, arrested three persons for illegal fishing and arraigned them before Justice Babet; that all were found guilty by him and each fined fifty dollars and costs or sixty days in the county jail; that two of them paid their fine and the third was unable to do so and was committed to the county jail for sixty days; that Holmes was at the time acting as warden without compensa-

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tion and, under a resolution of the county board, claims one-third of the fines as his remuneration. You inquire whether the acts of the justice were illegal and void, amounting to false imprisonment, for the reason that he was acting after the term of office for which he was elected had expired, and whether he was holding over under section 886, which provides:

“He shall hold his office for two years from the time of his election and until his successor is elected and qualified.”

You also inquire whether the county board is justified in paying one-third of said fine to Mr. Holmes.

In answer to your inquiry I will say that section 15 of article VII of the constitution of Wisconsin provides as follows:

“The electors of the several towns, at their annual town meeting, and the electors of cities and villages at their charter elections, shall in such manner as the legislature may direct elect justices of the peace, whose term of office shall be for two years and until their successors in office shall be elected and qualified. In case of an election to fill a vacancy occurring before the expiration of a full term, the justice elected shall hold for the residue of the unexpired term,” etc.

The question presented by you is: Does a justice of the peace who is elected to fill a vacancy hold over if no successor is elected, the same as a justice of the peace, who is elected for a full term?

You will notice by the above provisions that the term of office of a justice of the peace is fixed at two years and until his successor in office shall be elected and qualified. The term is not two years definitely, but two years plus the time that expires until his successor is elected and qualifies; so that, when an election to fill the vacancy takes place before the expiration of the full term, the justice elected holds for the residue of the unexpired term, which, in the case of Mr. Babbet, was one year and until his successor is elected and qualifies.

In the case of *State v. Smith*, 87 Mo. 158, it was held that the salary of the assessor and collector of water rates “of the city of St. Louis, whose term of office was for four years and

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until a successor shall have been duly elected and qualified," cannot be increased during the term for which he was appointed and that the time he holds over, the legislative period of four years, is as much a part of the term of his office as that which precedes the date at which the new appointment should be made and no increase of salary made during his term can be allowed him for such time so held over. The court said:

"It is true the law by which the relator was appointed fixed the term of office at four years and contemplates that at the expiration of that time a new appointment will be made, but the same law also contemplates that the appointing power may not be promptly exercised and, to prevent a vacancy, the incumbent is made to hold over until such appointment is made. This is a contingency contemplated by the law and enters into every such appointment, and the time he holds over the designated period is as much a part of the term of his office as that which precedes the date at which the new appointment should be made."

In the case of *State v. Tallman*, 24 Wash. 426, it was held that, where a county superintendent of schools was elected to office under a statute that provides that his "term of office shall begin on the second Monday in January next succeeding his election and continue for two years and until his successor is elected and qualified," and during his term the law was changed so as to make the term "begin on the first Monday in August next succeeding his election," such county superintendent is entitled to hold the office until the qualification of his successor for the term beginning in August, although thereby his term is made greater than two years, since under the provisions of the statute whereby he holds office, he was to continue therein for more than two years in case his successor was not elected and qualified, and consequently the statute deferring the beginning of his successor's term from January to August would not be in violation of article XI, section 8 of the constitution, which prohibits the extension of the term of any county officer beyond the period for which he was elected. The court said:

"When the legislature used the words 'whose term of of-

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office shall begin on the second Monday in January next succeeding his election and continue for two years and until his successor is elected and qualified,' it was not meant thereby that his term of office should be for two years and no more. The phrase 'and until his successor is elected and qualified' means something. It was not used idly; if so, the term was not fixed at two years and no more, but was two years and more, the further time depending upon the contingency, not only of an election, but also of the qualification of the person elected, which might be one day, one month or any number of months. A person elected to an office with the term so fixed has two years and such further time would be entitled to hold the full two years and such further time, viz., until his successor had been elected and also had qualified."

In the case before us, Mr. Babbet was elected for the unexpired term under the provisions of our constitution, and this unexpired term consisted of one year and until his successor would be elected. It was unnecessary for the framers of the constitution to repeat the words "and until his successor in office shall be elected and qualified," when speaking of the election of a justice to fill a vacancy, for the unexpired term would necessarily include such period. I am therefore of the opinion that Mr. Babbet was holding over as justice of the peace and that his acts are binding and give protection to the officer making the arrest. The board is therefore justified in paying one-third of said fine to Mr. Holmes, provided the resolution of the county board is a valid resolution. This question I have not investigated, as you have not presented this for my consideration.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

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Elections—City Superintendents—All cities not required to have—city council no authority to create office.

October 21, 1909.

A. N. ANDERSON;

District Attorney,

Ladysmith, Wisconsin.

DEAR SIR:—Your letter of the 19th inst. has had consideration. You have called my attention to an official opinion which I gave you on April 13th, 1909. In your letter to which this opinion was given as a reply you stated that at the time of the April election the city of Ladysmith had no city superintendent of schools and asked whether the electors of that city were entitled to take part in the election of county superintendent. In that opinion it was assumed that the office of city superintendent had been legally abolished. It appears now that the legality of the abolition of the office of city superintendent is questioned. You say that several years ago, at a regular school meeting, the electors of the city voted to change from the old system of electing school officers to the system of appointing them by the mayor; that shortly afterwards the city council passed an ordinance creating the office of city superintendent; that several weeks prior to the spring election the city council repealed the office of city superintendent. You have asked for my opinion concerning the legality of this action and its effect upon the school government of your city.

In giving this opinion I take it for granted that the city of Ladysmith is a city of the fourth class, working under the general charter law. Section 1 of chapter 388, laws of 1905, makes this provision:

“In all cities except cities of the first class there may be elected annually by the board of education or the board of school commissioners a city superintendent of schools.”

Section 2 of this act contains this language:

“This act shall apply to all cities except those of the first class in which a city superintendent of schools is elected or appointed by the board of education or the board of school commissioners.”

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The question is, Does this statute provide a city superintendent of schools for all the cities of the state except cities of the first class?

I think that, in interpreting this statute, we should give the ordinary meaning to the word "may," that is, that the provision is permissive, and not mandatory. The statutes of this state, in providing for the superintendent of city schools, always makes a distinction between cities having city superintendents and those under the authority of the county superintendents. The statute relating to the election of county superintendent provides that, in cities having a city superintendent who examines and licenses teachers, the electors shall take no part in choosing the county superintendent. Of course the law quoted is a later statute and it might be claimed that it was in conflict with these other provisions and therefore repealed them. There are many cities in this state that constitute a part of a joint school district, that is, the school district is composed of the entire city and a portion of an adjoining town or towns. These cities shall retain the district system of school government and have no city superintendent. It could hardly have been the intention of the legislature that such cities should elect a city superintendent of schools and that such superintendent should be compensated by the city, and not by the school district.

Section 925-113 of the general city charter law contains this provision:

"In every city which shall adopt this charter for its government, if there shall be at the time of such adoption a board of education or school board elected by the people under the provisions of this charter, or the school district system is in force, the election and organization, power and duties of such board shall not be affected by this chapter, and such system shall continue until changed by a vote of the electors of the city."

You say in your letter that, at a regular school meeting, it was voted by the electors to change from the old system of electing school officers to the system of appointing them by the mayor. It would seem, then, that, at this time, you were working under the district school system. I take it for granted that the city

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of Ladysmith adopted the general charter law and that, at that time, the schools were under the district school system and I do not think that the mere adoption of a resolution changing the method of electing officers would be such action as would abolish the district school system as provided in this section. I do not think that it can be said that the electors of the city of Ladysmith have voted to change from the district school system to the city system of school government. If my understanding of the facts is correct, then I am of the opinion that the office of city superintendent was not legally created in your city. It seems that, upon the action taken at the district school meeting relative to the matter, your city council attempted to create the office of city superintendent and later attempted to abolish it. It would seem that their action in abolishing the office has at least as good legal standing as their action in creating it. It seems to me, from the reading of all the statutes of this state relating to the superintendence of city schools, that it was the intention to leave the question of a city superintendent to each city—that the statute first quoted is intended to provide that, where cities have adopted the city system of superintendence, the city superintendent shall be elected by the board of education, or board of school commissioners. I do not think that the effect of these statutes is to provide that every city shall have a city superintendent, as every city has a city clerk or a city treasurer. It seems quite clear to me that, at the time of the election last April, the city of Ladysmith was without a city superintendent qualified to license teachers and that, therefore, the electors of that city were entitled to vote for county superintendent.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Elections—Expressions of political principles upon the official ballot.

March 5, 1910.

NORMAN L. BAKER,
Assistant District Attorney,
Milwaukee.

DEAR SIR:—In your letter of the 3d inst. you say that candidates for the office of circuit judge who are members of the Social Democratic party claim the right to have printed upon the ballot after their name, the words “Social Democracy” or “Socialist.” You have asked for my opinion as to the legality of such claim.

Section 30 of the statutes provides that a candidate nominated by nomination paper may have placed upon the ballot after his name the party or principle which he represents, expressed in not more than five words. The form of nomination paper given in connection with this section provides a space for this expression of party or principle. Paragraph 15 of section 38, enacted in 1909, provides that:

“No party designation shall be placed upon the ballots for any school or judicial officer except where party nominations have been made.”

This enactment repeals the provision of section 30 permitting independent candidates for judicial offices to use a party designation. However, the provision permitting the designation of political principles still remains. The question, then, resolves itself into this: “Are the words “Social Democracy” and “Socialist” party designations, or are they merely designations of political principles? There are two political parties representing socialistic principles: the Social Democratic party and the Social Labor party. It seems, then, that the word “Socialist” is not a party designation, but a designation of political principles. The words “Social Democracy” come very much nearer a party designation. To the ordinary reader they would surely suggest the Social Democratic party. One, however, might believe in a social democracy without believing in the political principles laid down and advocated by the Social Democratic party.

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It is a very close question, but I am inclined to think that the candidates are entitled to the use of either of these expressions.

Yours very truly,

F. L. GILBERT,
Attorney General.

Elections—Independent candidacies—Expression of political principles upon the official ballot.

NORMAN L. BAKER,

March 18, 1910.

Assistant District Attorney,
Milwaukee, Wisconsin.

DEAR SIR:—I have given the contents of your letter of the 15th inst. careful consideration, but I still think that my letter to you of the 5th inst. expresses my opinion concerning the expression of political principles upon the official ballot. It has always been construed up to the enactment of 1909 that the law permitted party designations as well as the expression of political principles upon the ballot. While it had become the custom in the state to nominate judicial candidates in a non-political way, their nomination by political parties was not prohibited by law. The primary election law made no provision for their nomination, but still permitted judicial officers to be nominated by party caucuses and conventions. It was, I think, for the purpose of remedying this defect that the amendment of 1909 was enacted. It would be somewhat contradictory to say that a law that in terms merely forbids party designation by implication forbids the use of the words "non-partisan judiciary" or "non-partisan candidates." I believe that these sections read together still permit the expression of political principles upon the official ballot. As to whether the words "social democracy" constitute a party designation or merely expresses political principles is a very close and difficult question. As you say, these words suggest to a voter the Social Democratic party. I am rather inclined to think that they are permissible under the law.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Elections—Electors—Primary—A woman for whom proper nomination papers are filed for the office of county treasurer, is entitled to a place on the official ballot irrespective of her eligibility to the office.

June 10, 1910.

VICTOR T. PIERRELEE,
District Attorney,
Ashland, Wisconsin.

DEAR SIR:—You state that Nellie M. Archibald, who is at present deputy treasurer of Ashland county, intends to be a candidate for nomination for the office of county treasurer at the September primary and that the county clerk of that county has requested you for an opinion as to whether it is his duty to place her name upon the official ballot, in case proper nomination papers are filed with him, and whether the fact that she is a woman would make her ineligible to hold the office and authorize his refusal to place her name upon said ballot.

Under section 11, subdivision 10, it is made the duty of the county clerk to prepare official ballots and to place thereon “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. The names certified by the secretary of state shall be arranged in the order in which they are certified and the names of candidates for whom nomination papers have been filed in the office of the county clerk shall be arranged as hereinafter provided.”

In 15 Cyc., on page 347, the following rule is laid down:

“The county officer whose duty it is to prepare and print the official ballots acts in a purely ministerial capacity and he must place upon the ballot all names regularly certified to him as having been put in nomination.”

In the case of *Wells v. Munro*, 86 Md. 443, where mandamus was brought to compel the county supervisors to place upon the official ballot the name of a person duly nominated, but where the clerk refuses to place such person upon the ballot for the reason, as he claimed, that there was no vacancy in the office to be filled, the court said:

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“It is manifest it is not the purpose to invest the supervisors with any discretion as to what names should be placed upon the official ballot. It will not for a moment be contended that the supervisors can reject any of the names certified to them by the secretary of state under 43d section because in their opinion there were no vacancies in the offices for which such nominations were made, nor is there any authority to be found anywhere in the statute investing them with the power to act differently in respect to nominations certified from a convention or a primary meeting. Where the nominations come to the supervisors from the proper sources, certified in the proper manner as the law provides, it is their plain duty to place the names certified on the ballots and all ballots shall contain every such name.”

In the case of *Miller v. Davenport*, 70 Pac. 610 (Idaho), where it was made the duty of the county auditor to prepare the official ballots for county and state elections, and where the auditor refused to place upon said ballot the name of a person who, he claimed, was ineligible to the office, the court said:

“County auditors, so far as arranging the official ballots is concerned, act in a clerical capacity and are not clothed with judicial or quasi-judicial power. It is the duty of county officers to place upon the official ballot in the proper column the names of the candidates for the different offices who have been nominated and whose nomination has been duly certified in accordance with the provisions of our election laws. They have no discretion in the matter. They cannot go behind the certificates of nomination and inquire into the eligibility of candidates. With that they have nothing to do.”

Our supreme court has never passed upon the direct question as to whether a woman is eligible to the office of county treasurer. If the county clerk should take it upon himself to refuse to place Mrs. Archibald's name upon the ballot, when nomination papers are filed in her behalf, it would deprive her of the right to have her name voted on at the September primary, for there would not be sufficient time to get the matter before the su-

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preme court and obtain a decision befor the holding of the primaries.

The question as to the eligibility of Mrs. Archibald to the office of county clerk should be determined by the courts and it is my opinion that under the above authorities it is the duty of the county clerk to place upon the official ballot the name of the person in question if proper nomination papers are filed.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

OPINIONS RELATING TO FISH AND GAME.

Fish and Game—Waters—Classification—Superior Bay is part of outlying waters.

December 21, 1908.

HON. J. W. STONE,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 19th inst. in which you ask me to render an opinion “as to whether Superior Bay is designated as inland or outlying waters.”

In reply I submit the following: Section 4560a, stats. 1898, (sec. 1, ch. 147, laws 1907) provides:

“All waters within the boundaries of the state of Wisconsin * * * shall for the purpose of enforcing the fish and game laws of the state be classed and defined as inland waters except Lakes Superior and Michigan and the harbors and bays immediately connected with said lakes, * * * which are hereby classified and defined as outlying waters.”

It is a fact within the knowledge of all who are acquainted therewith that Superior Bay is connected with Lake Superior; that is, there is a large well defined but short passageway between Lake Superior and this bay; in fact, there are two passages, one being an artificial channel on the Minnesota side of the bay.

Hence I am of the opinion that Superior Bay is one of the bays connected with the lakes mentioned and is, therefore, a part of the outlying waters of the state within the meaning of said section.

I can see, of course, that there might be a reasonable difference of opinion upon this question, and it may be considered by some

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that by "immediately connected" is meant a full, direct opening into the lake; that the opening from Superior Bay does not bring it within that description but I am inclined to the opinion I have expressed.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Nets—Fishing with nets in Mississippi river. State boundary in center of main channel of river both in the river proper and through Lake Pepin.

January 27, 1909.

HON. J. W. STONE,

State Fish and Game Warden.

DEAR SIR:—You have submitted to me the letter from John W. Murdoch, attorney-at-law of Wabasha, Minnesota, in regard to licensing fisherman on Lake Pepin, and ask my opinion thereon.

Mr. Murdoch says:

"I have some clients who are netting in Lake Pepin and who have nets stretched north of the deepest water in the lake, which is near the Minnesota side. I think there is a controversy between the Minnesota and Wisconsin authorities as to where the boundary line is.

"My clients wish to pay license, but they want to know that they are paying to the proper authorities and they do not want to pay twice nor stand a prosecution. The warden at Pepin has demanded that my clients pay to him for these nets and has assured them that the Wisconsin authorities would stand behind them in case of any trouble, and I write to inquire what the attitude of your commission is on this subject and what assurances of protection you are able to offer my clients if they take out this Wisconsin license that they will not be obliged to pay a fine at the suit of the Minnesota authorities."

Replying, you are informed that the Enabling Act of Wisconsin, passed by congress and approved August 6th, 1846, provides

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in respect to boundaries of the state of Wisconsin, as follows:

(Sec. 1) "Thence down the center of the main channel of that river (Mississippi) to the northwest corner of the state of Illinois."

Section 3 of that act provides:

"That the said state of Wisconsin shall have concurrent jurisdiction on the Mississippi and all rivers or waters bounding the said state of Wisconsin, so far as the same shall form a common boundary to said state," etc.

and our supreme court has held in a number of cases, particularly the case of *Roberts vs. Fullerton*, 117 Wis. 222, that the boundary line of this state as to the outlying rivers is the main channel of such rivers, and in the same case it was held, that the concurrent jurisdiction which this state has with the state of Minnesota on the Mississippi river is of a special nature,—one not incident to nor implying concurrent dominion over the territory covered by water between the two states, or concurrent ownership in such water or the land under the water, or the fish and game that inhabit the same, and that the state of Minnesota can not enforce its fish and game laws on the Wisconsin side of the main channel of the Mississippi river, that the concurrent jurisdiction mentioned in the act of congress pertains to offenses committed on the water and not to the violation of the laws of this state in respect to fishing in the waters of said river.

Nor do I think the case of *State vs. George* in the 60th Minn. 503, which has been cited to you by the executive agent of Minnesota, differs materially from the view our supreme court has taken. In that case the Minnesota court was not dealing with fishing laws, and as I regard it, the decision was foreign to the question involved. Such being the view held by our supreme court, persons who fish with nets upon the Wisconsin side of the main channel of the Mississippi river are necessarily required to obtain licenses to fish from the Wisconsin authorities and to fish on the Minnesota side of the main channel they must conform to the Minnesota laws.

Some question may arise as to what is the center of the main channel of the Mississippi river where it passes through what is commonly known as Lake Pepin. That is, of course, a question

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of fact but as I am informed, there is a main channel of the river through this widened part of it, called Lake Pepin, which is indicated in the surveys made by the United States government, and may also be indicated by piles or other marks fixed by the government. This boundary cannot be fixed by any arbitrary line made or established through the center of Lake Pepin, by the officers of the state of Minnesota. The state boundaries are ascertained by following the main channel of the river on which ever side of it or Lake Pepin that channel may be. The territory of the state of Wisconsin reaches to that line and of course it follows that any fishing with nets by any one on the Wisconsin side of the main channel, without first procuring a license therefor from you, and complying with the laws of this state in relation to such fishing, is in violation of our statutes, and it will be necessary for you to prevent such unlawful fishing.

If Mr. Murdoch's clients comply with our statutes, obtain licenses as required and fish on the Wisconsin side of the river, as I have defined it, while it may not be your duty to defend them in actions brought against them or seizures made by other alleged authority, yet I think you should at least try out one test case on the question and, if necessary, carry it to the court of last resort so that this question may finally be set at rest.

This is all the assurance you will be able to extend to Mr. Murdoch or his clients. The state cannot undertake to defend all actions that might be brought.

Trusting that what I have said answers the question before you, I remain

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Fish and Game—One may be in possession of a wild goose by gift from one who has lawfully acquired it, in the open season, without being in possession of a license then in force.

March 30, 1909.

HON. JAMES W. STONE,
State Fish and Game Warden,
 Building,

DEAR SIR:—Under date of the 26th inst., you have requested my opinion on the question,

“Can a party be in possession of a dead wild goose, either by purchase or gift, in open season without being in possession of hunting license then in force.”

Subd. (e) of sec. 4560a—22 (F. & G. Laws, sec. 64) of the Statutes, created by chap. 586, Laws of 1907, provides:

“The possession of any protected game birds by any person who is not in possession of a hunting license then in force, shall be unlawful.”

Sec. 1498p of the Statutes (F. & G. Laws, sec. 26) provides for the issuing of “licenses for the hunting of game * * *”

Sec. 1498a—1 provides that any person “who shall pursue, hunt, kill or trap any of the birds * * * protected by the laws of this state without being at the time * * * in possession of a license duly issued to him * * * shall be fined * * *.”

Sec. 4565i reads:

“Whoever shall sell, or offer for sale, have in his possession for the purpose of sale or shall barter, trade or exchange for other property, or shall have in his possession for the purpose of barter, trade or exchange for other property, or whoever shall purchase, or receive in exchange for other property or having in his possession after purchase, or receiving in exchange for other property, within the limits of this state the meat or flesh of any doe, buck or fawn (commonly known as venison) or any wild duck of any variety, wild goose, brant or any other aquatic bird, or any woodcock, partridge, pheasant, prairie chicken or

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prairie hen, grouse of any variety, plover, snipe, Mongolian, Chinese or English pheasant or quail of any variety, shall be deemed guilty of a misdemeanor, etc.”

It is plain that the hunting license provided for is issued for the hunting of game and its reduction to possession by the licensee.

The inference to be drawn from sec. 4561i is that the possession of game, during the open season, for purposes other than for barter, trade or exchange, is permitted. The obvious purpose of the law being to prohibit any market in this state for protected game and not its gift by one who has lawfully obtained possession of it.

Subd. *e* of said sec. 4560a—22, if construed to prohibit the possession of game by one to whom it had been given by a person who had lawfully reduced it to possession, would by implication materially add to and amend sec. 4561i. The result being, in my opinion, to reduce the law to a palpable absurdity. To illustrate: if the law be construed to apply to the possession of game during the open season otherwise than for the purpose of sale, barter or exchange it would require one presented with game lawfully killed during the open season to protect himself by the issuance to himself of a hunting license in order to lawfully serve it on his table.

Furthermore, subd. *e* of said section, if construed literally and without reference to other laws, would prohibit the transportation of game by a common carrier for one having lawfully obtained it, unless in the possession of a license.

Any construction which would result in the foregoing absurdities would, in my opinion, render the law obnoxious to the constitution.

“For the purpose of clearing up obscurities in a law it should be read with reference to the leading idea thereof—such idea being regarded as a limitation upon particular words or clauses.”

State, ex rel Railroad Commission, 117 N. W. 846.

“The police power extends to and permits legislation regulating *reasonably* matters appertaining to the public

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welfare * * * anything beyond that must necessarily fall at the threshold of some constitutional defense.”

State v. Redmon, 134 Wis. 89-106.

I am therefore of the opinion that one may be in possession of a wild goose by gift from one who has lawfully acquired it, in the open season, without being in possession of a hunting license then in force.

The law is so worded that it would be a natural thing for a game warden to consider that such possession is a violation of the law and there may be some doubt as to what the exact law is but under all the circumstances surrounding the law I am constrained to hold as above.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish—Selling and transporting prohibited.

May 25, 1909.

D. E. McDONALD,
District Attorney,
Oshkosh, Wis.

DEAR SIR:—In your letter of the 24th inst. you state that a local game warden desired a warrant against a man for selling some fish, among which were a few pike, and you have asked for my opinion as to whether or not an action may be maintained for the sale or offering for sale of such game fish.

Section 4560a Wis. stats. 1898, as amended by chapter 355, laws of 1907, contains this paragraph:

“It shall be unlawful and is hereby prohibited to sell, offer for sale or ship or transport any game fish between the first day of March and the twenty-fifth day of May next succeeding.”

This is a general statute and applies to the whole state. You have suggested that this provision seems to be in conflict with

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section 13, chapter 311, laws of 1899, which has become section 4566 of the statutes. This section is as follows:

“Any person who shall sell or offer for sale or purchase or have in possession any fish, game, bird, fowls or animals except white fish and lake trout protected by the laws of this state at any time during the close season prescribed therefor, respectively, 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 thirty days nor more than ninety days.”

It seems to me that these two statutes may be read together and that there is no conflict. Read together, so far as they relate to fish, they provide that no person shall sell or have in possession any fish at any time during the close season for such fish and also provide that no person shall sell or transport any game fish between the first day of March and the 25th day of May. In other words, it may be lawful to catch some game fish between the first day of March and the twenty-fifth day of May, but unlawful to sell or transport such fish. These two sections suppose that there may be no close season for certain game fish, but prohibit their sale or transportation during a certain time of the year. I am of the opinion that an action can be maintained for the sale or offering for sale of game fish such as pike, between the first day of March and the twenty-fifth day of May next succeeding.

Yours very truly,

F. L. GILBERT,
Attorney General.

Fish and Game—Interstate Commerce—Seizure of Fish—
Packages not properly marked. Lacey Act.

HON. C. S. PIERCE,

June 23, 1909

State Game, Fish and Forestry Warden,
Lansing, Mich.

DEAR SIR:—I am in receipt of your favor of the 22nd inst. In reply I will say, In re seizure of shipments of fish, ship-

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ped from Michigan, seized at Milwaukee, that my view of the Lacey Act is like this.

If game lawfully caught or killed in one state is shipped into another or through one or more states into a third it is protected from seizures in any of such intervening states and in the state of destination *if it be marked as provided by that act* but if not so marked it loses its character as a proper subject of interstate commerce, becomes subject to the police authority, and may be seized in any state where it may be found, and confiscated under state regulations, when the shipment does not comply with the laws of the state where it is seized or when it is possessed in violation of the state law or when the fish or game is possessed during the closed season in the state in which it is seized. This appears to me to be the good sense of the matter.

I do not contend that our wardens have any authority to enforce the provisions of the Federal Act but that as stated when the shipment fails to comply with that law it becomes subject to the laws of the state in which it may be found. Does not this appear to you to be the proper view to be taken? I believe you have like authority to make seizures under like circumstances if such shipments can be taken without serious interference with interstate traffic such as would occur by stopping or delaying boats or railroad trains.

In this case the seizures were made while the property was situated in a warehouse or express office at Milwaukee. It appears to me that the seizures were quite legal but if the consignors think differently I shall be pleased if they will test the matter in the courts so that the question may be settled by an authoritative adjudication.

I respectfully call your attention to views of the supreme court of the United States relative to the Lacey Act as expressed in *In re Raheer*, 140 U. S. 545, and in the very recent case of *New York ex rel Silz v. Hesterberg Sheriff*, 211 U. S. 31.

Trusting that you will agree with me upon the views I entertain as to these seizures I will only say that I shall be

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pleased to hear from you further if you have contrary views or authorities to submit.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Licenses to catch rough fish. Fees.

HON. J. W. STONE,

June 29, 1909.

State Fish and Game Warden,
Madison, Wis.

DEAR SIR:—I am in receipt of your letter of the 23rd inst. in regard to licensing fishermen in the Mississippi river and other waters under the provisions of section 4560a—2 of the statutes, in which you state that you had this year, prior to the enactment of chapter 480, Laws of 1909, issued licenses under that section, that you had marked on licenses, so issued, in red ink “subject to change”, and in which you inquire whether or not parties holding such licenses are liable for the increased license fee provided for in said chapter 480.

In reply you are informed that said chapter 480 does much more than simply to increase license fees. The first section of that act repeals 4060a—2 (sec. 80 of the game laws of 1907). It also repeals section 4560f—11 (sec. 102 of the game laws of 1907) and in their stead makes an entirely new section, 4560a—2, which combines certain provisions of the two statutes repealed, making it apply to all waters of the state with certain exceptions, and increasing the license fee for fishing and the catching of rough fish with seines, fyke and heck nets.

As the old laws relating to such fishing were entirely repealed I am of the opinion that licenses granted under them were thereby revoked and that upon the passage and publication of the new act, said chapter 480, the licenses theretofore issued for fishing for such fish during this season lose all their power and effect and no longer afford any protection to the licensee. This the legislature has power to do. A license is not a contract nor a right of property. (Black on Intoxicat-

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ing Liquors, sec. 189.) It has been held in this state that the manner of catching fish may be regulated and controlled by the state under its police power.

Bittenhaus v. Johnson, 92 Wis. 588.

That being so the legislature may amend or repeal laws regulating to the catching of fish or may make entirely new regulations in that respect. This authority would in my opinion carry with it the power to revoke existing licenses and I think the repeal of a law authorizing the issuing of licenses under certain conditions operates to revoke existing licenses, and I think this was done by the passage of said chapter 480.

It follows from what has been said that licenses in force at the time this act went into effect were revoked or annulled and that no one has authority to fish in the manner provided for in chapter 480 without procuring license, giving the required bond and paying the fee provided for in chapter 480.

Old licenses issued prior to the passage of this act will afford no protection to the holder thereof and I do not think that the license fee paid for licenses under the old law can be credited as part payment for a license under the new law. Your indorsement on the license which you have issued this year prior to the enactment of said chapter 480, though well intended, will not in my opinion help in this respect. This may appear to be hard and harsh but I see no other way to interpret the law. If a different effect was intended the legislature should have expressed it in plain language. I do not make the laws and can but interpret them as written and when the act is so plain that there is no room for construction I can but give to it its literal effect and there is nothing in the act under consideration, either by express words or intendment which shows that the legislature designed that the payment for licenses under the old law should apply pro rata upon licenses issued under the new law.

I trust what I have said will make your duties in respect to collection of license fees for fishing for rough fish under the provisions of this act clear and plain.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Fish and Game.

Fish and Game—Deputy Game Wardens—Term of office.
Tenure of office and eligibility. Civil service.

June 30th, 1909.

HON. GEO W. RICKEMAN,
State Fish and Game Warden,
Madison, Wis.

DEAR SIR:—I am in receipt of yours of this date asking some further information of my letter of June 28th to Hon. J. W. Stone, your predecessor, in respect to the terms of office of special deputy game wardens and the provision in section 1496a of chapter 523 of the laws of 1909 in respect to terms of office and eligibility of special deputy wardens now in the service.

You ask whether the provisions of that section which reads: "Nothing in this section shall be deemed to effect the tenure or eligibility of persons now in the service," makes it "mandatory upon the state game warden to reappoint any or all persons who have up to the present time been employed as special deputy game wardens but whose commissions have expired."

Replying you are informed that it does not. The clause in question provides, as it clearly states that tenure of office of persons now in the service shall not be affected. By this is meant that removals of special deputy wardens shall not be made during their term of office in order to comply with the terms of that section. The word "tenure" when used in the expression "tenure of office" means term of office.

Territory v. Ashenfelter, 12 Pac. Rep. 879, 897.

People v. Waite, 9 Wend. 58.

And the word "eligibility" as used in the same clause means capability of being chosen or of holding an office.

State v. Clarke, 31 Pac. 545, 546.

State v. Mower, 73 N. W. 299, 304.

Hence this section when transcribed into other and perhaps better understood words, means that nothing in said section shall be deemed to affect the term of office or capability of holding office of persons now in the service. It does not mean that persons now holding such offices must be reappointed. It also

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means by use of the word "eligibility" that those persons now in the service are capable of being chosen and of holding the official position they now hold, not that they must continue to hold such offices.

In my letter of June 28th I cited my letter of March 26th, 1908, with approval, and of course said nothing and did not intend to say or in any way indicate that my views then expressed had in any way been changed or even modified. My opinion still remains that the term of office of special deputy game wardens expires with the expiration of their commissions.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Fish and Game—License for fishing for rough fish in the Mississippi river.

HON GEO. RICKEMAN,

July 15, 1909.

State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 7th, which reads as follows:

“We have your opinion of June 29th in regard to the license for rough fishing on the Mississippi river. I would like to call your attention to section 4560a—10, laws of 1907, whereby chapter 525, laws of 1909 repeals paragraph A and B. Sub-sections A and B are only a part of this section of the law that it repeals. Paragraph C and the balance of the section leaves the license fee the same as it was, and it seems to me is a direct conflict of chapter 480, laws of 1909. I would like an opinion on these points as soon as possible. It seems to me that it would be a great injustice to impose a double license fee upon those fishermen.

“I would also like your opinion on paragraphs 2 and 3, chapter 525, laws of 1909 as to whether or not the license money collected for non-resident hook and line fishermen goes into the general fund or into the hunting license fund.”

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Replying to your first question you are advised that chapter 526, laws of 1909, does not "repeal" but amends subdivisions "A" and "B" of 4560a—10 of the laws of 1907.

Subdivisions "A" and "B" of that section are re-enacted and the following subdivisions remain as they were. To fully understand the question presented I am required to resort to the original enactment of 4560a—10. That section was created by chapter 130, laws of 1907, and its title indicates that it refers to fishing not in *inland* or *outlying* waters as they had theretofore been classified by section 4560a of the statutes and amended by section 1, chapter 147, laws of 1907, but to certain waters specifically designated by name to it, Lakes St. Croix and Pepin and the Mississippi river. See title of chap. 130, laws of 1907, page 801 of the laws of 1907. Before the passage of this act and by the section of the statute above referred to, the Mississippi river, except that part of it known as Lake Pepin, had not been known in the game laws as a part of the outlying waters of the state, while the other parts described in 4560a—10 were so specifically described.

But the legislature possesses the undoubted power to enact special legislation relating to any specific waters of the state.

Bittenhaus v. Johnson, 92 Wis. 588.

And one legislature is not bound by the classification of waters adopted by a prior legislature and the classifications adopted by any legislature may be arbitrary.

State v. Evans, 130 Wis. 381.

As subdivisions "A" and "B" of said section 4560a—10 were not repealed but were re-enacted in different language by chapter 525, laws of 1909, and as the subsequent subdivisions of said section are not amended or repealed, they, the subsequent subdivisions, remain in force as to the waters named. The provisions of chapter 4560a—10 as amended by chapter 525, laws of 1909 are not exactly the same either in reference to the kinds of fish nets which may be used nor are the exceptions to the waters in which the use of fish nets described exactly alike, for

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instance subdivision "B" of section 4560a—10 authorizes the fish and game warden "upon application therefor to issue to any person a license to set, use or operate seines, pound nets or hoop and gill nets of not less than 3½ inch bar, bait nets without leads with four foot hoop front and turtle nets of 3½ inch bar." while by the provisions of section 4560a—20 as amended by chapter 480, laws of 1909, the state fish and game warden may "upon application by any resident or non-resident of the state of Wisconsin issue a license to use and operate a seine, fyke, hoop net or turtle net in any of the inland waters of the state of Wisconsin."

Therefore, subdivision "B" of section 4560a—10 authorizes the operation of seines, pound nets or hoop or gill nets in the St. Croix river, Lake St. Croix and that part of the Mississippi river known as Lake Pepin and the Mississippi river and the lakes, bays, bayous and sloughs tributary thereto and connected therewith, (except the waters therein specifically named), while chapter 480 of the laws of 1909 does not authorize the use of gill nets, and it does authorize the use of fyke nets and turtle nets and such nets as it authorizes may be operated in any of the inland waters of the state of Wisconsin with certain exceptions which are the same as those contained in subdivision "B" of section 4560a—10, except that it adds Black river in La Crosse county thereto.

The result is that we have two sections of the statute which authorize the fishing with nets in part of the same waters of the state but by, in part, different kinds of nets and while one is made to apply to all inland waters with the exceptions which are nearly identical, the other is made only to apply to fishing in the St. Croix river, Lake St. Croix and the Mississippi river, and the first act, chapter 480 of the laws of 1909, authorizes the taking of buffalo fish, carp, red horse, suckers, sheepshead, eel pout, gar fish and dog fish by the nets authorized to be used in any of the inland waters of the state except those excepted, while in the second act, subdivision "B" of 4560a—10, the fish and game warden is authorized to license any person to catch all fish except pike of any variety, bass or croppies in part of the waters described in said chapter 480.

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In other words we have different nets which may be licensed, different waters in which they, or some of them may be operated, and different fish which may be caught in at least part of the waters of the state, and different fees for fishing licenses are also required.

It is nearly impossible to interpret these two acts so that all their provisions may stand and be enforced in the same waters, unless it be held, as I think was plainly the intention of the legislature, to take all of the Mississippi river out of the class of waters known as inland waters and place it in the class of waters perhaps not outlying but which are governed by the laws enacted originally to control or govern fishing in that class of waters specially provided for in section 4560a—10, so that the general act relating to licenses to catch rough fish in inland waters, chapter 480 of the laws of 1909 does not apply to the Mississippi river. It is taken from that class. It is expressly enumerated in section 4560a—10 and is not named in the other act, and applying the familiar rule of “*expressio unius est exclusio alterius*”, it would plainly be included in the outlying waters and excluded from the inland waters of the state. I believe that such was the intent of the legislature and that is quite plainly made manifest when we consider all the provisions of the two acts in connection with the original classification of waters made by section 4560a as amended as aforesaid.

This being the conclusion I have arrived at, it follows that licenses for fishing in the Mississippi river are controlled by the provisions of 4560a—10 of chapter 525, laws of 1909, and that for such fishing the license, if prescribed, is that contained in the remaining subdivisions of that section of the statutes, which were not repealed or amended, and that fishing in all other inland waters of the state should be licensed under the provisions of chapter 480 of the laws of 1909, and that the fees required for license for such fishing should be those prescribed in said chapter 480.

Replying to your second inquiry, it appears, as is plainly indicated by subdivision 2 of section 1497—1, that the money received from non-residents for licenses to fish with hook and line

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should be divided as therein indicated, one-half going to the fish commission and one-half to the hunting license fund.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game Law—Violation of law. Informer entitled to the part of fine allowed, not game warden.

MR. F. L. McNAMARA,

July 26, 1909

District Attorney,

Hayward, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 16th in which you say:

“I desire to secure your opinion and ruling as to that part of section 4567m of our statutes as the same appears in chapter 525 of the laws of 1909 which provides that the magistrate shall pay one-third of the fines collected for violations of the fish and game laws to ‘the person informing of the offense and prosecuting the offender to conviction.’ We have in this county the case where a resident made complaint to one of the deputy game wardens that a certain party had violated the game laws by killing deer out of season. The deputy warden investigated the complaint and acted upon information furnished him by this resident, and then the deputy warden made complaint and secured a warrant for the arrest of the offender. The accused pleaded guilty and paid his fine. Now the question is, to whom is the magistrate to pay one-third of this fine, the deputy warden or the resident who informed the warden?”

In reply you are informed that in my opinion the clause giving part of the fine to the informer was inserted in chapter 525 of the laws of 1907 for the purpose of securing a more strict enforcement of the fish and game laws and for the purposes of thereby securing additional assistance in the enforcement of the law, and I do not think that it was the purpose or intent that the enactment should simply give the additional compensation to the deputy fish and game warden.

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It is their duty under the law to prosecute offenders against the fish and game laws and they are paid a salary or daily compensation for that work. They are the persons to whom informers bring information of violations of the law, that they have discovered. Such people, the informers, are entitled to the portion of the fine provided in this act, and they sufficiently perform their duty in respect to earning it by furnishing the information or appearing ready to give testimony which shall be required and they are, in that sense, prosecuting the offender. See *Porterfield v. The State*, 21 S. W. 519, 520; 92 Tenn. 289. In that case a statute of the state provided that any civil officer who shall arrest and prosecute to conviction any person guilty of carrying a bowie knife shall be entitled to \$50.00. Certain policemen arrested a defendant in the first instance for the specific offense charged and furnished the evidence by their own testimony by which he was indicted, and, by standing ready to testify against him on trial, induced him to plead guilty. And it was held that the defendant had been arrested and prosecuted to conviction within the meaning of the statute in as full a sense as though the state had established its case by the fullest proof.

This case comes nearest to the situation you present of any that I am familiar with. I think, therefore, that the person informing and prosecuting is the person who furnishes the information and attends court ready to testify if his testimony is required or informs the officer whose duty it is to prosecute where evidence may be obtained and that such person is entitled to the compensation instead of the game warden who formally makes the complaint.

I think, therefore, that the portion of the fine should go to such person prosecuting and not to the deputy game warden whose duty it is to prosecute.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Fish and Game Law—Sec. 25, ch. 489, of the laws of 1905 is not repealed. Licensed fisherman should have tags placed on their nets. Money received from license for fishing in certain waters goes into special fund provided by ch. 428, laws of 1909, to be used for removing stranded fish and minnows.

HON. GEO. W. RICKEMAN,

July 28, 1909.

State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 27th in which you say:

“I would like an opinion as to section 25, chapter 489, laws of 1905. Does this law apply to Lake Superior, Lake Michigan, Green Bay and the Fox River below the dam at Depere, under the provisions of chapter 357, licensing nets in the above waters?”

Replying you are informed that section 225, chapter 489, laws of 1905, which provides rules and regulations for operating, setting or using nets when licensed to do so by law, has not been repealed by any subsequent act and is still in force. In my opinion it applies to the operating, setting or using of all nets the using of which is licensed by law. It appears to me, therefore, very clear and I am of the opinion that all licensees who use nets in fishing should comply with the provisions of that section in respect to the manner in which nets shall be set, in respect to drawing seines over spawning beds and also in respect to using numbered metal tags. The tagging of nets seems necessary in order to enable the game wardens to know whether the owner or operator thereof has obtained the required license. In other words it is necessary to successfully enforce the provisions of law in respect to fishing with nets.

You further say:

“Section 4560a—10, chapter 130, laws of 1907, provides that money received from rough fishing in the Mississippi river, Lakes St. Croix and Pepin shall be credited to the hunting license fund. Chapter 428 of the laws of 1909 treats on the same subject. Where shall I deposit the money?”

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Relying I will say that chapter 428 of the laws of 1909, although it does not expressly amend chapter 130, laws of 1907, certainly does so by implication. It requires the money received from licenses for fishing on any of the waters of the Mississippi river and all its sloughs, lakes, bays and bayous to be set apart and constituted a special fund to be used exclusively for the purpose of removing fish and minnows caught in said sloughs, etc., by falling water, to the Mississippi river or distributed in other waters of the state of Wisconsin by the fish commission.

Therefore, in my opinion, you should deposit the money received for licenses from fishing in the Mississippi river, lakes Pepin and St. Croix with the state treasurer, together with a memorandum showing what licenses it was received from, he will set it apart as a special fund to be used for the purposes named in said act.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Fishing in Lake Winnebago, etc. Shipments of pickerel.

August 5, 1909.

HON. G. W. RICKEMAN,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 3rd in which you ask my opinion in regard to shipment of pickerel from Lake Winnebago, Lake Butte des Morts, Lake Poygan, Fox and Wolf rivers and the tributary streams in Winnebago county, in which you inquire whether persons fishing in the above named waters can ship more than twenty pounds of pickerel once in seven days without accompanying the same.

In reply you are informed that section 4565k, which makes provision for transporting game fish taken from the inland waters of the state, before being amended by chapter 525 of the laws of 1909, provided in subdivision "c" thereof that the pro-

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visions of that section should not apply to shipments of certain fish amongst others being sturgeon and pickerel.

This section was amended by chapter 525, laws of 1909, the amendment striking out the words "sturgeon and pickerel".

The waters named are classified as inland waters except Fox River below the dam across the river at the City of DePere.

Section 4560a—4 of chapter 525, laws of 1909, classifies fish and enumerates those which shall be known as game fish, which classification includes pickerel except in the waters above named in which pickerel is classed as a rough fish.

It appears, therefore, that while in said waters pickerel is classed as rough fish, yet in all other waters of the state pickerel is a game fish except as noted below. Hence, it would be unlawful to ship pickerel in quantities of more than twenty pounds once in seven days from any of the inland waters of the state or from the waters above specifically enumerated, except that pickerel may be possessed and transported in any quantity within the borders of Winnebago county, and also except that pickerel are classed as rough fish between the Kilbourn dam and the Plover dam, in the Wisconsin river, in Douglas county and in the Mississippi river, and it follows that pickerel caught in those waters may be transported the same as other rough fish.

Trusting this answers your inquiry, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—The share of fines provided for an informer do not go to game wardens but to persons who inform them. Dynamiting fish; residence.

HON G. W. RICKEMAN,
State Fish and Game Warden,
Madison, Wisconsin.

August 27, 1909.

DEAR SIR:—I am in receipt of your letter of the 18th in which you ask my opinion on three several questions submitted to you by your deputy wardens and by Mr. J. T. Hanson.

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Mr. Doxand requests the opinion as to whether one-third of the fine in a case would go to the game warden. My reply to this is that it would not for the reason stated in an opinion dated July 26, rendered for Mr. F. L. McNamara, District Attorney for Sawyer county, a copy of which is herewith enclosed.

Mr. Hanson requests an opinion relating to the law as to dynamiting. I assume that this question is the same as the one submitted to us by District Attorney Hanson of Juneau county and I enclose you an opinion rendered him in that respect.

Your deputy, P. E. Waterbury, asks what constitutes a non-resident. This is a difficult question to answer generally. It might apply differently to a great many situations.

In the case of a man who is not a married man and who has no permanent abode, his residence rests very much in his selection of what place he makes his residence. It does not necessarily depend on the length of time he lives in that place, but is usually fixed by where he votes if he is a voter. In the case of a married man it is where he and his family have their permanent home or abode. A man who has such a home and also a cottage at a watering place where he spends part of his time during a portion of the year would not become a resident of such watering place merely by the fact of his or his family so residing at such watering place.

Mr. Waterbury submits the following case:

“A man owns a cottage here, pays taxes on, lives here for five or six months in the year, and the balance of the year he is on the road, travelling for a firm in Kewaunee, Wis. When he joined the Commercial Travellers Association some years ago, and before he came here, he gave to the association, on his application for membership, Kewaunee, Wis., as his permanent address and headquarters. Out of each year at least he spends eight months in the state of Wisconsin. He has no other real estate in any other state but Wisconsin. He pays taxes in no other state. Four months in each year is spent in lower Michigan, Ohio, and western Canada. I would very much like to know if this person can be classed as a non-resident. He has never voted here, though he

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spends sufficient time here to allow him to vote legally, should election come on when he is here.”

I am of the opinion on the facts he states that this man is a resident of Wisconsin if he chooses to make that his residence, but not necessarily of Kewaunee, Wisconsin. Mr. Waterbury does not state whether or not this man is a married man or whether he has a home elsewhere, and I am unable to say with any certainty where his legal residence is.

Trusting what I have said answers your inquiries, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Game—Domesticated mallard ducks may be sold.

September 10, 1909.

HON. G. W. RICKEMAN,
State Game Warden,
Madison.

DEAR SIR:—I have your communication inclosing letter from A. A. Nero, asking whether it would be legal for him to advertise and sell wild mallards domesticated. In reply I will say that there is no statute of this state forbidding the sale of domesticated ducks. Mr. Nero states that the ducks were hatched upon his place and that they have become domesticated. Possibly he may have violated the law in the manner of procuring the wild ducks. I am unable to find in our statutes any prohibition against the sale of fowls that have become domesticated.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Fish and Game Laws—Not unlawful to pile hemlock posts or timber in the waters of a lake containing game fish.

October 4, 1909.

HON. G. W. RICKEMAN,
State Fish and Game Warden,
Madison, Wis.

DEAR SIR:—I am in receipt of yours of September 30th, containing a letter from Mr. Holsted to the attorney general as to which you wish an opinion.

Mr. Holsted inquires whether it would violate any law of our state (particularly section 131 of the fish and game laws of 1909) if he piled in one of the lakes (meandered) hemlock railroad ties.

The section to which he calls attention is section 4567 of the statutes as amended by chapter 235, laws of 1903 and chapter 402, laws of 1905, and forbids

“Any person * * * throwing or depositing or permitting to be thrown, any lime, tan bark, ship ballast, stone, sand, slabs, decayed wood, sawdust, saw mill offal and planing mill shavings, etc., in any of the rivers, lakes or streams of this state including Green Bay, Chequamagon Bay, Sturgeon Bay, or into any streams wherein there have been planted trout try or in which trout naturally abound.”

This statute is probably broad enough to include the waters referred to, but I think the purpose of the statute is to prevent anything deleterious to fish life being thrown into the waters, such as chemicals which may kill them or such as saw dust which may get caught in their gills and in that manner destroy them, but that it is not intended by this statute to prevent the temporary placing of piles of timber along streams, timber which has loosened bark which might interfere with fish life. More or less hemlock timber naturally gets into the streams in the northern part of the state. It has not in the past that I am aware of proved injurious to fish life nor do I think it is, although there might be instances where placing or keeping of timber in streams for any length of time might prove injuri-

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ous to fish life, I do not feel that the temporary placing of hemlock railroad ties in the waters of this state will result in any injury to fish life or be a violation of any statute of this state. Of course, care should be exercised to prevent loosened bark getting into the water.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Hunting licenses—Non-resident students in a military academy not entitled to licenses as residents.

HON. G. W. RICKEMAN,

Oct. 4, 1909.

State Fish & Game Warden,
Madison, Wisconsin.

DEAR SIR:—I duly received yours of the 28th in which you enclosed a letter from Major R. P. Davidson of the North Western Military Academy, Highland Park, Illinois, which letter states that that institution is considering the feasibility of locating its school at Lake Geneva during the fall and spring months and in which he inquires advice as to whether students in such school may be entitled to resident hunting licenses during the hunting season. It seems from this letter that the students at this school are mostly minors whom, he states have no other home during the shooting season.

Replying I will say that I do not think the facts stated bring such students within our statutes as persons entitled to resident hunting licenses. The statute, 1498s, as amended is set forth in section 27, page 25 of the Fish and Game Laws of 1909, which provides that every person who has resided in this state for one year previous to applying for a license to hunt game and who desires to hunt the same must first obtain a license from the county clerk of the county in which he resides and for this license he is only required to pay the sum of \$1.10, while non-residents are required to pay a much higher license.

There is a further provision in section 1498s-1, chapter 525 of the laws of 1909, authorizing the State Game Warden upon

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proper showing to issue a license to actual settlers in this state who may not have resided in this state for a year immediately preceding the making of the application for the same, but unless such students would be able to make such showing as would satisfy the Fish and Game Commission that they have been actual settlers in this state but who have not resided in the state one year, a license could not be issued nor under this section could licenses be issued to boys under fifteen years of age.

Of course no general opinion on the question submitted could be made to apply to all cases as there might be among the students some who would be entitled to a license, but in general I will say that under our statutes licenses cannot be issued to minors who come into this state temporarily for the purpose of attending school except non-resident licenses which may be granted under the provisions of section 1498r, section 29 of the Game Laws of 1909, for which license, if for hunting deer, a fee of \$25.00 must be paid and for hunting other game except deer a fee of \$10.00 must be paid.

I trust what I have said will enable you to explain this matter to Mr. Davidson and inform him what you may be able to do.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game Laws—Fines—To whom they should be paid. Statute requiring that part of fine be paid to the county is unconstitutional as to that requirement. Portion of fines allowed informers for prosecuting for breaches of the law cannot be allowed to game wardens who otherwise are compensated.

Oct. 16, 1909

HON. G. W. RICKEMAN,
State Fish & Game Warden,
Madison, Wis.

DEAR SIR:—I am in receipt of yours of Oct. 11th enclosing a letter from Hon. Clifford E. Randall, Judge of the Municipal Court of Kenosha County, in which my attention is called to

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4567m of the statutes, chapter 525, laws of 1990, and as to which you wish my interpretation, first, as to whether a deputy game warden or sheriff of the county, such as a sheriff or deputy, makes a complaint such deputy game warden should be paid one-third of the fine imposed and collected or whether it shall be paid by the magistrate to the person informing of the offense and prosecuting the offender to conviction, second, to whom the fine shall be paid.

I am also in receipt of a letter from John J. McGillis of Marinette, under date of Oct. 12, 1909 and one from D. E. McDonald, district attorney, Winnebago County, each practically making the same inquiry.

Replying I will say, the section of the statute referred to reads as follows:

“One-third of the fines imposed and collected under the laws regulating the taking, killing, having in possession, or transportation of fish and game, including the violations of the acts relative to the granting and holding of licenses to hunt certain game, shall be paid by the magistrate to the person informing of the offense and prosecuting the offender to conviction, one-third shall be paid by the magistrate before whom the matter shall have been tried and the fines imposed to the county treasurer, and shall be by him designated and set apart as a fund for the protection of fish and game to reimburse the county for the moneys which it shall expend for the enforcement of the fish and game laws. and the remainder shall go to the school fund as provided by law.”

In an opinion rendered to Mr. F. L. McNamara, district attorney of Sawyer County, July 26, 1909, we held that one-third of the fines allowed to the informer does not go and should not be paid to a deputy game warden for the reason that it is the duty of such officer to make complaint and prosecute persons for offenses against the fish and game laws mentioned in said statute, for the reason that they are appointed and it is their express duty to prosecute offenders, for which they are compensated under another section of the statute and I think the same would be true in respect to a sheriff or his deputies

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who are paid by the statute, section 1498e, made ex officio deputies for the game wardens and whose duties are to assist the state game warden and his deputies in the enforcement of the fish and game laws.

Another question presented is whether the provisions of this section which gives one-third of the fines to the counties is valid.

Section 2 of article 10 of the state constitution provides that the clear proceeds of all fines collected in the several counties for any branch of penal laws, * * * shall be set apart as a separate fund to be called the "school fund," the interests of which and all other revenue derived from the school lands shall be exclusively applied to the support of schools, normal schools, and academies etc. By reason of this provision of the state constitution it has been held that under a statute which provides that one-half of the penalty imposed for a breach of a penal statute shall go to the county in which the offense was committed and the other half to the informer, is invalid as to the part which said law provided should go to the county.

Lynch v. Steamer Economy, 27 Wis. 69.

"The school fund is a trust fund and it is placed by the constitution beyond the power of the legislature to divert it to any other use than the support of the schools of the state."

State v. Cuninghame 58 Wis. 81.

It has, however, been held that it is competent for the legislature to provide that part of the fines imposed should be paid to the informer for the purpose of securing a better enforcement of the law.

State v. Delano, 80 Wis. 209.

In that case a statute which granted two-thirds of the fines to the informer was sustained. At the same time it was said,

"Should the legislature grant so large a percentage to the informer that the sum left for the school fund becomes merely nominal the court would feel obliged to correct the error for in such case it would be apparent that the constitution was evaded.

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It, therefore, becomes quite conclusive to me from the constitution and the various interpretations given by the decisions of our Supreme Court:

1. That a share of the fines may be given to the informer, that the informer must be other than the deputy game warden, sheriff or his deputies and that one-third of the amount of the fines is not an unreasonable amount to be paid to such informer.

2. That no share of fines can be paid to those whose duty it is to inform the fish and game laws and prosecute violations thereof.

3. That no part of fines so imposed for a breach of the fish and game laws can be paid to counties, that being forbidden by the constitutional provision aforesaid.

The statute which you cite, containing a constitutional provision for a payment of part of the fines to the county does not render the whole statute invalid or unconstitutional. The remainder of the statute may stand notwithstanding the invalidity of the portion referred to but in administering the law under that statute it should be treated as though it contained no provision requiring one-third of the fines to be paid to the county.

Lynch v. Steamer Economy, supra.

And the whole proceeds of fines received from this source should be paid to the county treasurer for the state school fund unless it shall appear that there was an informer prosecuting competent to be paid and in that case he may be paid one-third of the fines.

But where there is no informer or no one who can lawfully receive the portion of the fine provided to be paid to the informer the whole fine should be paid as aforesaid to the county treasurer to go into the school fund.

I trust this opinion answers the several inquires of yourself, Mr. McGillis and Mr. McDonald to each of whom a copy of this opinion is sent.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Fish and Game Laws—Sheriffs, Jurisdiction as deputy wardens limited to their respective counties.

HON. G. W. RICKEMAN,
State Fish & Game Warden,
Madison, Wis.

Nov. 1, 1909.

DEAR SIR:—I duly received your recent letter containing a communication from Mr. Claud M. Bennett of Wobeno in which he asks you to give him an opinion as to the fish and game laws. He desires to know whether under provisions of Sec. 22 of the fish and game laws, sec. 1498c of the statutes. "If a sheriff or deputy sheriff were out of their county and came in contact with violations (of such laws) would they have jurisdiction"?

Replying to your inquiry you are informed that such section makes all sheriffs, deputy sheriffs coroners and police officers *ex officio* deputy fish and game wardens. It also makes it their duty to assist the state warden in the enforcement of the fish and game laws. But it does not specifically enlarge the territorial authority of such office and it is my opinion that it was the intent of the legislature that such officers who are thereby made *ex officio* deputy fish and game wardens were made so for the purpose of assisting the game wardens and assisting in the enforcement of the laws in their respective counties only.

Mr. Bennett inquires whether such officers have "jurisdiction" outside of their counties. I think he intends to inquire whether they have authority to act in such cases for, strictly speaking, it is not a question of jurisdiction but rather one of concurrent authority with regularly appointed deputy game wardens. I am of the opinion that such officers have such concurrent authority in their respective counties and municipalities but not outside thereof, other than private citizens have, who are interested in the enforcement of any law.

Trusting what I have said answers Mr. Bennett's inquiry, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Fish and Game—Otter may be taken between Sept. 15, and Mch. 1.

Nov. 3, 1909.

HON. G. W. RICKEMAN,
State Fish and Game Warden,
 Madison, Wis.

DEAR SIR:—Yours of October 19th was duly received. You call my attention to the provisions of section 4565-5, being section 3, chapter 525, of the laws of 1909, which provides that

“It shall be unlawful, and it is hereby prohibited, to take, catch, kill, hunt or pursue * * *.

“2. Any beaver or otter at any time * * *.

“4 Any otter between the first day of March and the fifteenth day of September next succeeding.”

You ask me for an interpretation of these two conflicting provisions of the statutes.

It is plainly evident that an error was made by the parties who drafted said law and by the legislature that enacted it as an examination of the original record in the office of the Secretary of State shows that the bill introduced in the Senate contains these provisions exactly as they now appear.

We therefore have two provisions in the same law which conflict with each other. It is an elementary rule of statutory construction that the last expression of the legislature will control when a conflict exists and it is also a rule of construction that if possible the entire law, in case of doubt, be so read and construed as to give some meaning to the language contained therein. It is further a rule of penal law that it shall be strictly construed against the state and reasonably construed in favor of the citizen.

Having in mind the foregoing rules, in order to discover the true intent of the legislature, the law, in my opinion, should read as though it had been enacted in the following language:

“It shall be unlawful, and it is hereby prohibited, to take catch, kill, hunt or pursue a beaver at any time and otter between the first day of March and the 15th day of September next succeeding.”

Official Opinions—Fish and Game.

I believe that this is the interpretation which the supreme court of the state would place upon the conflicting language used in said law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Ferrets—When may be used.

HON. GEO. W. RICKEMAN,

November 10, 1909.

State Fish and Game Warden.

DEAR SIR:—Your communication of this date, inclosing a letter from T. B. Shafer, municipal judge of Dunn county, has had my consideration. Judge Shafer has asked for an interpretation of chapter 405, laws of 1905, which statute reads as follows:

“It shall be unlawful and it is hereby prohibited to hunt, take, kill or pursue rabbits with ferrets or to have ferrets in possession while hunting, but this act shall not prohibit such hunting upon any lands by the owner or occupant thereof or by any person having the consent in writing of such owner or occupant, provided that such owner or occupant or any such person shall have a license to hunt.”

This statute permits the owner or occupant of land to hunt rabbits with ferrets, provided such owner or occupant has a hunting license. It also permits another person who has the written consent of the owner or occupant of the land to hunt with ferrets, provided such person has a hunter's license. If the owner or occupant of the land does not himself hunt, but gives his consent in writing to some other person to hunt with ferrets, then it is not necessary for the owner or occupant to have a hunter's license, but only for the one who does the hunting.

The purpose of the law was not to prevent the owner or occupant of land from ridding his premises of rabbits, if he so desired.

Trusting that I have made the matter plain, I am,

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Fish and Game Laws—State Boundaries in Lake Pepin.—Mere possession of venison during open season not in itself unlawful.

November 22, 1909.

HON. GEO. RICKEMAN,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 20th enclosing one from E. S. La France, of Pepin, Wisconsin, asking as to the boundary line of the Mississippi river between Wisconsin and Minnesota in the waters of Lake Pepin, which letter also contains an inquiry from Jas. S. Craig, deputy game warden of Superior, asking whether it would be legal for one to have in his possession during the open season venison without having obtained a hunting license, together with an opinion of District Attorney W. R. Foley, thereon.

Replying to the first question you submit I will say that in my letter of January 27th, 1909, to Hon. J. W. Stone, the then state fish and game warden, I rendered my opinion as to the boundaries of the state of Wisconsin in Lake Pepin and the Mississippi river to which opinion I would respectfully refer you and which I think answers the question asked by Mr. La France. It might be well to send him a copy of that opinion.

In regard to the question submitted by Mr. Craig I will say that I think the view taken by District Attorney Foley is correct. We have a statute, section 4565e (section 14 of the game laws) which forbids anyone to have in his possession venison, animals or game during the *closed* season, but this statute would not apply to the possession of venison or game during the open season by anyone unless it were shown that such possession was unlawful. Hence, as I view it, the mere possession of game during the open season therefor, while it may be some evidence of violation of the game laws, is not conclusive. Of course a very different rule prevails in regard to the possession of game during the closed season. We appear to have no statute making the possession of game unlawful during the open season, except game which has been purchased or which is possessed for the purpose of barter or sale (see sec. 4565i of the statutes,

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sec. 17 of game laws 1909) but Mr. Craig does not present such a situation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Hunting Licenses—A hunter who fails to exhibit his license is only *prima facie* guilty of a violation of the game laws. He may show on trial in rebuttal that he had a license and had it with him while hunting. The refusal to exhibit a license is not an offense in itself but only *prima facie* evidence of another offense.

November 29, 1909.

MR. MAX SELLS,

District Attorney,

Florence, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 24th inst. (unsigned) in which you say:

“The game wardens have arrested a man here for refusing to show his license to them. From information I have received the man had his license and had it on his person at the time he was hunting but in accordance with the statement of the game warden he refused to display the license, as provided by section 2, chapter 394, of the laws of 1907. I wish you would give me your opinion as to whether or not the man with a license on his person, duly issued to him, but refusing to show it to the game warden, would be held liable under this chapter and be subject to fine as provided under section 1, chapter 394, laws of 1907.

In reply I will say that subdivision 2, sec. 1498a—1 makes such refusal *prima facie* evidence, only, of violation of the game laws and on trial such person might show that he actually had a license or had not committed any violation of such laws if he had no license. Now if such person who has been arrested actually had a hunting license and had it with him at the time he was hunting and is or will be able to establish these facts

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I do not think he could legally be convicted for refusing to display it.

The paragraph of the statute above cited referring to this matter does not make the refusing to display a license an *offense* but only evidence of the violation of law, as you will observe by reading it. Such being the case it is open to rebuttal and the defendant would be entitled to show that he actually had such license and had it with him.

I trust what I have said will enable you, by thoroughly ascertaining the facts in the case, to arrive at a correct conclusion.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Resident Coupon License—Game Warden—Neglect to cancel coupon of hunting license not a criminal offense.

W. K. PARKINSON,
District Attorney,

December 1, 1909.

Phillips, Wisconsin.

DEAR SIR:—Yours of November 23d is received. You say that an agent of the National Express Company has failed to cancel section B of a resident coupon license, which was properly attached to the carcass of a deer that was received for transportation; that the only failure on the part of the agent was that of neglecting to cancel the coupon by having the date of reception for shipment and his initials written or stamped plainly thereon, as provided by subdivision 5, of section 1498s of the Wisconsin statutes of 1898.

You call my attention to the enumeration of the offenses in subdivision 6 of said section 1498s, for which penalties are prescribed.

While said subdivision 5 makes it the duty of the agent to cancel section B of the coupon, noting the date of reception for shipment and to write or stamp plainly thereon his initials, subdivision 6 does not make the neglect of this duty an offense for which a penalty is prescribed. This being a penal statute, it

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will be strictly construed and, of course, so long as the statute does not make the neglect of this duty an offense, the man cannot be tried and punished for it. I am of the opinion that your question as to whether such failure of the agent constitutes an offense known to the law should be answered in the negative.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish Commission—May authorize the use of dynamite in clearing channel in lake.

HON. JAMES NEVIN,

December 6th, 1909.

Superintendent of Fisheries,
Madison, Wisconsin.

DEAR SIR:—Your communication of the 29th inst., containing a letter from H. Friedrich, secretary of the Okauchee Lake Improvement Association, has had consideration. Mr. Friedrich states that the association desires to remove by the use of dynamite, some pine stumps that obstruct navigation in Okauchee lake and asks the state fish commission to grant a permit to it for the use of dynamite. You have asked my opinion as to whether or not the fish commission has the legal right to grant such a permit.

I assume that such a permit is desired for the reason that fish would incidentally be destroyed by the explosion of dynamite in the water. There are two provisions in the statutes of this state relating to the use of dynamite in the water. Chapter 603, laws of 1907, contains this provision:

It shall be unlawful to place explosives which, if exploded, would or might cause the destruction of fish in any of the waters of this state except for the purpose of raising dead bodies when used by order of the public authorities; or for the purpose of clearing a channel or breaking a log jam in any of the streams of this state."

Chapter 525, laws of 1909, contains the following:

"It shall be unlawful to take, catch or kill fish in any of the waters of this state by means of dynamite or other ex-

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plosives or to place in such water any dynamite or other explosives which, if exploded, would or might cause the destruction of any fish therein except when such dynamite or other explosives are used by order of the public authorities or for the purpose of clearing a channel in any of the streams, after obtaining permission so to do from the commissioners of fisheries.”

The question here is, is Okauchee lake a stream as contemplated by the statute? Mr. Friedrich says that the association desires to use dynamite for the purpose of blowing out stumps, to clear a channel. There seems to be as good reason for the use of dynamite in clearing a channel in a lake as in a river. I am of the opinion that this case comes within the provisions of the sections above quoted and that the state fish commission may in its discretion grant a permit for the use of dynamite by this association for the purposes stated.

Yours very truly,

F. L. GILBERT,
Attorney General.

Fish and Game, Pike in Lake Winnebago—Unlawful to catch with nets.

MR. F. W. CHADBOURNE,
District Attorney,

January 29, 1910.

Fond du Lac, Wisconsin.

DEAR SIR:—I am in receipt of your letter of January 25th, in which you say:

“I would like a construction of section 4560d as amended by chapter 525, laws of 1909, regarding the use of set lines in Lake Winnebago, in this county. There has been a number of licenses issued to use set lines for catching catfish and sturgeon under this section. What we wish to know is whether anyone would be liable for catching pike or any game fish on these set lines. For instance, if these set lines are used with the intention, shown by the conduct and statement of the parties, of merely catching catfish or sturgeon,

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and by chance a pike or some other game fish were caught on the set lines and killed before found, what would be the disposition of such fish. It is impossible for me to get any idea of this matter from the laws, and the matter is attracting quite a bit of attention among fisherman here. An interpretation of the law would be of a great deal of value to me.”

The questions you submit are rather difficult owing chiefly to the confusing conditions of our fishing laws in regard to what kind of fish pike are, rough or game, and to the conditions of fishing in Lake Winnebago. Pike and sturgeon are among the varieties of fish classed as “game-fish” by subdivision 2, of section 4560a-4 of the statutes as amended, section 63 of the 1909 compilation of the fish and game laws. That subdivision of said statute also provides that all fish not classified as “game-fish” shall be classed as “rough fish,” except that in Lake Winnebago, and other named waters, perch shall be classed as game fish and pickerel shall be classed as rough fish but you will observe that nothing is said in this exception of the statute about excepting pike, so that in Lake Winnebago pike still remain classed as game fish and I find no statute which changes pike from the classification there given as game fish.

Section 4560-1 of the statutes as amended, sec. 69 of the fish and game laws, provides for licensing persons for fishing with set lines in certain waters, including Lake Winnebago, between the 25th day of May and the following 15th day of February for *catfish* and *sturgeon*, under certain restrictions, no mention being made of pike or other game fish, so that it is evident that no authority is granted thereby for catching pike.

Section 4560-12 of the statutes, section 79 of the fish and game laws, enumerates the closed season for certain kinds of fish and in certain waters, but subdivision 6 of that section says that there shall be no closed season except for bass and sturgeon in Lake Winnebago and other waters there named, but section 75 of the fish and game laws, sec. 4560d of the statutes, as amended, provides as follows: It shall be unlawful

“to take, catch or kill any *game fish* by any other method than by angling or trolling with not more than five lines

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to each person, with not more than one hook or trolling spoon attached to each line.”

and subdivision 4 of said section provides:

“And it shall be unlawful to leave said lines in the water unattended by the user thereof, except as otherwise provided by law.”

This law has not been amended and although sec. 4560d-1 is an exception to subdivision 3 of section 4560d as to sturgeon, it is not such an exception as to pike.

It therefore seems very plain that it is unlawful to take, catch or kill pike, as it is other game fish except by angling or trolling as authorized by said section 4560d and of course it is unlawful to catch such fish with set lines.

Answering your specific question as to whether any one would be liable for catching pike or any game fish by those set lines I do not see how I can escape the conclusion that they are liable even if such fish are unintentionally caught and as to your further question, “What would be the disposition of such fish,” I will say that it would be as improper for me to attempt to say what disposition should be made of such fish as it would be for me to tell a burglar what to do with his plunder. What I have said in regard to pike would apply as well to all other game fish except sturgeon, which are specifically excepted.

In conclusion I will say that while the catching of catfish and sturgeon with set lines, under certain restrictions, is especially authorized in Lake Winnebago and certain other waters by sec. 4560-1 that those who do fish in that manner do so at their peril as to the catching of pike and other game fish.

Trusting what I have said answers your inquiries, I remain

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Game Warden—Appointment—Eligible lists—Residence qualifications.

HON. F. E. DOTY,

February 17, 1910.

Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR:—Yours of February 10th was received. You call my attention to section 1498a of chapter 525, laws of 1909, which provides:

“The state game warden shall appoint sixty deputy game wardens; he shall appoint one from each senatorial district in the state and the others from the state at large, to be distributed in such a manner as to promote the best interests of the service.”

You submit the following questions:

“1. Does the provision that ‘he (the state game warden) shall appoint one from each senatorial district in the state’ imply that the person so appointed must be a resident of the said senatorial district at the time of his appointment?”

“2. Can a person whose name appears on an eligible list for one senatorial district acquire the right to be certified by the civil service commission and appointed as a deputy game warden for the senatorial district to which he has removed, it being understood that there are less than three persons eligible for certification from the district in which the appointment is to be made?”

“3. If the appointee removes from the district and takes up his residence in some other senatorial district after the date of his appointment, does such removal vacate the office, it being understood that he has been appointed for service to be rendered within and adjacent to the district, under the provision that ‘he shall appoint one from each senatorial district?’”

“4. Has an eligible, by moving from one senatorial district to another shortly before receiving an appointment as deputy game warden in the district to which he has removed, acquired residence for the purposes of the section above

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quoted, it having been established as a fact that three weeks after the date of his appointment he returned and made his residence at his original abode in another senatorial district?"

In answer to your first question I will say that, in my opinion, the provision in said law that the appointments shall be made from each senatorial district contemplates appointments of persons holding a legal residence in the district at the time of their appointment.

In answer to your second question I will say that if all game wardens throughout the state are subjected to the same examination, then it would appear that said second question should be answered in the affirmative. If however, a different examination is given in different localities, owing to local conditions, the fact that a person is qualified and has been placed upon the eligible list for one senatorial district would not necessarily entitle him to be certified by the civil service commission for another district unless the examination which he passed were substantially the examination required for the district for which he desires to be certified.

In answer to your third question, the law expressly provides that game wardens shall be distributed in such manner as to promote the best interests of the service. Although the state game warden may require any deputy to perform services in any part of the state, still it would seem as though the general intent of the legislature was that so far as possible and practicable the deputy appointed for a certain district should generally perform services within and adjacent to the said district. Should he cease to hold his legal residence in the district from which he was appointed, such a change would, in my opinion, vacate his office. It should be borne in mind, however, that absence on the business of the state does not in and of itself result in change of legal residence.

In answer to your fourth question I will say that it is possible for a person to move into a district three weeks before an appointment is made and acquire a legal residence therein. Should a person move into a district solely for the purpose of obtaining the appointment and with the fixed intention of removing therefrom after the appointment was made, he would

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not be entitled to the appointment in the first instance as he never was a resident of said district in the sense that the word is used in law. My answer to your third question practically answers the fourth.

Very truly yours,

F. L. GILBERT,
Attorney General.

— — —
Nuisance, Dead Fish—Manner of abating.

April 7, 1910.

HON C. A. HARPER,
Secretary, State Board of Health,
Madison, Wis.

DEAR SIR:—I duly received your favor of the 1st instant in which you state that a large number of dead fish have been washed ashore at Westford, in Dodge county, and you inquire who is responsible for an abatement of this nuisance. In reply I will say that I think the abatement of such a nuisance is provided for under section 1414 of the statutes of 1898 and that if these fish have been driven upon the land they may be removed by the town board of health should the owner of the land refuse or neglect to remove them upon notice, and the expense thereof charged to the owner of the land where they are found, and that such of them as are upon the waters of the lake along the shore and are a menace to public health should be gathered and buried or disposed of by the town and that the town in which they were found will be liable for that expense. As to forms, etc., see page 542-3, Town Laws of Wisconsin, 1907.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Fish and Game—Fines—Disposition of fines for violation of fish and game laws.

C. A. KADING,

April 26, 1910.

District Attorney,

Watertown, Wisconsin.

DEAR SIR:—Your letter of the 21st inst. has been received. You say that a game warden made complaint against a person for having unlawfully set nets in a stream of water; that the person charged was arrested upon such complaint and pled guilty; that no witnesses were subpoenaed and that the person who informed the game warden of the offense declined to come into court and claim his portion of the fine. You have asked for my opinion concerning the disposition of the fine.

Section 4567m of the Wisconsin statutes provides that:

“One-third of the fines imposed and collected under the laws regulating the taking, killing, having in possession or transportation of fish and game, including the violation of the acts relative to the granting and holding of licenses to hunt certain game, shall be paid by the magistrate to the person informing of the offense and prosecuting the offender to conviction, one-third shall be paid by the magistrate before whom the matter shall have been tried and fines imposed to the county treasurer and shall be by him designated and set apart as a fund for the protection of fish and game to reimburse the county for the money which it shall expend for the enforcement of the fish and game laws and the remainder shall go to the school fund as provided by law.”

I herewith hand you copy of an opinion written by me to the state treasurer December 30th, 1909, which interprets this section of the statutes. I think that, in the case you have stated, as the informant declines to come into court and claim his portion of the fine, it could not properly be paid to the game warden who made the arrest, but that, in accordance with the opinion referred to, the whole fine should be paid into the school fund.

Yours very truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Insane and Indigent Persons, etc.

OPINIONS RELATING TO INSANE AND
INDIGENT PERSONS, PAUPERS,
CONVICTS, ETC.

Insane Persons—Order by board of control that a certain county is liable for maintenance may be reconsidered on application of county named in said order.

WILLIAM B. NAYLOR, JR.,
District Attorney,
Sparta, Wisconsin.

July 24, 1908.

DEAR SIR:—Yours of July 22nd was received. You state that some years ago a man, Olaus Sletten, was adjudged insane by your county judge and committed to the Mendota Hospital for the Insane; that, afterwards, you discovered satisfactory evidence to the effect that he was in reality a resident of Vernon county at the time he was committed and that he had not resided in Monroe county for one year; that you thereupon made application to the board of control, which issued an order for Vernon county to show cause why this man's maintenance should not be charged to Vernon county as a resident thereof, instead of to Monroe county. You state that Vernon county was duly served in the matter, but failed to appear and that the board entered an order making the change requested by your application. You state that now Vernon county, after two years, has asked the board of control to examine certain evidence that they are about to submit, to the effect that Vernon county is not legally liable for his maintenance. You inquire whether Vernon county has the right to have this matter re-

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opened in this way, or whether the county is barred by section 592 Wis. stats. 1898.

In answer to your inquiry I will say that section 591 Wis. stats. 1898, which gives the board of control the power to hear and determine as to what county inmates of the state hospitals are to be charged to and, upon such hearing, to make an order naming the county chargeable with the cost of the support of such inmates, provides as follows:

“From and after the making of such order such inmates support shall be charged in accordance therewith; provided, that the county named in such order may, in like manner, apply to said board for relief from the burden thereby imposed, in which case the matter shall be heard disposed of as herein provided.”

It is true that, under the following section, 592, any party aggrieved by any order of the state board of control made under said section 591 may, within one year, appeal therefrom to the circuit court of the county to which the person named in such order is alleged to be chargeable; but it seems to me that the above quoted provision of said section 591 specifically grants to the county named in the order by the board the right to present additional evidence to said board showing that the county is not liable for said support.

I am therefore of the opinion that, under the facts stated in your communication, Vernon county is authorized to make application to the board of control and present additional evidence tending to show that said Vernon county is not liable for the support of the person in question and that the board has a right to consider said application and make such finding and order as the evidence will warrant.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Insane and Indigent Persons, etc.

Board of Control, Juvenile Courts—State Public School at Sparta—Papers necessary to be sent with child when committed.

Oct. 9, 1908.

HON. M. J. TAPPINS.

*Secretary Board of Control,
Madison, Wisconsin.*

DEAR SIR:—I am in receipt of yours of the 6th inst., in which you submit copies of commitments made by Hon. A. E. Richter, county judge of Fond du Lac county committing Marie and Nat Symes to the state public school at Sparta. Also a letter from C. M. Bright, superintendent of said school, inquiring into the sufficiency of said commitment and a letter from Judge Richter in respect to the same. In your letter you inquire whether the orders committing said children are in proper form and sufficient authority for the superintendent of said school to receive said children.

Replying you are informed that chap. 90 of the Laws of 1901 providing for a juvenile court in counties of 150,000 or upwards and providing for the care and commitment of dependent, neglected and delinquent children was amended by chap. 496, Laws of 1905, and afterward by chap. 73, Laws of 1907 so as to make said act apply to all counties of the state containing cities of the first, second and third class. Subd. 1, sec. 573-2 of the latter act provides that the judges of the several courts of record in counties where the act shall be in force shall designate one court of their number whose duty it shall be to hear, at such time and place as he may set apart for such purpose, all cases coming under this act, that is, chap. 90, Laws of 1901, as amended, and subd. 5 of sec. 573-5 authorizes such courts to make an order committing such children to the care, custody and guardianship of some suitable *state or county institution as provided by law*, or to the care, custody and guardianship of some incorporated association willing to receive said children, embracing in its objects the purpose of caring for or obtaining homes for dependent or neglected children.

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The commitment in this case is entitled and issues from the juvenile court of Fond du Lac county and by the provisions of said subd. 3, sec. 573-5. I am satisfied that said court has authority to commit such children to the State Public School.

While said court and said judge have jurisdiction and authority to commit such children to said school, other things are required to be done to authorize the superintendent of said school to receive them and I think that it is necessary for the following provisions of said sec. 573*f* of the statutes of 1898 as amended by chap. 82, Laws of 1907 to be complied with.

“If the judge shall find, as the result of such examination, that such child is dependent or neglected he shall cause it to be examined by the county physician if there be one, and if there is none, by a respectable practicing physician. If such physician shall certify in writing that he is of the opinion that the child examined by him is of sound mind, and is not affected by any chronic or contagious disease, and had not been exposed to any contagious disease within fifteen days previous to his examination, and verify such opinion by his affidavit, which shall be attached thereto and filed in the judge’s office, such judge shall make a written finding of facts which shall be entered in the proper record book of the county court.

“A certified copy of such finding and a statement of the facts ascertained as to the age of the child, the names and residence of its parents and their postoffice address, the name of the institution or other place wherein which the child has been maintained, and the length of time such maintenance has been continued, with a copy of the certificate of the physician shall be delivered with the child at the state public school.”

The papers submitted do not contain a certified copy of the findings of the court, the names of their parents and their postoffice addresses, nor a copy of the certificate of the physician as required by this statute and such papers were apparently not sent to the superintendent of the state public school

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with the children and commitments. The provisions of this statute in this respect should be complied with to authorize the superintendent of the school to receive said children.

There is another slight error in the form of commitment used which, though immaterial, I think your attention should be called to it. In the second paragraph of the commitment it is stated that "the court entered an order in compliance with 'An act to regulate the treatment and control of dependent, neglected and delinquent children,' in force in the state of Wisconsin June 26th, 1901. This probably refers to chap. 90, Laws of 1901, but that chapter, until it was amended by chap. 496, Laws of 1905, did not authorize the commitment of children to the state public school. Hence, the commitment is liable to mislead the superintendent of the school unless he shall make as full an examination of the amendments to chap. 90, Laws of 1901 as has been made in preparing this opinion. Such commitments should clearly point out the precise statute under which they are made.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insane—Physicians should be paid under chap. 625, Laws 1907.

December 11, 1908.

JUDGE GEO. P. SORENSON,
Wautoma, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 10th inst. in which you ask if physicians appointed by the court to visit and examine persons alleged to be insane may be paid under the provisions of section 4 of chapter 625, Laws of 1907, otherwise known as new section 681.

Replying to the same will say that section 585d, as amended by chapter 80, Laws of 1907, provides that all the expense of the proceedings from the presentation of the application to the actual commitment or discharge of the alleged insane per-

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son shall be allowed and paid by the county from which such person is committed in the same manner as the expense of a criminal prosecution in a justice's court are allowed and paid.

Chapter 625, Laws of 1907, as originally printed and published is entitled among other things as an act relating to the payment by the county of fees of witnesses, jurors and interpreters in criminal cases in justice court. You will notice that physicians cannot be paid under section 1 of said chapter as they are specifically excepted, nor under section 2 because that refers to the fees of officers only. Therefore it seems to me that the only provisions for paying a physician called in such cases is section 4 which provides for the payment of the fees of jurors, witnesses and interpreters. Of course an examining physician is in reality an expert witness.

I am therefore of the opinion that such bills should be paid in accordance with said chapter 625.

Very truly yours,

F. L. GILBERT,
Attorney General.

Vagrants—May be required to break stone.

Sheriff—Compensation for guarding convicts working upon highway.

January 21, 1909.

F. J. REICHENBACH,

District Attorney,

Black River Falls, Wis.

DEAR SIR:— In your communication of the 13th inst. you say that at a recent meeting of the county board the following resolution was passed:

“Resolved: That hereafter the sheriff is directed to employ all vagrants in the county jail under sentence in breaking rock of a suitable variety for road-making purposes into proper sizes for such road material; that said sheriff shall at once procure a sufficient supply of such rock from the bed of Black River in the city of Black River Falls and place

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such rock pile in the jail yard and procure proper stone hammers for use of such vagrants in such work; that such labor shall be performed by said vagrants under the rules and regulations prescribed by statute; that the court house, poor farm and purchasing committee be, and is hereby in their discretion authorized to cause to be constructed at a reasonable outlay, a sufficient inclosure at or near the county jail to provide for the security and safe keeping of such prisoners while so employed; that the guarding and overseeing of the prisoners so employed, and the work performed by them, shall be done by the turnkey of the county jail under such arrangements as shall be made by such court house, poor farm and purchasing committee, or by any other person designated by them.”

and you ask me the following questions relating thereto:

“1. Has the county board acted within its jurisdiction in passing this resolution and can the resolution be legally enforced?

“2. Has a justice of the peace in this state authority to punish a vagrant by confinement in the county jail upon a diet of bread and water only?

“3. Is it necessary to provide an inclosure for such a stone pile as is mentioned in this resolution before the sheriff can legally compel any such vagrant to work thereon and punish him by solitary confinement in case he refuses under section 4556d?

“4. Has the committee appointed under this resolution authority to build an inclosure and to guard or employ some one to guard such vagrants while at work on such stone pile?

“5. Is the guarding of vagrants sentenced to county jail at hard labor the sole province of the sheriff; and, if so, is he entitled to the fees mentioned in paragraph 32 of section 731, for performing that duty where such vagrants are employed at a stone pile in the jail yard?”

Section 4556d Wis. stats. is in part as follows:

“It shall be the duty of the sheriff or keeper of any jail

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to which any person convicted of being a vagrant or tramp is sentenced to imprisonment at hard labor therein to keep such person engaged in doing such work as the county board has directed and if no direction has been given, then to keep him at work upon the highways or other public improvements, and such sheriff or keeper may appoint or detail any deputy or other police officer to guard such person and keep him at work. Any person so sentenced to hard labor who wantonly or willfully refuses to work shall be punished by such sheriff or jailor by solitary confinement in the county jail to which he was committed for not more than ten days for each offense; provided that such punishment shall not extend beyond the time for which he was sentenced.”

This statute authorizes the county board to give direction to the sheriff as to the kind of work he shall require vagrants sentenced to the county jail to perform. Other sections of the statute authorizes county boards to build county jails and provide for all necessary means for the safe keeping of convicted persons. I do not think that the resolution exceeds the authority given by the statutes. The resolution provides that the labor performed by the convicted person shall be according to the rules and regulations prescribed by law.

In answer to your second question I will say that I am unable to find any legal authority for a justice of the peace to prescribe the diet of a prisoner sentenced by him to the county jail.

In answer to your third question I will say that I am of the opinion that it is not necessary to provide an inclosure for a stone pile such as is mentioned in the resolution, in order that a vagrant sentenced to work thereon may be punished in case he refuses to work. The statute just quoted provides that the sheriff, in the absence of other directions from the county board, may place such vagrants at work upon the highways. It could hardly have been the intention of the legislature that a portion of the highway should be inclosed for that purpose.

In answer to your fourth question I will say that the resolution in direct terms authorizes the committee to cause to be constructed a sufficient inclosure at or near the county jail, to

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provide for the security and safe keeping of prisoners while employed at breaking rock. The resolution provides that the guarding of the prisoners while so employed shall be done by the turnkey of the county jail, under such arrangements as shall be made by the county. The language of the resolution is as follows: "that the guarding and overseeing of the prisoners so employed and the work performed by them shall be done by the turnkey of the county jail under such arrangements as shall be made by such court house, poor farm and purchasing committee, or by any other person designated by them." As the committee had no power to delegate its authority, I am of the opinion that the words "or by any other person designated by them" relate to the guarding of the prisoners and that the language should be interpreted to mean that the prisoners should be guarded by the turnkey or by some other person designated by the committee under such arrangements as shall be made by the committee. I am of the opinion that, before this committee can legally employ some other person to guard the prisoners, the county board must give them more specific authority and provide for the compensation of such person.

In answer to your fifth question I will say that paragraph 32 of section 731, Wis. stats., relating to the compensation of sheriffs, is as follows:

"guarding any prisoner sentenced to imprisonment at hard labor 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."

It seems to me that the breaking of stone for the building of public highways is labor performed for public improvement and that, therefore, if the jail yard is not a secure place, that is, if there is no inclosure sufficient to prevent the escape of prisoners, then the guarding of such prisoners while so at work comes within the provisions of this paragraph and that the sheriff is entitled to the compensation mentioned.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Feeble Minded—Counties may be reimbursed for care of at State Home.

S. J. BRADFORD,

March 8th, 1909.

District Attorney,

Hudson, Wisconsin.

DEAR SIR:—In your letter of February 24th you have asked me whether or not a county of this state can recover from the estate of a feeble-minded person, regularly committed to the Home for Feeble-Minded from a county of this state, expenses charged and collected from said county by the state for the care and support of such inmate.

In reply I will say that chapter 63, Laws of 1901, seems to give the remedy which you seek. Section 1 of that chapter is 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, or patients whose maintenance therein is chargeable to such counties respectively.”

Yours very truly,

F. L. GILBERT,

Attorney General.

Insane persons—Parents of an adult insane person confined in county asylum are liable for support under our statute if order is made to that effect before expenses are incurred.

After order is made statute of limitations outlaws claim after six years.

JOHN A. MALONE,

March 27, 1909.

District Attorney,

Baraboo, Wisconsin.

DEAR SIR:—Yours of March 2d is received. You submit the following question:

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“Is the parent of an adult insane person who is confined in the county asylum liable for his support? If he is liable, what procedure is necessary in order to fix liability and to collect the amount due to the county for such support? Can such collection be made for a period of more than six years last past?”

Section 1502 of the statutes of 1898 makes a parent liable when of sufficient ability to support his adult child if such child is poor, blind, old, lame, impotent or decrepit, and sections 1502a and 1502b of the laws of 1907 and sections 1503 to 1510 of the statutes of 1898 give the procedure by which the money is recovered from the parent. You will notice that section 604e of the statutes of 1898 makes the provisions of sections 1500 to 1505, both inclusive, applicable to the support of insane persons. (See *Richardson v. Stuesser*, 125 Wis. 66.)

You will notice that under these various provisions a parent is liable for the support of his adult child, but I call your attention to the case of *Saxville v. Bartlett*, 126 Wis. 655, where the court holds that these various statutory provisions do not authorize the recovery of amounts expended for support prior to the making of the order of the court. The remedy provided for in these sections is prospective. The court says, on page 658:

“It is very apparent that these sections are prospective in their character and do not contemplate that a town or individual may proceed to relieve a pauper and afterwards recover the amounts expended of the pauper’s relative, but rather that the supervisors, upon failure of such relative to maintain the pauper in a manner approved by them, may apply to the county judge to fix the manner and amount of the relief to be given by the relative or relatives in the future, and upon a failure to comply with that order may by action recover the amounts unpaid under the order for the use of the poor.”

The court further says that this is plainly a case where a new right has been created and a complete remedy for its enforcement has been provided with it. The law is well settled that,

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in such a case, the remedy provided is exclusive, citing authorities.

It was held in that case that no recovery could be had for amounts expended by the county in the past, before the order is procured from the proper court. If, however, an order was procured in the case submitted by you, the county could recover for the past six years. Upon this, see the opinion by my predecessor, L. M. Sturdevant, on page 134 of the biennial report and opinions of 1908.

I believe this answers your question.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Insane Persons—A relative of an insane person who executes a commitment under section 601 is not entitled to fees or compensation but only to actual expenses.

April 23, 1909.

J. HENRY BENNETT,

District Attorney,

Viroqua, Wisconsin.

DEAR SIR:—Yours of April 9th has been received. You inquire whether a judge can legally give a relative of an insane person to whom a commitment is given under section 601, a fee of five dollars per day in addition to actual expenses.

In answer I will say that said section provides that the relative "shall be paid his necessary expenses not exceeding the fees and expenses now allowed to sheriffs according to law."

Under this provision I do not think that it can be said that "the necessary expenses" to be paid to the relative for executing the warrant of commitment shall include compensation for such relative. The ordinary meaning of "expenses" would include only such costs as the relative incurs in performing the duty. Had the law-makers intended to give to the relative the same fees and expenses that are allowed to sheriffs for performing the same duty, it would have been an easy matter to have so stated. The fact that this statute provides that the necessary expenses

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of the relative shall not exceed the fees and expenses allowed to sheriffs necessarily implies that such expenses may be less than the fees and expenses of the sheriff; so it cannot be said that it was the intention of the law-makers to give to the relative the same fees and expenses that are allowed to sheriffs. I am of the opinion that no fees or compensation shall be given to the relative, but that he should be paid only his actual expenses.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Insane—Criminal—Transferred from state prison to insane asylum entitled to diminution of time for good behavior.

May 6, 1909.

MR. M. J. TAPPINS,
Secy. State Board of Control,
Building.

DEAR SIR:—This department is in receipt of your communication of the 1st inst., requesting an opinion as to whether convicts transferred from the state prison to insane asylums are entitled to the diminution of time for good conduct provided for sec. 4928 of the statutes.

In reply thereto I submit the following. Sec. 4928 reads:

“Every convict who is or may hereafter be confined in the State Prison and shall conduct himself in a peaceful and obedient manner and faithfully perform all duties required of him, shall be entitled to diminution of time from the term of his sentence not exceeding the amount specified in the following table for the respective years of his sentence and pro rata for any part of a year where the sentence is for more than one year.”

One committed to the state prison and who, on account of insanity, has been transferred to a hospital for the insane is, in my judgement, in the eyes of the law constructively, at least, confined in the state prison.

If such convict “conduct himself in a peaceful and obedient

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manner and faithfully perform all the duties required of him," his condition, of course, being kept in mind, he is, in my opinion, entitled to the diminution of sentence provided for in the foregoing section.

The law is a beneficial one and should be liberally construed in favor of the convict.

Very truly yours,

F. L. GILBERT,
Attorney General.

Prison—Inmate of Industrial School for Boys may be arrested and convicted.

June 19th, 1909.

THE HONORABLE STATE BOARD OF CONTROL,
Madison, Wisconsin.

GENTLEMEN:—In your letter of the 19th inst. you say that a boy over sixteen years of age, an inmate of the Industrial School for Boys at Waukesha, while on parole, was arrested and placed in jail in the city of Marinette. You have asked for my opinion as to whether or not the court at Marinette can impose sentence upon a boy while he is under the control of the officers of the Industrial School for Boys.

I am of the opinion that the boy may be legally tried and sentenced. The Industrial School for Boys is not a penal institution: it is a school. The boys committed to that institution are merely the wards of the state. Many of the boys sentenced there are not convicted of any offense. They occupy much the same relation to the state as do inmates of the insane hospitals and other charitable institutions.

In the case of *In re Mason*, 3d Wash. 610, a boy was committed to the reform school, having been convicted of larceny. He was found to be incorrigible and after considerable lapse of time the superintendent of the school returned the boy to the court that sentenced him, with the request that he be committed to a penal institution. The circuit court of that state held that the superintendent had no authority to return him to the court and that it had no authority to sentence him to prison. The

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supreme court of Washington reversed this decision and held that, as the reform school was not a penal institution, the court had not inflicted punishment upon the boy and could at any time sentence him to a term in jail.

This case is quite analogous to the one at hand. The boy who was on parole in Marinette county was not serving a sentence, but was a ward of The State for the purpose of education and reformation. I believe that he may be legally arrested, tried and convicted for the recent offense. The superintendent of the Industrial School and the Board of Control are surely authorized to release him to an officer having a warrant for his arrest.

Yours very truly,

F. L. GILBERT,
Attorney General.

Industrial School for Boys—Duty of state to provide medical assistance for boys on parole.

THE HON. STATE BOARD OF CONTROL,
Madison, Wisconsin.

July 14, 1909.

GENTLEMEN:—I have your communication of the 12th inst. enclosing a letter from Supt. A. J. Hutton of June 22nd.

Mr. Hutton refers to an opinion recently given by me to the state board of control in which I stated that boys committed to the Industrial School for Boys at Waukesha, whether in the institution or out on parole, were wards of the state, and asks about the responsibility imposed upon the state by that relationship. He states that a boy out on parole was hired to a farmer, the contract calling for the boy's board, clothes, schooling and thirty dollars a year. He states that the boy broke his arm and asks if it is the duty of the state to provide medical assistance.

In my former opinion I referred to several court decisions in which it is held that the relationship between the state and the inmate of such an institution is that of guardian and ward. The fact of parole does not change the relationship. Therefore the obligations and responsibilities of the guardian to the ward still exist. One of the duties of a guardian in such case would be to provide proper medical assistance in case of accidents or sickness.

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I am therefore of the opinion that it is the duty of the state to provide medical assistance for this boy.

Letter of Mr. Hutton is herewith returned.

Very truly yours,

F. L. GILBERT,
Attorney General.

Jails—Dunn county must care for prisoners for city of Menomonie.

July 15, 1909.

THE HON. STATE BOARD OF CONTROL,
Madison, Wis.

GENTLEMEN:—In your communication of the 12th inst. you say that the state board of control has demanded of the county board of supervisors of Dunn county that they make same improvements and changes in their county jail and that they either make suitable provisions for the city prisoners or cease to care for such prisoners. You have called my attention to a provision in the charter of the city of Menomonie and have asked for my opinion as to whether or not this provision binds Dunn county to care for prisoners committed by the city of Menomonie.

The provision to which you call my attention is a part of section 214 of the city charter of Menomonie and is as follows:

“The use of the jail of Dunn county, until otherwise provided, shall be granted to said city for the confinement of offenders, and every such offender shall be delivered to the sheriff of such county, for whose custody safekeeping and delivery, the said sheriff shall be responsible as in other cases.”

You have suggested that perhaps this provision of the charter bound the county to care for city prisoners only until the city could make other provision. I do not think that this section of the city charter is capable of this construction. The words, “until otherwise provided” mean, I think, until other provisions of law are made.

The city charter of Menomonie is a special enactment of the legislature. No other provision of law has been made for the care of city prisoners. I am therefore of the opinion that this

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provision of the city charter is still in force and that the county of Dunn is legally bound to provide for prisoners committed to the county jail by the city of Menomonie.

Very truly yours,

F. L. GILBERT,
Attorney General.

Wisconsin State Reformatory—Sentence to same can not be collaterally attacked. If erroneous may be corrected by judge at same term.

State Board of Control,
Madison, Wisconsin.

Aug. 10, 1909.

GENTLEMEN:—I am in receipt of your favor of the 6th inst. in which you state:

“Section 4944c of the statutes of 1898, as amended by chapter 28, laws of 1899, defines the qualifications of persons who shall be admitted into the Wisconsin State Reformatory. Under that statute persons who have been convicted of a felony the second time are not qualified to be inmates of the reformatory. It occasionally happens that persons are sentenced to the reformatory who are second offenders and in some of these cases the superintendent of the reformatory has refused to receive them.

Section 4944f of the statutes of 1898, as amended by chapter 28, laws of 1899, provides that with the approval of the governor any inmate of the reformatory whose continued presence therein is considered detrimental to the other inmates thereof may be transferred by the board to the state prison and his original term of imprisonment shall be continued therein.

The question now arises with us as to the proper procedure in cases where a second offender has been sentenced by the court to the state reformatory. We understand that the court has the right, if advised that the person is a second offender, to sentence him to the state prison, but, if he has been sentenced to the reformatory we would like your advice as to whether he should be received into that insti-

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tution and transferred under the provision of section 4944f or whether he should be returned to the court that sentenced him for resentencing.”

In reply to the same I call your attention to an opinion rendered by my predecessor to C. W. Bowron, Superintendent Wisconsin State Reformatory, under date of July 28th, 1905, and found on page 447, biennial report and opinions of the attorney general for 1906. In said opinion Mr. Bowron was advised that he had no authority to receive a prisoner over the age of thirty and under the age of sixteen. If the conclusion therein reached is correct, it follows that he would have no authority to receive a prisoner convicted the second time of a felony. Upon very mature consideration, however, I am obliged to dissent from the conclusion there reached. I am of the opinion that although the prisoner may be outside the age limits or a second offender, the sentence of the court is not thereby absolutely void but is merely erroneous and that said sentence or judgment cannot be attacked collaterally by the superintendent of the reform school but only by direct proceeding brought in court for that purpose. If the judge upon the evidence available and produced before him judicially determines the prisoner's age or the question of first offense and issues a commitment to the state reformatory, valid upon its face, I do not think that the superintendent of said reform school is justified in refusing to accept the prisoner.

In re. Jones, 53 N. W. R. page 468.

In the matter of Chas. Mason, 8 Mich. 70.

In another opinion rendered by himself to Mr. Bowron, on Oct. 11, 1907, and found on page 300, Biennial Report and Opinions of the Attorney General for 1908, it was held that a court may change or modify the judgment in a criminal case during the term at which it was rendered.

Freeman on Judgments, Section 90.

Brown v. Brown, 53 Wis. 29.

Smith v. Milwaukee Elec. Ry. & Light Co., 119 Wis. 336.

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It is therefore my opinion that when an agent is sent from the reform school to convey a prisoner thereto, and upon meeting the prisoner knows or has good reason to believe that said prisoner was a former inmate of the reformatory, or outside the age limit, the agent should immediately notify the judge who sentenced said prisoner and Mr. Bowron of the facts, thus giving the judge an opportunity of changing or modifying the sentence upon notice and proper procedure. If, however, for any reason the judge refuses to change or modify the sentence, the prisoner should be taken to the reform school, as a refusal to so do would be a direct and wilful disobedience of a final judgment or sentence of a court. If relief cannot be obtained from the judge, the prisoner can be transferred to the state prison under section 4944f, statutes 1898, as amended by chapter 28, laws 1899, as he has been judicially determined to belong to the first class.

Trusting that this fully answers your inquiry, I remain,

Very truly yours,

F. L. GILBERT,

Attorney General.

State board of control—Rule that all correspondence with criminals serving sentence in a state institution be read by officer and be in English and that no conversation can be had by any one with such inmate unless some officer is present and hears it is authorized and can be enforced.

Sept. 14, 1909.

STATE BOARD OF CONTROL,

City.

GENTLEMEN:—Yours of August 4th was duly received and has had careful consideration.

You state that the rules of the reformatory and the prison require that all incoming and outgoing correspondence of the convicts be read and that such correspondence be in English; that it is contended upon the part of a Milwaukee attorney that no such rule should apply to cases of an attorney and client; that he insists that he be allowed to carry on a confidential corres-

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pondence with an inmate of the state reformatory in the Slav language.

You also state that your rule has been that no conversation can be had with any inmate of the state reformatory or the state prison unless some officer of the institution is present and hears, understands it and that no letters or other literature received from relatives or friends or any person outside of the institution can be delivered to convicts unless it is first read by the officials of those institutions.

You inquire whether you are authorized to make these rules.

In reply to your inquiry I will say that it is true that the constitution of this state allows to every man outside of crime the right to be heard by counsel in his defense. The parties in prison or in the reformatory have had their trial and are serving their sentence. I have found no authority holding that rules such as you state you have adopted would be construed by the court as unconstitutional or illegal. In England it was held that where a material witness for a person outside of crime was confined in prison that the jailer should allow the attorney for the accused to see the witness in his presence, but properly refuse to allow the attorney to see the witness apart. See 32 Cyc. 330. Citing *Rex v. Simmons* 7 c. and p. 176, 32 E. C. L. 485, 32 Cyc. 330.

It seems to me that the rules such as you have established are necessary to guard the prisoners for otherwise under the guise of being an attorney some other person could communicate facts to a prisoner which would aid him in escaping. As I have been unable to find any authority holding that such rules are unconstitutional and void I am of the opinion that you have the legal right to enforce such rules.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

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Delinquent children—Notice to parents not a condition precedent to prosecution.

MR. W. M. H. McGRATH,

Oct. 12, 1909.

District Attorney,

Monroe, Wisconsin.

DEAR SIR:—In your communication of the 6th inst. you have called my attention to section 439a and section 439c, Wis. stats., and you state that in Green county the county superintendent of schools made his report to the sheriff giving the names of about seventy-five delinquent parents. You say that the delinquencies occurred during the school year of 1908–1909 and that the report was handed to the sheriff about ten days ago. You have asked for my opinion as to whether or not these delinquents may be proceeded against without the truant officer first giving notice to the delinquents as provided in section 439cc.

In reply I will say that I am of the opinion that the giving of notice to the parents as provided in section 439cc is not a condition precedent and that parents who have violated section 439a may be proceeded against without such notice. The former section provides that parents or guardians having the care and custody of children shall enroll such children in some public or private school and see that they attend such school for a specified period of time. The section provides a penalty for failure or neglect to provide for the education of children. The section states that any person prosecuted may prove as a defense that he is unable to compel the child to attend school. If a parent or guardian had caused his child to be enrolled in school and then had good reason to believe that the child was attending such school when, in fact, he was not so attending, said circumstances would, no doubt, constitute a defense. Sections 439b and 439cb and 439cc seem to be supplemental to the section under discussion. They provide that the county superintendent shall determine from school records and from the school census the children of school age who are not in attendance upon the public or private schools and that he shall report the names of such children to the sheriff of the county. It is provided that the sheriff shall then inform parents of such non-attendance. This notice to the parents would take away one of the defenses which

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possibly might be made in a prosecution; however, if a parent or guardian fails to cause the enrollment of his child in school, or if the child is so enrolled but fails to attend school and the parent has knowledge of such non-attendance, no matter how obtained, I think that he may be proceeded against under section 439a even though the county superintendent has never reported the names of delinquents to the sheriff as provided by other sections of the statutes.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insane—Guardians for may be appointed upon petition by superintendent of county asylums under sec. 3979a as amended by ch. 660, laws 1907.

HON. M. S. GRISWOLD,
County Judge,

October 12, 1909.

Waukesha, Wisconsin.

DEAR SIR:—In your communication of the 7th inst. you have asked me whether or not section 3979a, statutes 1898, as amended by chapter 660, Laws of 1907, authorizes superintendents of county asylums for the chronic insane to make the petition for the appointment of a guardian therein mentioned.

Section 3979a originally provided that whenever any person confined in any hospital for the insane shall appear to be incurable and when it shall appear that he has property and has no wife or children and no guardian such superintendent may apply to the probate court for the appointment of a guardian of his person and estate. The section closed with the sentence,

“The word hospital, as used in this section, shall be construed to include county asylums for the chronic insane.”

Chapter 660, laws of 1907, substantially re-enacted this section but this sentence is omitted.

The law was intended to furnish a means whereby patients having an estate should be compelled to reimburse the public for their keep and maintenance, and I am of the opinion that

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the counties should be given the benefit of any doubt which may arise in the matter. The word "hospital" as commonly used is, in my opinion, broad enough to include a so-called county asylum for the insane and it may be that it was that thought on the part of the legislature which caused it to drop the above quoted words as surplusage. If it was the intention not to include county asylums it may well be argued that the legislature would have inserted a provision to the effect that "the word hospital as used in said section shall not be construed to include county asylums for the chronic insane."

Very truly yours,

F. L. GILBERT,

Attorney General.

Blind Persons—In granting aid to blind persons, county boards may require that the sight of such persons be examined annually.

District Attorneys—Traveling expenses.

JAMES KIRWAN, ESQ.,
District Attorney,

Chilton, Wis.

Oct. 19, 1909.

DEAR SIR:—Your letter of the 14th inst. has had my consideration.

You have called my attention to sections 572i and d572o relating to county aid to blind persons and have asked my opinion as to whether or not such blind persons should be examined by a physician annually and file an affidavit before receiving aid from the county.

Section 572i provides that persons of certain ages who are declared to be blind in the manner set forth in the statute and who are not inmates of any state institution may make application for aid and may in the discretion of the county board receive from the county the sum of \$100 per annum.

The following sections provide that the county board may appoint a regular practicing physician whose title shall be Examiner of the Blind and whose duty shall be to examine all ap-

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plicants for such county aid. Section 572k provides that the person making application for aid shall make an affidavit before the county clerk of the county setting forth the facts "which bring him within the provisions of this act."

One of the facts which would bring him within the provision of this act would be that he has an annual income of less than \$250. It would seem in reason, as you suggest, that this affidavit should be made annually. A blind person having an income of less than \$250 at the time of the application might, a year hence, have a greater amount. However, the statute does not require that affidavit should be made annually and I am not able to say that the county board could not legally grant this aid upon an affidavit made more than a year prior. However, the granting of the aid is within the discretion of the county board and so they may of course require that this affidavit should be made annually or that the examination of the sight of the applicants should be made annually.

You have also asked whether the clerk of the circuit court who gets six hundred dollars salary and fees is legally entitled to charge 25 cts. for each certificate he gives jurors and state witnesses in criminal cases. You have called my attention to the decision of the supreme court reported in the 111th Wisconsin, 270. This case is not decisive of the question for the reason that it does not appear that the clerk of the court was upon a salary. The statement of the case suggests that the clerk of the court was upon a fee basis. If \$600 salary was for compensation for all services rendered to the county and in lieu of all service from the county then I think that the charge of 25c. for issuing such certificates was illegal.

You have asked whether a district attorney is legally entitled to recover from the county his traveling expenses and hotel bill in attending the meeting of the district attorneys in Milwaukee on August 31st and September 1, 1909.

In reply I will say that I know of no provision of law which would entitle such expenses to be paid by the county. Sec. 751, statutes 1898, which provides for the compensation of district attorneys contains the following language:

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“If the district attorney of one county shall be required to go to another county to transact business as district attorney he shall be paid by the county the amount of his expenses in transacting such business in addition to the salary fees by the county board.”

I don't think that the attendance upon a meeting of district attorneys would be interpreted as a transaction of business for the county within the meaning of this statute.

You have asked,

“Is any county officer legally entitled to \$2.00 or any sum for putting in the Wisconsin statutes of 1898, the annotations and if not why not?”

The meaning of this question is not clear to me. I presume that you refer to the work of pasting in case annotations. If such is the case, I know of no law by which charge might be made against the county for such work.

Very truly yours,

F. L. GILBERT,
Attorney General.

Indigent persons—Care of those not having legal settlement.

JAMES A. KIRWAN,

Nov. 18, 1909.

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Your letter of the 12th inst. has had consideration. Section 1512 Wis. stat. 1898, as amended by chapter 319, Laws of 1903, and by chapter 222, laws of 1905, is very plain. It relates to the liability of counties for the care of indigent persons not having a legal settlement in the town to which they apply for aid. The provisions of the section are in part as follows:

“When any person not having a legal settlement therein shall be taken sick, lame or otherwise disabled in any town, city or village, or from any other cause shall be in need of relief as a poor person and shall not have money or property to pay his board, maintenance, attendance and medical aid, the supervisors or other proper authorities shall provide

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such assistance to such person as they may deem just and necessary and if he shall die they shall give him a decent burial. They shall make such allowance for such board, maintenance, nursing, medical aid and burial expenses as they shall deem just and order the same to be paid out of the town, city or village treasury. The expenses so incurred shall be a charge against the county. The account therefor shall be audited by the county board and paid out of the county treasury. * * * It shall be the duty of the town, city or village clerk to serve upon the county clerk of his county a written notice, which shall state the name of the person who has received public aid * * * and the date on which the first aid or support was furnished. In case such notice is not given within ten days the same may be given at any other time, but in such case the count shall be liable only for the expenses incurred for the support of such person from and after the time of the giving of such notice.”

You state that in one of the villages of your county one hundred tramps were cared for at the village lockup, given a meal and lodging, and that the village has presented a claim at the rate of 35 cents for each person cared for. You say that these tramps were not arrested or sentenced.

It seems to me that this claim comes within the provisions of law just quoted. These were persons in need of relief and who had no money or property to pay for their maintenance. As to whether or not the village actually expended 35 cents upon each one of these persons is a question of fact for the auditing committee of the county board. There are, as you suggest, other sections of the statutes relating to tramps, but who is to say that these persons were tramps, or vagrants? They were not arrested or convicted; they were strangers in need, having no home in the village to which they applied for aid. This section was enacted to meet such circumstances.

You have called my attention to an official opinion written by me on October 28th, 1907, and published on page 302 of my biennial report for 1908. In that opinion I held that a county could not be charged with the cost of repairs and furnishings of a city lockup or jail. I think that opinion in no way conflicts

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with what I have said here. Sec. 4947, to which you refer, relates to county jails, and not to village and city jails. It provides that no sheriff or jailer shall receive any compensation whatever for keeping or boarding any tramp or vagrant in the county jail, unless such tramp or vagrant shall have been committed thereto pursuant to law.

Yours very truly,

F. L. GILBERT,
Attorney General.

State Institutions—Section 4607e applies only to institutions belonging to the state and under its management and such county institutions which get some aid from the state.

December 11, 1909.

HON. ALLAN D. CONOVER,
President State Board of Control,
Madison.

DEAR SIR:—Yours of December 1st was received. You have called my attention to section 4607e of the Wisconsin statutes of 1898 and asked my construction as to the institutions meant in said section where it reads, “any of the charitable, correctional or penal institutions of this state.”

Said section provides:

“Any person who shall knowingly or negligently buy or procure for use as food in any of the charitable, correctional or penal institutions of this state any butter or cheese not made wholly or directly from pure milk or cream, salt and harmless coloring matter, shall be fined,” etc.

You inquire whether this section includes the county asylums and other institutions to which the state extends aid, but which are county institutions in the sense that they are directly under the supervision of county authorities.

This is a penal statute and must be strictly construed against the state. While, in a broad sense, it probably would be possible to construe this section so as to include all charitable, correctional and penal institutions situated within the state, in a narrower sense, by a strict construction of this statute, it could

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only mean such institutions as belong to the state of Wisconsin or are under the management of the state. I am of the opinion that this section would not include the county asylums or other institutions to which the state merely extends some aid, and that this section only applies to strictly state institutions.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Tuberculosis Sanitarium—A person who has not been a resident of this state for three years before his application cannot be admitted to the Wisconsin Tuberculosis Sanitarium at Wales, Wisconsin.

Feb. 2, 1910.

DR. J. W. COON,

Superintendent Wisconsin Tuberculosis Sanitarium.
Wales, Wisconsin.

DEAR SIR:—Yours of January 31st received. You state that an application for admission to the sanitarium has been made by a person who has not been a resident of the state for more than three years prior to the first of the present year; that he is twenty-nine years of age and married, without means, so that he and his family are being maintained by his father, a life-long resident of the state; that the father proposes to pay the cost of his maintenance if admitted. You inquire whether this person may be admitted under our laws. You call attention to section 1421-7, chapter 442, laws of 1909, which provides that

“No person shall be so admitted unless he has been a resident of the state for a period of at least one year preceding his application for admission.”

As the person in question has not been a resident of this state, under your statement of facts, for a period of one year prior to the time his application was made, he is, by the express wording of this statute, excluded. The fact that his father proposes to pay the cost of his maintenance if admitted to the institution does not alter the facts, for the reason that, under

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section 1421-8, section 1 of chapter 442, it is provided that all persons admitted as patients to the sanitarium shall pay to said institution the cost of their maintenance. I am of the opinion that the person in question, under the statement of facts submitted by you, may not be legally admitted as an inmate.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporal Punishment—"Water cure" is corporal punishment and is prohibited by section 4923.

Feb. 3, 1910.

THE HONORABLE STATE BOARD OF CONTROL,
Madison.

GENTLEMEN:—Your letter of the 2nd inst. has been received. The resolutions of the board relating to discipline at the state reformatory direct that, when any inmate is guilty of certain offenses, he shall, after due warning, be placed in punishment. This punishment, I understand, is solitary confinement. The resolutions provide further that, if, while in such punishment, he persists in loud talk or conversation with other inmates without permission, he shall be subjected to what is known as "the water cure." In this mode of punishment the offender is handcuffed to the bars of his cell and drenched with water from the hose nozzle until he is reduced to subjection. The resolutions provide that, before such punishment is inflicted, the offender shall be examined by a physician, to determine whether he is in physical condition to endure such punishment. You have asked whether the punishment directed by these resolutions is lawful.

Section 4923, Wis. stats. 1898, is as follows:

"The warden and all prison officers shall uniformly treat prisoners with kindness and the warden shall require of the officers that, in the execution of their respective duties, they shall in all cases refrain from boistrous and unbecoming language in giving their orders and commands. There shall

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be no corporal or other painful and unusual punishment inflicted upon convicts for violation of prison rules.”

It is unnecessary to determine whether the punishment directed is painful and unusual. It certainly is corporal punishment. Webster's International dictionary defines corporal punishment as “punishment applied to the body of the offender.” It is my opinion that the punishment directed by the resolution violates section 4923.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insane Persons—Section 588 stat. 1898, providing that counties may recover from relatives the cost of maintenance and clothing of insane persons cannot be so broadly construed as to include cost of arrest, board in county jail while in county jail and cost of commitment.

Feb. 23, 1910.

EMERY W. CROSBY,
District Attorney,
Neillsville, Wisconsin.

DEAR SIR:—Yours of February 19th received. You call my attention to section 588 of chapter 32 of the statutes of 1898, which provides that the amount for which counties are liable for the maintenance and clothing of insane persons may, in the discretion of the county board, be collected by the county from the property of the patients or from those legally bound for their support. You inquire whether this includes the cost of arrest, board of the person committed while in the county jail, cost of commitment to the state hospital, and whether this should also be collected from the relatives in case an action is brought by the county for the cost of maintenance and clothing under this section.

In answer I will say that the cost of maintenance and clothing as provided for in said section cannot be construed so broadly as to include the cost of the commitment and that of arrest. I am

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of the opinion that the county can only recover the sum for the maintenance and clothing at the hospital. Had it been the intention of the law-makers to include the cost of commitment, etc., it would have been an easy matter to have so indicated in the law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insane Persons—A certain man, a citizen of Wisconsin, moved to Minnesota from this state with his insane daughter and after a residence of four months she was committed to an insane hospital. Under such facts Wisconsin should support instead of Minnesota.

March 31, 1910.

HON. M. J. TAPPINS,

Secretary State Board of Control,
Madison.

DEAR SIR:—Yours of March 26th has been received. You state that some time in July, 1909, one Fred Route moved from Little Falls, Wisconsin, to Minnesota; that he had lived continuously at Little Falls for a period of eight years before he went to Minnesota; that he has a daughter sixteen years of age who was born in Wisconsin and has lived with her father all her life; that she accompanied him to Minnesota; that in November, about four months after the arrival of the Route family in Minnesota, Emma was committed to the state hospital for the insane at St. Peter; that from the information that the board has obtained it appears that the patient has been deranged for a number of years prior to the time that she left Wisconsin; that it is contended on the part of the Minnesota authorities that the patient should be returned to Wisconsin to be maintained in one of its institutions at the expense of this state. You inquire whether, within the period during which the patient lived in Minnesota, she acquired a residence in that state, so as to bind that state for her maintenance, also whether she could be taken by her father into Minnesota and acquire a residence at all,

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since she was feeble-minded or insane before she was taken into that state.

Had the person in question moved into another county of this state, the patient would not have acquired a legal settlement there so as to bind the county for her support, under our law requiring a year's residence before a legal settlement is acquired; so that she could be supported therein. It seems to me that the same rule should apply where the parties have moved from the state. They have not lived long enough in the state of Minnesota to acquire a legal settlement in that state, and for that reason I am of the opinion that she should be maintained in one of Wisconsin's state institutions, at the expense of this state.

I have not looked into the question as to whether she would acquire a residence in Minnesota at all, in view of the fact that she was taken to that state when she was already insane, as that question does not decide that case.

Very truly yours,

F. L. GILBERT,
Attorney General.

Delinquent Children—Inducing boys paroled from the industrial school for boys is a violation of the law relating to delinquent children.

April 27, 1910.

THE HON. STATE BOARD OF CONTROL,
Madison, Wisconsin.

GENTLEMEN:—Your communication of the 26th inst., containing a letter from Superintendent A. J. Hutton, of the Wisconsin Industrial School for Boys, has had my consideration. Mr. Hutton states that a man in the vicinity of the industrial school is making himself busy taking boys away from the places where they have been paroled, and he asks whether there is any statute of this state providing a penalty for such offense.

In reply I will say that the statutes seem to contain no specific reference to the offense of inducing paroled boys to leave the places to which they have been assigned. The various statutes

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relating to parole make no reference to such an offense. Perhaps the facts stated would bring the offense under the provisions of section 4581i of the statutes, which is as follows:

“In all cases where any child shall be a delinquent child as defined by the statute of this state, the parent or parents, legal guardian, or person having the custody of such child, or any other person, responsible for the delinquency, through wilful neglect, or by any wilful act encouraging, causing or contributing to the delinquency of such child, shall be guilty of misdemeanor, and upon trial and conviction thereof shall be fined in a sum not to exceed five hundred dollars, or by imprisonment in the county jail for a period not to exceed one year, or punished by both such fine and imprisonment.”

It would seem that a child, having been paroled from the school and having violated the conditions of the parole by leaving the place to which he was assigned, becomes a delinquent child and that the person wilfully inducing such child to violate his parole would be guilty of contributing to the delinquency.

Yours very truly,

F. L. GILBERT,
Attorney General.

Paupers—Claim of town for supporting pauper temporarily of another county, how adjusted?

May 6, 1910.

GEORGE B. CLEMENTSON,
District Attorney,

Lancaster, Wisconsin.

DEAR SIR:—Yours of April 23d was duly received. You inquire whether, in case where a town of one county has given temporary relief to a pauper whose legal settlement is in another county and has been reimbursed by the first county, the claim on the part of the county should be made against the county of settlement or directly against the town or municipality of the settlement, where the county system of maintaining the poor has not been adopted by the county in which the town of settlement is located.

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In answer to your inquiry I will say that section 1512 as amended by chapter 222 of the laws of 1905 contains the following provision regarding an expense incurred by a town, city or village:

“The expenses so incurred shall be a charge against the county. The account therefor shall be audited by the county board and paid out of the county treasury and to be by said county recovered of the town, city or village in which such person so relieved has a legal settlement, provided, however, that if such town, city or village is located in a county which has adopted and maintains the county system of maintaining its poor, then and in such case the county shall be liable.”

Under this statute, in the case cited by you, where the county system of supporting the poor has not been adopted, the charge would be against the town, city or village in which the person has a legal settlement.

Very truly yours,

F. L. GILBERT,

Attorney General.

Insane—Transfer of—1st. The board of control has no power to withhold approval of commitments by courts having jurisdiction (approved bills for maintenance) but such board may in certain cases transfer patients from one institution to another. 2nd. The words (“either hospital”) in section 584 refers to the two hospitals for insane.

May 23, 1910.

HON. M. J. TAPPINS,

Secretary State Board of Control.

DEAR SIR:—Yours of May 18th has been received. You call my attention to section 584 of the Wisconsin statutes of 1898, which provides:

“No person idiotic from birth shall be admitted into either hospital for the insane, neither shall any person physically infirm or mentally imbecile and not deemed injurious when at large be committed solely because of such infirmity or imbecility,”

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and also to section 585c, which provides:

“If the jury find that the person alleged to be insane is a fit subject to be sent to a hospital or asylum for the insane or if the judge acting without a jury shall so find, the judge shall make and enter on his records an order that such person shall be committed to the state hospital for the insane in the district of which the county in which the proceedings were had is a part, provided that such person is a resident of such county and that there is therein a county asylum for the chronic insane, and if the judge is satisfied by the examination and proofs that the insanity of such person has become chronic, he may commit such person to such asylum, but in such case no payment will be made by the state towards the maintenance of such patient until the expiration of five days after the state board of control shall have received copies of the commitment papers together with the certificate of the judge stating the reasons for sending such person to the county asylum in the first instance instead of to the state hospital.”

You state that it is becoming the practice to commit a number of persons to county asylums who are suffering from senile dementia, or senile decay, resulting from old age, and that the question has arisen with the board as to whether it has power to withhold approval of such commitments, or whether it has power to disapprove of the bills rendered for the maintenance of such patients, also, whether section 584 can be construed so as to cover county asylums.

In answer to your first question I will say that I do not think that the board has power to withhold approval of commitments or to disapprove of the bills rendered for the maintenance of patients that have been committed to a county asylum by a judge having jurisdiction. I do not find any provision of law that would lead me to believe that the state board of control has such power. The board, under section 566jj has the power to transfer patients from county asylums for the chronic insane to one of the state hospitals for the insane whenever it thinks that the patient might be benefited by treatment at such hospital. The provision of section 585c that the state need not pay any-

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thing toward the maintenance of the patient until the expiration of five days after the state board of control shall have received copies of the commitment papers, together with the certificate of the judge stating the reasons for sending such person to the county asylum in the first instance, instead of to one of the state hospitals, in my opinion gives the board an opportunity to transfer such patient to said hospital whenever it believes that the patient may be benefited by treatment therein. Unless the board transfers such patients, I think it has no power to disapprove of the bills rendered for their maintenance.

As to whether section 584 can be construed to include county asylums, I will say that, in my opinion, it cannot. This statute expressly refers to "either hospital." You will notice that chapter 32, of which said section is a part, refers to the two hospitals for the insane. These two hospitals for the insane are referred to in said section.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO INSURANCE.

Insurance—Health and Accident Cos.—An incorporator of such a company under section 1955a who is over 60 years of age is not prohibited from being an officer thereof by section 1955d.

MR. M. W. WAITE,

Sept. 5, 1908.

Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—In reply to your inquiry of the 3rd inst. I will say that I know of no law which would prohibit one of the incorporators of a health and accident company, organized under section 1955a of the statutes, who is over sixty years of age from holding an office in the company.

Section 1955d refers, in my opinion, only to companies engaged in “insuring lives.”

I infer that the company under consideration is transacting only a health and accident business and is not “insuring lives” as a part of its business.

Very truly yours,

F. L. GILBERT,

Attorney General.

Insurance—Fire—Standard Policy—Direct and Indirect Loss.
—Query as to whether loss in case stated is direct or indirect result of fire.

HON. M. W. WAITE,

November 6, 1908.

Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication wherein you request my opinion upon the following matter:

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“Under the standard fire insurance policy of the state of Wisconsin, under which fire insurance companies are permitted to insure against direct loss by fire, would it be possible for them to assume liability for consequential damage as in the case of cold storage plant wherein the apparatus or machinery might be destroyed by fire and as a result thereof, the usual temperature decreased so as to cause damage to merchandise and stock in other parts of the storage warehouse, not otherwise affected by the fire?”

You enclose a clause with certain words underlined, which you say is usually attached to policies, and which reads:

“Notice is hereby given, and it is understood and agreed, that the insurance under this policy does not extend in its application to cover, and this company shall not be liable for any *indirect* or *consequential loss* or damage, including loss or damage caused by *change of temperature* resulting from, occasioned or caused by fire of the *refrigerating or cooling apparatus*, connections or supply pipes, nor by the *interruption of the refrigerating or cooling process* from any cause.”

In answer I submit the following:

“To constitute a ‘direct loss or damage by fire’ within the usual terms of the fire policy, there must be a fire in the proper sense of that term from which the loss or damage results. The frequent controversy as to whether or not a given loss is a loss caused by fire usually depends, however, on the question of whether or not a fire is the proximate cause of such loss and it may be safely stated that the policy will cover only the direct and immediate, and not the remote loss from fire.”

19 Cyc. 827.

See Case v. Hartford Ins. Co., 13 Ill. 676.

Grady v. N. W. Ins. Co., 11 Mich. 425.

This rule is explained as follows:

“The rule that the law looks to the proximate and not to the remote cause does not necessarily mean that the cause nearest in time or place is to be considered, but only that the

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efficient cause, that is, the cause which necessarily sets the other cause in motion, is sought.”

Imperial Fire Ins. Co. v. Fargo, 95 U. S. 227.

Aetna Ins. Co. v. Brown, 95 U. S. 117.

Louisiana Mut. Ins. Co. v. Tweed, 7 Wall. (U. S.) 44.

The direct, or proximate, cause is the active, efficient cause that sets in motion the train of events which brings about a result without the intervention of any force started and working actively from a new and independent source.

Cook v. Railway Co., 98 Wis. 624.

Lynn, etc., Co. v. Ins. Co., 158 Mass. 570.

Cooley in his Briefs on Law of Insurance, vol. 4, on page 3018, speaks of the clause used in the ordinary fire insurance policies on direct loss or damage by fire as follows:

“These phrases include not only the destruction which results from the actual combustion of the property, but, in the absence of special stipulations, covers also the damage which is the direct and natural result of a hostile fire.”

The question is an exceedingly difficult one to answer satisfactorily in view of the conflict in the authorities as to what is or is not the direct or proximate cause of the loss in a particular case. (See cases cited in Notes, 19 Cyc. p. 827.) If the loss in the instance stated result proximately from the fire, the insurer would be liable notwithstanding the provisions to the contrary in the foregoing clause. Wausau Tel. Co. v. Ins. Co., 123 Wis. 535. If, on the other hand, the loss be not the direct result of the fire, liability could not be assumed thereon under the standard policy of this state. *Supra*.

In the case of Lynn G. & E. Co. v. Ins. Co., 158 Mass. 570, where the machinery of an electrical company was covered by a fire policy, and by reason of an accidental fire, a short circuit was produced within the building, causing the machinery to break to pieces as a result of the increased electrical power applied to it, the damage was held to result directly or approximately from the fire.

Section 1941—49, stats., provides that “this company shall not be liable * * * unless liability be specifically assumed

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therein, for a loss to * * * property held in storage
* * * ”

If the merchandise and stock in the case stated were to be specifically covered by the policy, and damage were to result on account of a decrease in temperature produced as the direct result of the fire in another part of the building, the loss would be covered under the holding in the Lynn case. Courts of high standing, however, have refused to follow the doctrine of this case. In the absence of authorities in this state, I am unable to advise you more specifically.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Fire policy—Fire policy in question on furniture to be delivered to certain buildings within certain territorial limits may be illegal if company has already taken risk on same place where furniture is delivered.

November 13, 1908.

HON. M. W. WAITE,

Deputy Commissioner of Insurance.

DEAR SIR:—You have submitted to me the communications to your department of C. F. Lewis, secretary of the West Bend mutual fire insurance company, and have requested my official opinion upon the matter therein contained.

Mr. Lewis has submitted to you policy No. 1110, issued by the La Crosse Mutual to the Nelson Carpet Company of La Crosse for \$1,000, covering household furniture of every description, which the insured supplies under special contracts to various dwelling houses in the cities of La Crosse and Onalaska or within a radius of two miles thereof. The furniture insured under this policy is permitted to be distributed in these various dwellings within two miles of the corporate limits of said cities. Mr. Lewis states that the territory over which this property may be distributed, or in other words, the two-mile limit, extends outside of the state line and is therefore illegal. He also states that this policy of \$1,000, covering household goods in the ter-

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territory specified, may include furniture that is delivered to a dwelling house in which there is already a risk of \$1,500 assumed by the company, this amount being the legal limit, and that, for that reason, it should not be permitted; and, again, that some of the property may be sold or delivered to buildings that have a rate of three, four or five per cent., which should not be permitted a mutual company, as it would jeopardize the interests of its members.

In answer to the first objection of Mr. Lewis to this policy I will say that, under section 1941-5 as amended by chapter 93 of the laws of 1903, a village or city fire insurance company may insure property in any county of this state, but in no case shall any one risk exceed fifteen hundred dollars. The property insured must be within the state of Wisconsin. It is necessary to construe the clause in said policy "within a radius of two miles of the corporation line thereof" as being intended to cover only such territory as is within the state of Wisconsin. The company has no right to insure property outside of the state and the policy of the company does not authorize the insuring of any property outside of the state. I do not believe that the court would construe this clause as an endeavor to authorize property to be taken outside of the state. I believe that it would be presumed that the company was endeavoring to act within its authority and that no permission to take property outside of the state was intended by said clause. I would suggest, however, that "within this state" be added to said clause, so as to leave no room for doubt.

I notice by the insurance clause that it is understood that the furniture insured is not to exceed in value the sum of \$250 in any one residence. The statutory limit under the above cited statute is \$1500. If the La Crosse mutual has no insurance in any dwelling house within the cities of La Crosse and Onalaska and within a radius of two miles of the corporation lines of these cities of more than \$1,250 on one risk, then no objection can be raised to the provisions of this policy. If, however, the insurance company has already reached the limit for any risk on any dwelling place where some of this furniture will be kept, it is my opinion that the company has violated the provision of said chapter 93 of the laws of 1903.

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The third objection of Mr. Lewis to this policy is, I think, not well taken, as the company will be authorized, in my opinion, to assume the risk if it so desires.

The question as to whether this company has violated our statutes and has taken insurance that it is not authorized to take, depends upon the conditions under which the alleged policy was written. If the company has any risk within the territory covered, it should not be authorized to write a policy such as the one in question, if it has assumed higher risks than \$1,250 on one risk.

I would suggest that you make inquiries as to the conditions under which this policy was written and ascertain whether the law was violated.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Insurance—Life—Mutual Companies—Election of directors.—
Sec. 1947f which provides for the mailing of ballots to policyholders applies only "in case any nomination other than the director's nomination shall be made."

November 23, 1908.

HON. M. W. WAITE,

Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 20th inst., enclosing a letter from the secretary of the Wisconsin Life Insurance company, requesting my opinion upon the following matter:

"The directors of this company desire to submit to you the following question as to their duty under chapter 667, laws of 1907, relating to the holding of their next general election of directors, under the following facts:

"1. This company's next general election of directors comes on January 11, 1909.

"2. October 8, 1908, the directors appointed three inspectors of that election, and suggested and nominated an eligible

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candidate for every vacancy to be filled at that election; and then filed with you a certificate thereof, as required by sec. 1947e, subdiv. 1.

“3. No policyholder’s nomination has been made as required by subdiv. 3 of said section.

“Under these facts, is it the duty of this company to prepare and mail ballots to each of its policyholders, as provided by sec. 1947f?”

In reply thereto I submit the following:

The nominations made by the inspectors, appointed by the directors, pursuant to subdiv. 1 of section 1947e appears to be entirely satisfactory to the policyholders, as no nominations have been made under subdivision 3 of said section by them.

Section 1947f, which provides for the mailing of ballots to the policyholders applies only “*In case any nomination other than the directors’ nomination shall be made.*”

It is therefore my opinion that it is not necessary for the company to mail ballots to its policyholders.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Life—Mortality savings of first policy year may not be used for expenses of management. Agents—Control construed.

November 30, 1908.

HON. M. W. WAITE,
Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 25th inst., wherein you say:

“I hand you herewith a sample policy issued by the United States Annuity and Life Insurance Co. of Chicago, and request that you give this department an opinion as to the legality of the provisions on the second page of the policy, which reads as follows:

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“Expense of management limited. The expense under this policy shall be limited to the loading provided for that purpose in each premium payable thereon, together with any mortality savings of the first policy year, except as herein-after stated.”

In reply I submit the following:

The question presented is as to whether “mortality savings of the first policy year” may be used for the expenses of management.

Subdivision 1 of section 1950m, created by chapter 668 of the laws of 1907, provides in conclusion that “the first year’s expense charge on any policy shall in no case exceed the difference between the premium and the *mortality charge* for such year.

Section 1950p, creating a limitation upon the aggregate expense that may be incurred, and section 1950q, limiting the commissions and advances to agents to the expense charge, expressly excludes such “expenses for medical examinations and inspections of risks” as are actually paid from the gains or mortality.

From a reading of the several statutes relating to expenses it appears to be the legislative intent that the only expenses to which “gains on mortality” may be applied are for “medical examinations and inspections of risks.” The balance of the gains or savings on mortality should I believe, go into the surplus and inure to the benefit of the policyholders.

The clause submitted is, therefore, in my opinion, objectionable insofar as it authorizes the use of mortality savings for expenses other than for medical examinations and inspections of risks.

You also submit for my opinion the validity of a contract between the United States Annuity & Life Insurance Company, a corporation of the state of Illinois, admitted to do business in this state, as I am informed, and the United States Operating Company, a corporation of Maine, whereby the operating company is constituted “the general agent of said party of the first part, with full power and authority to represent said United States Annuity & Life Insurance Company in the soliciting of insurance, to conduct its agency work, and for the management thereof, and to employ and discharge agents and solicitors for

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the purpose aforesaid, from time to time, and to continue as such general agent, with all the powers and rights hereby conferred, for a term of thirty-nine years.”

I am informed by you that the operating company contemplates acting in this state under the powers conferred by said contract and it is to this phase of the question only that this opinion pertains.

Section 1955x-1 provides that “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.”

This statute would absolutely prohibit the licensing of the United States Operating Company as the agent of said insurance company in this state, and it accordingly follows that the contract is void in this state insofar as it is in conflict with the provisions of said section.

I herewith return the policy and contract submitted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Life Premiums—Interest—To charge persons of unequal expectations of life the same premium would be a palpable discrimination. Interest in quarterly and semi-annual premiums may be charged when transactions constitute a bona fide loan to insured.

Secs. 1955 as amended by chap. 504, laws of 1907, and 1950 construed.

HON. GEO. E. BEEDLE,

December 14, 1908.

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 7th inst., enclosing the correspondence between the actuary of the Aetna Life Insurance Company and your department, and requesting my opinion upon the points involved which are stated by Mr. Peiler, the company's actuary, in his letter to you dated November 13th, as follows:

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“In the practice of this company all entrants younger than 20 years are taken for the same premiums as are entrants who have reached the insuring age of 20 years and such contracts are valued and stipulate the same guarantees as if the entrants had reached the age of 20 years at time of issue.

“In your opinion, is it permissible for the company to continue this practice in your state, provided always that the company’s annual premium rate falls within the maximum premium allowed under sec. 1950m? Or would the company in the case of such younger applicants, be required to limit itself to a maximum premium comprised of the net annual premium for age 20 and of an expense provision taken at the younger age, or to one composed of the net annual premium and an expense provision, both taken at the younger age?

“I illustrate the point in question by a 20-year endowment contract for \$1000 with equal annual premiums, ages 16 and 20, Am. Ex. 3 per cent.

Age 16.

Annual net premium.....	\$40.63
Maximum expense provision	7.29
	<hr/>
Total maximum premium.....	47.92

Age 20.

Annual net premium.....	40.77
Maximum expense provision.....	7.71
	<hr/>
Total maximum premium.....	48.48

Combination, Ages 16 and 20.

Annual net premium, age 20.....	40.77
Maximum expense provision, age 16.....	7.29
	<hr/>
Total maximum premium.....	\$48.06

“Which of these three combinations represents the maximum annual premium for an applicant aged 16, resident in Wisconsin?

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“The second point relates to the customary interest addition with which semi-annual and quarterly rates are loaded. Is it, in your opinion, permissible to place insurance on the lives of residents of Wisconsin at semi-annual and quarterly rates the sum of which, for one year, exceeds the maximum annual premium allowed under sec. 1950m, or should such sum fall within the maximum annual premium?”

“We notice that, for instance, the published annual premium rate of the Northwestern Mutual Life Insurance Company of Milwaukee, Wis., for a 20 year endowment contract at age 20, \$48.36, falls within the maximum annual premium, \$48.48, but that twice the published semi-annual rate, \$49.32 and four times the quarterly rate, \$49.80, exceed the maximum premium.”

In answer I submit the following:

Subdivision 1 of section 1955c of the statutes as amended by chapter 504, of the laws of 1907, reads:

“No life insurance company doing business in this state shall make or permit any distinction or discrimination in favor of individuals between insureds of the same class and equal expectation of life in the amount or payment of premiums or rates charged or in any return of premium, dividends or other advantages.”

Under the tables of mortality the expectation of life of a person sixteen years of age is greater than that of a person of the age of twenty, so that the charging of the same rate for persons of these two ages would be permitting a “distinction or discrimination in favor of individuals between insureds of the same class and equal expectation of life in the amount or payment of premiums or rates charged.” To charge persons of unequal expectation of life the same premium would be a palpable discrimination.

To exact from one sixteen years of age a premium which will mature the same policy at the age of twenty would also violate the terms of section 1950m, which provides that the present value of the premium stipulated to be paid shall not exceed the sum of “the net single premium which will mature the policy according to its terms,” etc. and “an amount as a provision for

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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 Maturity with interest at three per centum per annum.”

It is therefore my opinion upon the first question submitted that the practice referred to is in violation of the statutes of the state and should not be permitted.

In answer to the second question I will say that in my opinion the interest charged on semi-annual and quarterly premiums cannot be considered as a part of the premium or treated as expense, if the contract be such as to constitute the transaction a bona fide loan from the company to the insured.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Mutual church insurance companies exempt from taxation.

January 29, 1909.

HON. HENRY JOHNSON,
Assistant State Treasurer.

DEAR SIR:—Your communication of the 28th inst., containing a letter from the secretary of the Mutual Church Insurance Company of Wisconsin, has had consideration. Mr. McGill asks whether or not this company is liable for the taxes imposed by the State Fire Marshal law.

In reply I will say that chapter 268, laws of 1891, under which this company was organized and incorporated, provides that:

“After the payment of the fee to the commissioner of insurance for the license under which such corporations act, no other fees, dues or taxes shall be required from them.”

Section 1946n, which is a portion of the state fire marshal law, enacted in 1907, 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

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Wisconsin, except town mutual insurance companies heretofore or hereafter organized under the provisions of section 1927, statutes of 1898, and the 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 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 as shown by their annual statement under oath to the insurance department.”

The rule of interpretation is that, where two statutes are in conflict, the later statute repeals the earlier one, except where the later statute is a general law and the earlier statute relates to some specific matter. In the case in hand the statute first quoted relates solely to mutual church insurance companies. The exemption of such insurance companies from taxes other than the special license mentioned therein is in harmony with the statute exempting church property generally from taxation. The statute last quoted is a general one and relates to insurance companies generally. I therefore think that the question comes within the rule of interpretation stated and that the general law, although enacted at a later time, does not repeal the provisions of the special statute. Hence I am of the opinion that mutual church insurance companies are exempt from the tax imposed by the state fire marshal law.

Yours very truly,

F. L. GILBERT,
Attorney General

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Insurance—Foreign Live Stock Ins. Co.—Company may not insure against loss or damage by fire nor place more than \$250 on any one animal.

February 1, 1909.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of this date, which reads as follows:

“I am enclosing herewith certified copy of the certificate of incorporation of the Indiana and Ohio Live Stock Insurance Company for your approval.

“Under sec. 1966-50 to 1966-54, it would seem this class of companies cannot be permitted to insure against loss by fire or to assume a greater risk than two hundred and fifty dollars on any one animal.

“Kindly advise me if my view of this is correct.”

together with a certified copy of the articles of the Indiana and Ohio Live Stock Insurance Company.

Replying, you are informed that sec. 1966-50 of the statutes provides for the organization of corporations for the purpose of insuring domestic animals against loss or damage by accident or theft or any condition whatever which may be the subject of insurance, except by fire, etc., and the same section provides that no such corporation shall be permitted to assume a greater risk than two hundred and fifty dollars on any one animal.

Sec. 1966-54 provides for the admission of foreign corporations organized for like purposes and that on such corporation complying with enumerated conditions such corporation may be admitted to transact business in this state under the provision governing domestic corporations. This statute makes it very clear to me that such foreign corporations can only assume such risks of insuring domestic animals as may lawfully be assumed by domestic corporations, and hence, that they cannot lawfully insure against loss or damage by fire or assume greater risk than two hundred and fifty dollars on any one animal. Policies of such corporation issued in this state must conform to the re-

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quirements of sec. 1966-50 and may not contain provisions in violation thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance Commissioner--Declination to institute suits before action by legislature when matter is before it.

February 4, 1909.

HON. W. L. HOUSER,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 1st inst., in which you set forth the copy of a letter written by you as secretary of state to L. M. Sturdevant, attorney general, under date of September 24, 1906, in which you requested him to institute and prosecute proper actions for the recovery of all fees due the state from insurance commissioners.

After quoting his letter you proceed to state that no action was taken in response to your request and that you now request me, as attorney general, to institute an action or actions in the name of the state against George E. Beedle, present commissioner of insurance, Zeno M. Host, Emil Giljohann and William A. Fricke, the same being the commissioners of insurance who have held that office since the first Monday in January, 1895, to recover the amount of fees and other moneys collected by them and properly belonging to the state and retained by them in violation of the law.

You further request that in the event I decline to institute such actions that you be granted permission to use the name of the state in the institution of such action or actions for the recovery of such fees and other moneys and that you stand ready and willing to furnish a proper bond for my approval saving the state harmless from all costs in the event that the action or actions are unsuccessful.

In reply to your request I will say that I am enclosing you herewith a copy of an opinion rendered to Governor Davidson by this department, under date of January 20, 1909, dealing

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with the subject to which you refer. You will note that I suggested to the governor the advisability of his submitting the entire matter to the legislature now in session for such investigation and action as might seem proper. In view of the fact that the governor has followed the procedure suggested and has submitted the matter to the legislature I feel obliged to decline your request to institute suits at this time, as I regard the information that may be adduced by any investigation which may be made of material importance in determining the necessity or advisability of instituting actions. I stand ready and willing to do my full duty in this matter but in view of its present status, as above outlined, I desire to await the outcome of the procedure suggested by myself to the governor.

In regard to my granting you permission to use the name of the state to institute such actions as an individual I will say that I do not understand that such consent is by statute made a condition precedent to the institution of such actions by individual citizens and tax payers.

My declination to institute such suits at present in the name of the state is sufficient for you to pursue such remedy as the law may provide.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Business done on a fixed premium plan is not “mutual.”

March 10th, 1909.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance.

DEAR SIR:—In your letter of February 27th, you say that the statement of the German town Farmers Mutual Insurance Company shows a surplus of \$234,822.07 and \$2,480,606 insurance in force. You say that you have asked this company why the surplus has not been reduced to the amount limited by section 1942—1 and that they claim that while they are a mutual company they are not doing business on the mutual plan so as to

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bring them within this law. You say that they base their claim on the fact that their policies are issued on the basis of a fixed annual premium, and you have asked my advice as to whether this company is required by law to reduce its surplus.

Section 1942-1 is as follows:

“All of the surplus of any domestic mutual fire insurance company doing business on the mutual plan in excess of two per cent. of the total amount of its outstanding fire risks shall be distributed annually pro rata among the members of said company within sixty days after the holding of its annual meeting, provided such total surplus shall equal or exceed three per cent. of the amount of such outstanding risks.”

I am of the opinion that the words “doing business on the mutual plan” are to be interpreted as relating to the business of fire insurance, that is, doing insurance business on the mutual plan. The statutes of Wisconsin provide for the organization of many mutual fire insurance companies and prescribe the method of doing business. The plan of all these mutual companies is that the insured shall be members of the company and that they shall bear losses occasioned by fire in proportion to the amount of insurance held by them. For instance, the provision relating to city and village mutual companies (section 1941-9) is that:

“Whenever the amount of any loss so ascertained shall exceed the amount of the cash funds of the corporation the 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.”

And the provision relating to druggists mutual companies (section 1941-18) contains the following:

“Every person who becomes insured in any such company and his heirs, executors, administrators and assigns thereby becomes a member thereof during the period of insurance and shall be bound to pay for losses and such necessary expenses as accrue in and to the company in proportion to the original amount of his contingent liability.”

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The statutes relating to bicycle mutual, live stock mutual, hail mutual, lumber dealers mutual, school district mutual, church mutual and county asylum mutual fire insurance companies all contain provisions substantially the same as these quoted. This plainly indicates that the mutual plan of insurance against loss by fire as contemplated by the legislature was the bearing of loss in proportion to the amount of insurance held by members of the society. It therefore seems that a company doing a business on the basis of a fixed annual premium is not doing a insurance business on the mutual plan as contemplated by our statutes. I am not saying that they are legally authorized to do business in this way: that question is not before me. However, I am of the opinion that insurance business done on the basis of fixed premium is not on the mutual plan and therefore does not come within the provision of section 1942-1 and that such company is not legally required to reduce its surplus.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insurance—The state—Subsequently acquired property.

March 10, 1909.

MR. M. E. McCAFFREY,
Madson, Wis.

DEAR SIR:—Your favor of March 1st, with attached papers was duly received. You state,

“I enclose herewith insurance certificate No. 300 covering university property on date of July 1, 1908, also correspondence with insurance commissioner in which we ask if we would be able to recover the loss by fire of property acquired subsequent to the issuance of the blanket policy without obtaining additional certificate or altering the original.”

Replying you are informed that the certificates issued by the insurance commissioner are not fire insurance policies nor subject to the strict construction which would be given to a fire in-

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insurance policy such as is issued by the fire insurance companies in this state. On the other hand, it is a method provided by law, chap. 68 laws of 1903, for raising or setting aside a fund to be used in replacing any building of the state which be destroyed by fire or tornado. The state insures but the certificate indicates the amount of money that shall be set aside for the buildings belonging to any specific department and in case of loss the buildings are replaced from the fund so created. Taking this view of these certificates I do not deem it necessary that any specific property should be described. I am of the opinion that the certificate applies to all of the property which the state owns which is under the control of any department of the state whether it was in existence at the time the certificate was issued or not. It is not necessary to change this certificate as to buildings which are built, or sold and moved away, in fact the law makes no provision for such a change. The insurance is fixed as of July 1, of each year and every certificate applies to all the property then under the control of any department, or which may thereafter be erected.

I trust that what I have said answers your inquiry.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance Bonds—Profit sharing bonds issued by Wis. Nat. Life Ins. Co. held to be valid.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance.
Building.

April 12, 1909.

DEAR SIR:—On February 2, 1909, you requested my opinion on the legality of the so-called "Profit Sharing Bond" being issued by the Wisconsin National Life Insurance Company. Thereafter you requested me to withhold the same until further notice from you. On the 27th ult. you notified me that you desired such opinion.

After hearing argument by the counsel of the company and

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bond holder I have given the matter careful consideration and submit the following as my opinion.

The bonds read as follows:

“THE WISCONSIN NATIONAL LIFE INSURANCE COMPANY.

No. \$150.

PROFIT SHARING BOND.

“Know all men, that the Wisconsin National Life Insurance Company, a corporation chartered under the laws of the state of Wisconsin and doing business at Oshkosh, State of Wisconsin, and being duly authorized and empowered by the terms of its charter, by its by-laws and the laws of the state, to make contracts upon the lives of individuals and write endowment and annuity bonds.

Does, by authority of the board of Directors of the Wisconsin National Life Insurance Company, cause this

PROFIT SHARING BOND

to issue in consideration, that
(hereinafter mentioned as the contributor) has contributed to the said company the sum of one hundred and fifty dollars for the sole and exclusive use and benefit of the company to provide surplus and funds sufficient for the promotion of the business of life insurance in the several states, territories and countries to which the company may be admitted.”

“The said contributor, in accepting this bond, does so with the express understanding and agreement that the company assumes no liability or obligation other than hereinafter specified, and that the company will at no future time undertake to re-pay the whole or any part of the sum contributed for the aforesaid purposes, to any person or persons whomsoever, or to render an account thereof.

The company agrees, that on each anniversary of the granting of its charter, it will set apart

A SPECIAL PROFIT SHARING FUND

from the earnings of the company, the amount placed to the credit of this said special fund each year, shall be the exact equivalent to the entire proceeds of one dollar for each

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ONE THOUSAND DOLLARS OF INSURANCE

maintained in force by the payment of the second and each subsequent annual premium upon the books of the company, (re-insurances excepted), and

The company is firmly bound unto the said contributor, his heirs or assigns, to keep and perform each and every of the following agreements:

I. The company agrees that the contributor, his heirs or assigns for a period of thirty years shall be entitled to and shall receive on the first and each subsequent anniversary of the date of the issuance of this bond, one share of said profit sharing fund, to be such part of said fund as one shall be to the total number of bonds herein authorized.

II. The company agrees, that the number of the profit sharing bonds shall be limited to

TWO THOUSAND

each bond being one hundred and fifty dollars.

The said special profit sharing fund shall be taken exclusively and only from the expense charges levied and collected with and as a part of the annual premiums paid to the company for insurances, but nothing herein shall be so construed as to create any liability of the company beyond the limitation and agreements above stipulated.

III. The company agrees, that it will upon demand, (in writing) of the contributor, his heirs or assigns, furnish a detailed statement of the amount of insurance in force, upon which two or more annual premiums have been paid, thirty days prior to the anniversary of this bond, over the printed or written signature of the President Secretary or Treasurer of the Company and that statement so furnished shall constitute the sole basis of settlement under the provisions of this bond.

IV. This bond is assignable in writing and transferable only on the books of the company in person or by attorney.

This bond is issued to run for a period of thirty years from this day and date, thereafter it shall be void by time

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limitation, and no liability shall exist except such credit accumulations as remain unpaid at the expiration of said period.”

The company is a stock corporation and issues no participating policies. The savings on premiums are accordingly the property of the corporation in which the policy holders have no interest. The bond issue is for the express purpose “to provide surplus and funds sufficient for the promotion of the business of life insurance in the several states, territories and countries to which the company may be admitted,” and amount, at most, to a pledge or hypothecation of a part of the companies prospective earnings. While there is absolutely no obligation whatsoever on the part of the company to repay the principal sum, or any part thereof, and the amount of the earnings in which the bond holder may share are entirely contingent upon the success of the company and its ability to make profits, I do not believe that the transaction can be properly termed a gaming or wagering agreement as has been suggested by you and your deputy, Mr. Ekern. Although it is true that the amounts to be paid on these bonds are entirely contingent and dependent upon elements beyond the control of the company or its ability to foresee or foretell, the bond holders will, nevertheless, share equally and alike whatever the result of the enterprise may be. The amount to be credited to the bonds does not, in my judgment, depend upon “lot,” “hazard,” or “chance” as these terms are used in a legal sense.

It is elementary that where a contract is open to two constructions, the one lawful and the other unlawful, the former will be adopted.

Ormes v. Douchev, 82 N. Y. 443,

Hobbs v. McLean, 177 U. S. 567.

U. S. v. Ry. Co., 118 U. S. 235.

The following language used by Mr. Clarke in his work on contracts is significant.

“It must not be forgotten that you are not to extend arbitrarily those rules which say that a given contract is void as being against public policy, because, if there is one thing

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which more than another public policy requires, it is that men of full age and competent understanding shall have the utmost liberty of contracting, and that their contracts, when entered into freely and voluntarily, shall be held sacred, and shall be enforced by courts of justice. Therefore you have this paramount public policy to consider; that you are not lightly to interfere with the freedom of contract.”

The question of the ability of the company to earn profits and of the present or prospective value of the bonds was gone into somewhat on the arguments. These questions are entirely beside the matter in so far as the validity of the bonds is involved and is of concern only to present and prospective bond holders. If the bonds were of little or no value it would not follow that the transaction is a gambling or wagering contract, to constitute which there must be some inequality in distribution to be determined by lot or chance.

I am consequently of the opinion that the bonds in question are not subject to the objections urged against them and that they are legally issued by the company.

I am informed and have assumed that these bonds are not sold in connection with insurance as prohibited by par. 3 of sec. 19550 of the statutes.

Yours very truly,

F. L. GILBERT,
Attorney General.

Corporations—Insurance—Articles of incorporation—What they should contain.

May 6, 1909.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—You have submitted for my consideration the articles of incorporation of the Wisconsin Fire Insurance Company, organized and located at Wausau, Wisconsin, and have carefully considered the same.

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This company is organized under chap. 89 of the Wisconsin Stats. of 1898, sec. 1897 of said chapter sets forth what shall be stated in the articles of said corporation.

I find this corporation is organized with the proper number of persons and that the articles are properly executed and that they are acknowledged by three of the incorporators and a proper verification thereof is attached but the articles do not contain what should be stated therein as enumerated in subd. 5-6-7 of said sec. 1897 of the stats. of 1898. That is, they do not state the mode and manner of electing directors or trustees, filling vacancies in their number or their term of office. They do not state the period for the commencement and termination of their fiscal year and they do not state the time for which such corporation shall continue.

I do not find that this section of the statutes has been amended or these provisions of it repealed or modified. I therefore am obliged to withhold my approval of said articles.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—License fee—Sec. 1220 R. S. construed—Income defined. Receipts from sale of capital stock, surplus from sale therefor, and from sale of bonds and loans, held not to be "income."

May 12, 1909.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance,
City.

DEAR SIR:—This department is in receipt of your communication under date of the 4th inst. wherein you request an opinion as to the amount of the license fee to be paid by the Wisconsin National Life Insurance Company, a stock corporation, organized under the laws of this state.

In reply there to I submit the following:

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You state that the income of this company is as follows:

“Receipts from sale of capital stock.....	\$100,000 00
Surplus receipts from sale of capital stock	25,000 00
Premium receipts.....	54,611 99
Receipts from sale of 341 Profit Sharing	
Bonds at \$150.00 each.....	51,150 00
Borrowed money	14,054 71

Making a total income of..... \$244,821 17

Section 1038 of the statutes exempts from taxation “all personal property of all insurance companies that now are or shall be organized or doing business in this state.”

Section 1220, so far as applicable reads as follows:

“Every company, corporation or association transacting business of life insurance within this state, excepting only such fraternal societies as have lodge organization and insure the lives of their own members, and no others shall, on or before the first day of March, in each year, pay into the state treasury as an annual license fee for transacting such business the amounts following:

Domestic companies. (1) If such company, corporation or association is organized under the laws of this state, and is not purely an assessment or stipulated premium plan company under chapter 270, laws of 1899 (sec. 1955—1), three percentum of its *gross income from all sources* for the year ending December 31st, next prior to said first day of March excepting therefrom income from rents of real estate upon which said company, corporation or association has paid the taxes assessed thereon, and excepting also premiums collected outside of the state of Wisconsin or on policies held by non-residents of the state of Wisconsin. In ascertaining the income upon which such license fee shall be computed as aforesaid, no deduction shall be made from premiums whether paid in cash or premium notes, on account of dividends allowed or paid to the insured.”

Section 1220b (Wis. stats. Supp. p. 511) provides in part:

“The payment of such license fee shall be in lieu of all taxes for any purpose authorized by the laws of this state,

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except taxes on such real estate as may be owned by such company, corporation or association.”

The Wisconsin National Life Insurance Company is not “purely an assessment or stipulated premium plan company under chapter 270, laws of 1899,” as I am informed, by you, and therefore is required to pay as a license fee “three per centum of its gross income from all sources for the year ending December 31st.”

The word “income” is variously defined by different authorities, some of the numerous definitions being as follows:

“Income is defined as that gain which proceeds from labor, business, or property of any kind.”

“The word ‘income’ has a broader meaning than ‘dividend,’ but hardly broad enough to include the things not separated in some way from the principal. It is not synonymous with ‘increase.’ The value of the stock may be increased by good management, prospects of business and the like; but such increase is not ‘income.’ It may also be increased by an accumulation of surplus; but so long as that surplus is retained by the corporation, either as surplus or increased stock, it can in no proper sense be called ‘income.’ It may become producing but it is not ‘income.’”

Mere advance in value in no sense constitutes the ‘income’ specified in the revenue law as ‘income’ of the owner for the year in which the sale of the property was made. Such advance constitutes and can be treated merely as increase of capital.”

“Income when applied to the affairs of individuals, expresses the same idea as ‘revenue’ does when applied to the affairs of a state or nation’.”

(Dict. of Words and Phrases, vol. 4, pp. 3501-3507, and cases cited.)

From the foregoing definitions it is clear that the first item of \$100,000.00, receipts from the sale of capital stock, and the second item of \$25,000.00, the surplus receipts from the sale of the capital stock, cannot be regarded as “income” and are consequently not to be considered in computing the amount of the license fee to be paid by the corporation in question.

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The third item of \$54,616.00, being premium receipts, is expressly within the letter of the foregoing section and should be used as a basis for the computation of the license fee to be paid.

The fourth item of \$51,150.00, being the receipts from the sale of 341 profit sharing bonds, cannot, in my opinion, be regarded as "income" but should be considered as of the nature of assets or principal, the earnings of which only being regarded as "income" to be included in computing the fee.

The fifth item of \$14,054.71, being borrowed money, is clearly, in my opinion, a liability and in no sense of the term can it be construed as "income."

It follows that the amount of the license fee to be paid by this company is an amount equivalent to three per centum of its premium receipts, that being, in my judgment, "three per centum of its gross income from all sources," for the year.

Very truly yours.

F. L. GILBERT,
Attorney General.

Insurance—The provision in subdivision C, chapter 31, laws of 1909, requiring amendments to be forwarded to commissioner of insurance within ten days after their adoption is directory merely and if filed within a short time thereafter it is legal.

June 21, 1909.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance.

DEAR SIR:—Yours of June 18th, together with copies of amendments to the articles of organization of the Eagle Point Mutual Fire Insurance Company, which you submit for my approval, also a letter from Dayton E. Cook, explaining the reason why these papers were not filed within the time specified by subsection c of chapter 31, laws of 1909, was received.

I have examined said amendments and I find that they were made in compliance with law, with the exception that they were not forwarded to you within ten days after their adoption. The minutes of the meeting show that the amendments were adopted

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on May 29th and were forwarded to your office on June 16th. Subdivision *c* of said chapter 31 provides that "Within ten days after the adoption of such amendment two copies thereof and the minutes showing the vote by which adopted, and of the affidavit of the secretary of the mailing of such notice, verified as much by the affidavit of the president and secretary, shall be forwarded to the commissioner of insurance," etc.

I am of the opinion, however, that the said provision of the statute fixing the time in which these papers shall be forwarded to your department is merely directory, and not mandatory. It is not of the essence of the thing required to be done and certainly, where the filing is done within a short time after the amendments were adopted, as was done in this case, I believe there is a substantial compliance with the statute. Our supreme court has held that a statute requiring the supervisors of the town and the common council of a city to select and return before the first day of May, names of persons qualified to serve as jurors, etc., is directory. If selected and returned afterwards, there is no ground of challenge.

See *Burlingame v. Burlingame*, 18 Wis. 285.

So the statute requiring the trial judge to make and file his findings within twenty days is directory.

See *Williams v. Ely*, 13 Wis. 1.

Cramer v. Hannford, 53 Wis. 85.

Klatt v. Mallon, 61 Wis. 542.

Body v Jewson, 33 Wis. 402.

I therefore approve of said amendments.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Commissioner of Insurance—Duties—Must make examination required by statute notwithstanding there is no provision for expense thereof.

HON. GEO. E. BEEDLE,

July 14, 1909.

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication of the 9th inst. wherein you request an opinion upon the matters herein contained. You say:

“This department has pending a number of requests for the examination of insurance companies desiring admission to this state, and for the examination of companies already doing business here. Sec. 4549m, ch. 126, 1909, and sec. 4549t, ch. 438, 1909, prohibit the use of any moneys, collected from companies examined under sec. 1968 and other sections authorizing examinations of companies for expenses upon such examination, for the purpose of paying the expenses for which such collections are made. The sections above referred to are positive in requiring all such collections to be paid into the state treasury, and I would be pleased to have you advise me of any exceptions contained in any other statute or law, or of any authority for having any expense on examination of companies audited and paid out of the state treasury after the collections from companies have been paid into the state treasury.

“Also please advise me as to the duty of the commission to make examinations in case this money must be paid into the state treasury and there is no provision for auditing and paying out of the state treasury the expenses which must be paid to meet the cost of such examinations.

“In the event you should find that collections from companies on examinations can, notwithstanding sections 4549m and 4549t, lawfully be used to pay the cost of examinations as such expense is incurred, please advise me how far the officers and employes of this department are protected by such opinion in the event of prosecution or other proceedings resulting from the subsequent contrary opinion or decision of the courts.”

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In response to your request I submit the following:

Section 2 of Article VIII of the constitution of this state provides: "No money shall be paid out of the treasury except in pursuance of an appropriation by law."

It has been uniformly held by this department that, under the foregoing provision of the constitution, expenses incurred by state officials in the performance of their duties cannot be paid out of the state treasury in the absence of some statutory provision authorizing the same.

See Biennial Report and Opinions of Attorney General, 1906, page 783.

Edem, 1908, page 98, and Opinions of Attorney General to M. J. Tappins, secretary State Board of Control, dated May 26, 1909.

In the first two of said opinions it was held that the secretary of state could not recover actual expenses incurred by him in the performance of his duties as there was no express provision of the law authorizing the same.

In the last of said opinions it was held that expenses incurred by the state board of control in conducting an investigation, it was specifically directed to make by the legislature, could not be audited as there was no appropriation therefor, nor specific authorization in the statutes. Legislative action was necessary to reimburse the board for its disbursements.

Section 4594m. created by ch. 126, laws of 1909, provides:

"No officer or employe of the state charged with or engaged in the examination, investigation, or prosecution of any bank, trust company, building and loan association, insurance company, or mutual benefit society, shall directly or indirectly accept or receive for his own use any sum of money or thing of value from any such bank, association or company, or society or any officer, agent, or employe thereof as a gift, gratuity, or payment for services, expenses, or any other thing whatsoever, other than such as shall be collected and paid to the state as required by law, or as a policyholder or member of such company or society. Any person violating this section shall be punished by a fine not exceeding one thousand dollars or by imprisonment in the

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county jail not exceeding six months, or by both such fine and imprisonment.”

Chapter 438, laws of 1909, reads as follows:

“No officer or employe of the state shall receive or accept from any person, firm or corporation any sum of money or other compensation other than such as is required by law to be collected and paid to the state for the furnishing of any information, or performance of any service whatever, relating in any manner to the duties of such officer or employe. Any person violating this section shall be punished by a fine of not less than ten dollars, nor more than five hundred dollars, or more than six months’ imprisonment in the county jail, or by both such fine and imprisonment.”

These sections contemplate that all such sums received by the commissioner, or the persons appointed by him to conduct examination, shall be paid into the state treasury. That such was the legislative intent is made certain beyond controversy by a reading of bill No. 592, s., which appropriates the sums collected for expenses and compensation to cover the expenses and compensation paid to the commissioner under the aforesaid statute, upon vouchers audited by the secretary of state. This bill was vetoed by the governor for the reason that it would allow to the commissioner more than his actual expenses.

The situation presented is that the commissioner of insurance is required to turn into the state treasury all moneys received for expenses and compensation for the examination of companies, but that there is no provision, so far as I have been able to ascertain, providing for the reimbursement of the expenses incurred and disbursed. I fail to be able to distinguish the case from those hereinbefore referred to and am accordingly of the opinion that there is no provision authorizing the auditing of such expenses, nor is there any way short of an appropriation by the legislature whereby the same may be repaid.

The fact that there is no provision for auditing and paying out of the state treasury such expenses as may be incurred in the examination of companies will not, in my opinion, relieve the commissioner of insurance from making such examinations.

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The duty of so doing is expressly imposed upon him as one of the duties of his office. The fact that no provision is made for his expense in so doing is immaterial. It is elementary that no matter how meritorious the services of a public officer may be, if no compensation for him is provided by statute, none can be recovered.

Am. & Eng. Ency. of Law, vol. 23, p. 390.

This rule, in my judgment, applies to expenses as well as compensation.

The statutes in question cannot be regarded as decreasing the compensation of the commissioner during his present term of office. Within the provision of section 26, art. IV of the constitution, the term "compensation" as used therein, means "compensation for the personal discharge of official duty," and it has been held under analogous constitutional inhibitions that "expenses" are not a part of the "compensation" contemplated.

See *Kirkwood v. Soto*, 87 Cal. 394.

People v. Fitch, 32 N. Y. Supp. 261.

Otherwise, it might be logically reasoned that the acts in question could not be operative in respect to the payment of expense money collected into the treasury by the present incumbent during the term of office he is now serving.

The situation is one which calls for the earliest possible legislative consideration.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Agents—Commissions—Sections 1976, 1977, 1943I construed—Instances where commissions may and may not be divided.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

July 16, 1909.

DEAR SIR:—This department is in receipt of your communication of the 8th inst., wherein you call attention specifically

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to sections 1976, as amended by chapters 116–290, Laws of 1909, 1977, and 1943l, created by chapter 159, laws of 1909, and submitting the following questions for an opinion:

“Can a licensed agent divide his commissions with:

“(a) An agent of the same company licensed under sec. 1976.

“(b) An agent of any other company licensed under sec. 1976.

“(c) A resident of the state, not licensed; for any company.

“(d) Agent or other person not licensed in this state.”

In reply I submit the following:

Subsection 1 of section 1976, as amended, reads as follows:

“No person, officer, or broker, agent or sub-agent of any insurance corporation of any kind required to pay * * * any tax or license fee to the state shall act or aid in any manner in transacting the business of or with such corporation in placing risks or in collecting any premiums or assessments or affecting insurance therein, without first procuring from the insurance corporation a certificate of authority; nor shall any such person, officer, broker, agent, or sub-agent, after such certificate shall have expired, or after revocation by the commissioner of insurance of such certificate or of the license of such corporation and until a new certificate or license shall have been issued to him do or perform any such act for or in behalf of any insurance corporation.”

Section 1977 reads:

“Every person or member of a firm or corporation who solicits insurance on behalf of any insurance corporation or 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 business of like nature for any insurance corporation, or advertises to do any such thing, shall be held to be

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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."

Section 1943l reads:

"No insurance company doing business in this state, other than a life insurance company, and no agent, officer, or employe thereof, shall offer to pay or allow, or offer or agree to pay or allow, as an inducement to any insurance, any rebate of the premium paid or payable under its policy, or any special favor, advantage, benefit, valuable consideration or inducement whatever not specified in its policy. Any person violating this section shall be subject to subsections 4, 5, 6, 7 and 8 of section 1955o, of the statutes."

In the light of these statutes, the questions propounded by you are answered as follows:

(a) I can see no valid objection to a duly licensed and certified agent dividing his commission with another duly licensed and certified agent of the same company. Such a division would, I believe, justify the inference that the commission had been earned by their joint labors. Each being duly licensed and certified may lawfully do all of the acts prohibited in the case of other persons. This question is, therefore, answered in the affirmative.

(b) An agent duly licensed and certified to do business for one company may not do business for another for which he is not licensed without violating the provisions of the foregoing sections. No action could be successfully maintained by the one agent against the other, under the circumstances stated, as the action would have its origin in an unlawful transaction, and it therefore follows that a division of commissions by such agents is not authorized.

(c) The parties would occupy the same relation as those embraced under "b" and the question is answered in the nega-

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tive. The same reasoning applies to "d" and the question thereby submitted is also answered in the negative.

In addition to the foregoing, you also submit the following questions:

"Can a resident of this state lawfully receive any portion of a commission paid to a licensed agent,

"(a) When such person holds a license for another company under sec. 1976.

"(b) When such person holds no license under sec. 1976."

Both of these questions are answered in the negative on the supposition that the division would be for the doing by such persons of some one or more of the acts enumerated in section 1977, which would constitute such persons agents. Not being duly licensed and certified, such acts would be in violation of the statutes and prohibited.

The opinion is restricted to agents of companies included within said statute. As to others not embraced, no opinion is expressed at this time.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Commissions—Section 1943L contrued—A fire insurance agent may receive the usual commission for writing a policy on his own property or on property in which he is interested whether partnership or corporate.

Hon. GEORGE E. BEEDLE,
Commissioner of Insurance,
City.

Sept. 28, 1909.

Dear Sir:—Some time ago you submitted for my opinion the following questions:

1. Can a person holding a certificate of authority under section 1976, of a firm of persons holding such authority, lawfully write policies and receive commissions for insurance upon property owned by one or more members of such firm

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of agents, or owned by a firm, association or corporation of which such insurance agent is a partner, member, stockholder, director or officer?

2. In the case of a firm of licensed agents can the commission on a policy written on the property of one partner be lawfully paid to the other partner?

In view of their importance, especially to the numerous insurance companies and agents of the state, I have extended to all persons, so desiring an opportunity of being heard on the matter before arriving at a conclusion.

After hearing the arguments of numerous persons on both sides and after giving the matter careful consideration I have reached the following conclusion:

The only statute having any direct bearing upon the question is section 1943l, created by ch. 159, laws of 1909, which reads:

“No insurance company doing business in this state, other than a life insurance company, and no agent, officer, or employe thereof, shall offer to pay or allow, or offer or agree to pay or allow, as an inducement to an insurance, any rebate of the premium paid or payable under its policy, or any special favor, advantage, benefit, valuable consideration or inducement whatsoever not specified in its policy. Any person violating this section shall be subject to sub-section 4, 5, 6, 7 and 8 of section 1955o, of the statutes.”

This section, in my opinion, contemplates transactions between a fire insurance company, its agents, officers, and employes on the one hand and the insuring public on the other, its ostensible purpose being to prohibit the company, which must and can act only through its agents, officers or employes, from making any discrimination whatsoever between insurants solicited by its officers, agents or employes, to take out insurance.

I fail to appreciate what reason or objection there could be in prohibiting an agent from earning and receiving a commission for writing a policy on his own property. It has been suggested that in so doing he would be acting for himself and the company at the same time. This, however, is not a valid objection as it is a well recognized principle of law that an agent may deal with

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his principal provided he acts in good faith and with the knowledge and consent of the latter.

The commission received by the agent under the circumstances would, in my opinion, be the compensation earned by him for the services rendered to the company in writing the risk and not a "rebate of the premium, * * * special favor, benefit, advantage, valuable consideration or inducement" such as is contemplated by the statute.

In the absence of a definite prohibition I am of the opinion that said section was not intended to prohibit an agent from receiving the usual commission for writing a policy on his own property or on property in which he is interested whether partnership or corporate.

Very truly yours,

F. L. GILBERT,

Attorney General.

Insurance—Rates—Rates made by local boards of underwriters, under section 1943b, are not exclusive and do not prohibit the writing of insurance of different rates.

Hon. GEORGE E. BEEDLE,
Commissioner of Insurance,
City.

October 2, 1909.

Dear Sir:—This department is in receipt of your communication of the 30th ult., wherein you submit for an opinion the following questions:

1. Would it be lawful for a local agent, a member of a local board formed under section 1943b, to write a risk that has been rated by said local board, at less than the figures named by such local board?

2. Would a local agent, not a member of such local board, be obligated to observe the rates published by such local board?

3. Would a company duly admitted to transact business in the state of Wisconsin have the right to authorize the writing of a risk by its agent whether its agent was a member of a local board or not, at less than the rate published by any particular board?

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In reply I submit the following:

Section 1943b of the statutes reads:

“No fire, fire and marine, or marine, and inland insurance company or association, its agent or representative doing business in this state, shall, either directly or indirectly, enter into any contract, agreement, combination or compact with any other such company or companies or its or their agents or representatives for the purpose of establishing and maintaining a fixed schedule or schedules of rates; provided, that in cities and villages it shall be lawful for the local board of underwriters incorporated under the statutes of this state, and in case of the non-existence of such board therein for an association of the local agents in such city or village to, from time to time, establish and maintain rates therein, and for them and such companies represented by them to enter into any lawful contract or agreement to so establish and maintain rates so made; all such schedules shall at all reasonable times be open to the inspection of the insured or any person applying for insurance. The commissioner of insurance shall revoke the license of every such company which violates any provision of this section and shall report such violation to the attorney general, who shall prosecute the same and every such company, shall, for each and every such violation, forfeit five hundred dollars.”

The only other statutes relating to boards of underwriters are sections 1922—25, inclusive, which provide for the establishment and maintenance of fire patrols.

I am not aware of any provision which establishes the rates made by such local boards as the only rate to be charged in the locality and I know of no law which would prohibit authorized agents or companies from writing insurance at a different rate than that established by the local board of underwriters. The only penalty for so doing, in my opinion, would be such as the board might provide for its own members.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Insurance—Life—Commissions—Rebates—Agents—An authorized agent may receive the usual commission for writing a policy on his own life.

HON. GEO. E. BEEDLE,

Oct. 2, 1909.

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication of the 30th ult. submitting for an opinion the question:

Can a person holding a certificate of authority under Sec. 1976 of the statutes, lawfully write a policy or policies on his own life and receive a commission therefor?"

In reply I will say that the statutes bearing upon the matter are subsections 1 and 2 of section 1955o which read:

"No life insurance company doing business in this state shall make or permit any distinction or discrimination in favor of individuals between insurants of the same class and equal expectation of life in the amount or payment of premiums or rates charged or in any return of premium, dividends or other advantages.

2. No such company or any agent thereof shall make any contract or agreement as to such contract other than as plainly expressed in the policy issued pursuant thereto, nor pay or allow or offer to pay or allow any rebate of premium payable on the policy, or any special favor or advantage whatever in the dividends or other benefits to accrue thereon, or any valuable consideration or inducement whatever not specified in the policy."

The question presented is practically the same as that submitted by you recently in respect to companies other than life insurance companies, in answer to which I held that: "The commission received by agents under the circumstances would, in my opinion, be the compensation earned by him for the services rendered to the company in writing the risk and not a 'rebate of the premium.....special favor, benefit, advantage, valuable consideration or inducement' such as is contemplated by the statute.

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The same reasoning applies equally to the instant query and it is accordingly my opinion that it was not the intention of the legislature to prohibit an agent from receiving the usual commission for writing a policy on his own life.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Municipal corporations may insure public buildings in mutual insurance companies.

October 2nd, 1909.

HON. GEORGE E. BEEDLE,

Commissioner of Insurance.

DEAR SIR:—Your communication of the 26th ult., containing a letter from C. W. Gilman, city attorney of Mondovi, Wisconsin, has had my consideration. Mr. Gilman states that the common council of Mondovi has voted to insure the city buildings in a mutual insurance company and asks whether such action is authorized by law.

On August 15th, 1907, I wrote you a communication upon this question, holding that the statutes of this state did not authorize municipalities to insure in mutual insurance companies. This opinion is published on page 488 of the attorney general's report for 1908. Since that opinion was written and published the legislature enacted section 1897g of the Wisconsin statutes, paragraph 3 of which is as follows:

“Any mutual insurance company may issue policies to any public or private corporation, board or association in this state and elsewhere; and any public or private corporation, board or association of this state is authorized to make application, enter into agreements for and hold policies in any mutual insurance company.”

The question in hand is, whether the statute authorizes municipal corporations to insure public property in mutual insurance companies.

The words “public corporation” have been many times defined by the courts. They have frequently held that municipal

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corporations are, strictly speaking, the only public corporations—that all other corporations are private. In the famous Dartmouth College case, 4 U. S. 276, the court said:

“Strictly speaking, public corporations are such only as are founded by the government for public purposes when the whole interests belong also to the government.”

The term “public corporation” is synonymous with the term “municipal corporation” or “political corporation.”

Winspear v. Hown of Holman, 37 Iowa 542.

Cook v. Port, 27 Pac. 263.

Curry v. Sioux City, 62 Iowa 102.

A public corporation is the embodiment of political power for the purposes of public government.

Wooster v. Plymouth, 62 N. H. 193.

Public corporations are those which assume some of the duties of the state relating to the public police.”

McKin v. Odom, 3 Md. 407.

“Public corporations are those that are created for political purposes with political powers.”

Wooster v. Plymouth, *supra*.

Public corporations are commonly called municipal corporations.

Goodwin v. Town of East Hartford, 70 Conn. 18.

The courts are practically unanimous in defining the words “public corporation” and “municipal corporation” as synonymous.

There is, therefore, nothing ambiguous or obscure about this section of the statutes. In plain terms it authorizes any mutual insurance company to issue policies of insurance to any public corporation, and in just as plain terms it authorizes any public corporation to hold policies of insurance in any mutual insurance company. As I said in my former letter, the taking of a policy of insurance in a mutual company makes one both the insured and the insurer. The holder of such an insurance policy becomes a member of the association and as such member embarks in the insurance business.

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It may be argued that the legislature could not have meant to include municipalities, or it would have provided representation for these municipalities in the stockholders' meetings and other machinery whereby municipalities might be placed upon an equal footing with individuals holding such mutual policies. It is not pertinent, however, in this opinion to discuss the policy or wisdom of such legislation. The language used is clear, and I think the words should be given the meaning which the courts have given them. The obligations which the holder of a policy in a mutual insurance company takes are indefinite and uncertain. The constitution limits the indebtedness which cities may contract to five per cent of the assessed valuation. Many cities of our state are already indebted to the limit. The legislature may or may not have had this provision in mind when enacting this statute. 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 assessment and taxation and in contracting debts by such municipal corporations.”

It seems to me that the enactment of the statute in question opens the doorway for the contracting of unnecessary debts and to abuses in taxation. I have grave doubts concerning the constitutionality of the statute, but I feel that I should be convinced of its unconstitutionality beyond question before declaring it invalid. I will therefore say that the statute includes municipal corporations and that the common council of the city of Mondovi is authorized by law to insure public buildings in a mutual insurance company.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Insurance—Re-insurance—Notes.—A domestic, non-participating, life insurance company may not reinsure its risks of a foreign non-participating company without complying with Secs. 1955—21 to 1955—24, inclusive.

In case of such reinsurance notice must be given to each policy holder of the domestic company. No such notice need be given to the policy holders of such foreign company.

Nov. 2, 1909.

HON. GEO. E. BEEDLE,

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication of the 26th ult., submitting for an opinion the following questions:

First. Can a stock, non-participating life insurance company incorporated under the laws of the state of Wisconsin reinsure the risks of a non-participating company, incorporated under the laws of another state, without complying with Sections 1955—21 to 1955—24 inclusive?

Second. In case your reply to question 1 is in the negative, what part or parts of the sections above named apply to a stock, non-participating life insurance corporation of this state, which corporation proposes to reinsure the risks of a non-participating life insurance company incorporated under the laws of another state?

Third. Will it be necessary for this department to require notice to be given by mail to each policyholder of such company incorporated under the laws of this state?

Fourth. Will it be necessary for this department to require notice to be given by mail to each policyholder of the company which the Wisconsin company proposes to reinsure.

The company which the Wisconsin corporation proposes to reinsure has no policies in force in this state."

In answer thereto I submit the following as my opinion:

Section 1955—21 of the statutes, as far as applicable, reads:

"No company organized under the laws of this state to do business of life, . . . insurance, . . . on the stock . . . plan, shall

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consolidate with any other company, or reinsure its risks, or any part thereof with any other company, or assume or reinsure the whole of, or any portion of the risks of the other company, except as hereinafter provided. . . .”

Section 1955—22 reads:

“When any such company shall propose to consolidate with any other company, or to enter into any contract of reinsurance, it shall present its petition to the commissioner of insurance of this state, setting forth the terms and conditions of such proposed consolidation or reinsurance, and praying for the approval of any modification thereof, which the commissioner hereinafter provided for may approve.”

Section 1955—23 reads:

“The commissioner of insurance shall thereupon issue an order of notice, requiring notice to be given by mail to each policyholder of such company, of the pending of such petition, and the time and place at which hearing thereon will be held, and shall publish the said order of notice and said petition in five daily newspapers, one of which shall be the official state paper, for at least two weeks before the time appointed for the hearing upon said petition.”

Section 1955—24 provides that the governor, or in event of his inability to act, some competent person resident of the state to be appointed by him, the attorney general and the commissioner of insurance, shall constitute a commission to hear and determine upon said petition, and defines the powers of such commission and provides for the approval or modification of the plan proposed.

Section 1955—25 provides for the payment of the expenses of the proceedings by the petitioner.

The object of this statute is, I believe, to afford protection to the policy holders in domestic companies. The statute prohibits any domestic company organized on the stock plan, whether participating or non-participating, from reinsuring the risks of any other company, domestic or foreign, except in the manner provided, to-wit, on petition to the commissioner of insurance by such company setting forth the terms and conditions of such pro-

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posed reinsurance; notice by mail to each policy holder and the publication thereof in the official state paper; the approval of the plan proposed by all of the members of the commission.

The word "such" in the first line of section 1955—22 and in the third line of section 1955—23, as said sections appear in the insurance laws of Wisconsin, 1907," refers unequivocally to "no company organized under the laws of this state" as the same appears in the first and second lines of section 1955—21, as published in said laws.

It is therefore my opinion that your first question must be answered in the negative.

In reply to your second question I will say that all portions of said section apply, in my judgment, to a stock, non-participating life insurance corporation of this state, which proposes to reinsure the risks of a non-participating life insurance company incorporated under the laws of another state.

In answer to your third question I will say that, in my judgment, the provisions of said statutes will require notice to be given by mail to each policy holder of such company incorporated under the laws of this state by your department.

In answer to your fourth question I will say that in my judgment it is not necessary that notice be given to the policy holders of the company which the Wisconsin company proposes to insure, the object of law being to protect the policy holders of the domestic company.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—For what combination of purposes may companies be organized.

November 4th, 1909.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance.

DEAR SIR:—I have, at your request, examined the articles of organization of the Lafayette County Mutual Benefit Association. The first article states that:

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The undersigned have associated and do hereby associate themselves together for the purpose of forming a corporation under chapter 86 of the Wisconsin statutes of 1898, the business and purposes of which corporation shall be disability insurance, against bodily injury or death by accident and upon the death of persons. Liability insurance against loss or damage by sickness, bodily injury or death by accident, of any person for which loss or damage the insured is liable."

Chapter 86 contains the general law for the organization of corporations. The first section of that chapter provides that:

"Three or more adult persons residents of this state may form a corporation in the manner provided in this chapter to conduct, pursue, promote or maintain any one or more of the following named purposes."

Here follow a large number of purposes for which corporations may be formed under this chapter, which are followed by this language:

"or for any lawful business or purpose whatever, whether similar to the purposes herein mentioned or not, except the business of banking, insurance (other than title insurance), building or operating public railroads or plank or turnpike roads or other cases otherwise provided for."

It is therefore not sufficient that the articles of organization comply with chapter 86. The purposes of the organization are thus stated in paragraphs 3 and 4 of section 1897 of chapter 460, laws of 1909. Although not punctuated in the same way, the articles no doubt intend to designate the purposes indicated in the law. The purposes are therefore: (1) To insure against liability caused by bodily injury; (2) to insure against death by accident; (3) to insure against sickness; (4) to insure liability caused by sickness, bodily injury or death by accident.

Section 1897 provides that an insurance corporation may be formed for a large number of purposes named therein. Section 1897a provides that:

"No company shall be formed for the purpose of engaging in any other kind of insurance than that specified in some

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one of the sub-sections of section 1897 or more kinds of insurance than are specified in a single sub-section, except that the company may be formed:

(a) For the purpose specified in subsections 1, 2 and 12; or,

(b) For the purposes specified in sub-sections 3 and 4; or

(c) For any or all of the purposes specified in sub-sections 4 and 14, both inclusive.”

The purposes of this company are specified in sub-sections 4 and 5. The purposes, therefore, are not confined to any one of the sub-sections of the law or to any of the combinations permitted by law. The purposes for which the association is formed are therefore not authorized by law. In drawing, the articles of organization the incorporators have complied with the provisions of chapter 86 and with section 1897c, which relates to the incorporation of mutual companies. This, however, is not sufficient, for the reason that one of the purposes of this company is to effect life insurance. Paragraphs d and f of section 1947, relating to the incorporation of domestic life insurance companies, provides that the articles shall contain “the designation of the general officers and the number of directors, which shall not be less than seven.” “The period for the commencement and termination of their fiscal year.”

The articles under examination designate the number of directors as five and do not designate the fiscal year.

I hereby withhold my approval of these articles of organization, for the reason that the several kinds of business stated therein may not be legally done by one corporation and for the reason that the articles do not comply with the provisions of law relating to the organization of life insurance companies.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Fire Insurance—Germantown Mut. Ins. Co.—Doing business on “mutual” plan and “cash” plan. The Germantown Mut. Ins. Co. does business on the “cash” plan and not on the mutual plan and is not required to distribute its surplus under the provisions of Ch. 555 of the laws of 1907.

HON. GEO. E. BEEDLE,

Nov. 4, 1909.

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—The letter of Hon. H. L. Ekern, Deputy Commissioner of Insurance, of July 19th, 1909, which reads as follows:

“I beg to submit herewith copy of a letter received from W. D. Van Dyke in regard to the question of whether or not the Germantown Farmers Mut. Ins. Co. is within Ch. 555, laws of 1907, Sec. 1942—1. Will you kindly advise this department on the question submitted.”

was duly received and reply has been delayed for the purpose of permitting a full examination of authorities submitted at the hearing thereon and careful consideration of the question presented. The statute referred to reads as follows:

“Section 1942—1. All the surplus of any domestic mutual fire insurance company doing business on the mutual plan in excess of two per cent of the total amount of its outstanding fire risks shall be distributed annually pro rata among the members of said company within sixty days after the holding of its annual meeting, provided such total surplus shall equal or exceed three per cent of the amount of such outstanding risks,” and the question directly presented is whether the Germantown Farmers Mut. Ins. Co. is one of the insurance companies which comes within the provision of this statute, as to distribution of surplus.

This company is a domestic mutual fire insurance corporation, and it has a surplus in excess of the amount which corporations are required to possess to require distribution under this statute if it otherwise comes within its provisions. It is also a mutual company as distinguished from a stock company, that

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is, it does not have a capital created by stock subscriptions or stockholders. Each insurer in this corporation is a member of it and as such is entitled to participate in its meetings and the election of its directors thereby directing its manner of doing business.

In all matters named in the statute this company would unquestionably be required to distribute its surplus except one, which it urges, and which is an admitted fact, namely that it is not doing business on the mutual plan, but only issues policies for a year or term of years for cash premiums at fixed premium rates, instead of making assessments to cover losses as they occur, and expenses. As the surplus after paying expenses and losses belongs to the company and as such company is a mutual one, each member on division of surplus or dissolution of the company would be entitled to his proportionate share of the surplus. I was first inclined to the view that even though the company insured for fixed premiums it would still be doing business on the "mutual plan," but on further examination of the judicial decisions, here and elsewhere, on this subject, and legislation in that regard, I am inclined to the view that the mutual plan is regarded as synonymous with the co-operative or assessment plan, that a so-called mutual company may insure for fixed annual, or other term, premiums and that when it exclusively limits itself to that manner of doing business, though it be a mutual insurance company, it does not do business on the mutual plan.

Mutual fire insurance companies so organized may do business on one or the other plans, or, in fact, on both plans.

Biddle on Insurance, Section 42, says:

"Both in Great Britain and the United States there exists besides stock companies, companies formed on a mutual plan without shareholders in which the insured and insurer is each a member of the same organization, and each member is an insurer of all the others, the principle of such companies being not so much to make profit as to indemnify or pay insurance when the contingency happens . . ."

He further says, in substance, that sometimes the plan is for the insured to pay a small amount of premiums in cash and to

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secure the balance which may be necessary for the expense of the business, and for the payment of any losses that may occur over what is paid in cash, by notes, which are called premium notes, and which are made assessable pro rata for this purpose. He further says that another plan of such companies is for the insured to pay the premiums in cash and have the money realized over expenses and losses invested and accumulated and at certain periods have each policy holder credited with a certain part of the profits realized in proportion to the premiums paid by him.

In the case of *Spruance v. Fire & Marine Ins. Co.* (Col.) 10 Pac. 285-288, the court says, in distinguishing between a stock and a mutual company:

“The principle of mutuality has probably been more often recognized and enforced in these associations through the assessable note system in some of its numerous forms; but, as shown by the foregoing suggestions and authorities it is perfectly consistent with the payment of cash premiums. The latter method of making contracts and taking risks has been and is extensively recognized in the United States; and sometimes the same mutual company is authorized by statute to invoke both methods in the transaction of its business. The present tendency is to pay the entire amount (of premiums) in cash.”

Biddle on Insurance further says, Sec. 48:

“The principle of mutuality may exist whether the persons constituting the company contribute either cash or assessable premium notes.”

There are many authorities holding that mutual fire insurance companies when authorized may do business on the cash premium plan unless that is prohibited by their charters.

21 Ency. of Law, pages 253-5-8.

22 Cyc. 1410.

Joyce on Ins., Sec. 1138.

May on Ins., Sec. 548-9.

Biddle on Ins., Sec. 48.

Mygatt v. N. Y. P. I. Co., 21 N. Y. 52.

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Union Ins. Co. v. Hoge, 21 How. (U. S.) 35.
Schrimpf v. Lehigh Valley Ins. Co., 86 Pa. St. 375.
Spruance v. F. & M. Ins. Co., (Col.) 10 Pac. 285.
Davis v. Parcher, 82 Wis. 488.
Matter of Mut. F. Ins. Co., 164 N. Y. 10.

In *Schrimpf v. Lehigh Valley Ins. Co.*, 86 Pa. St. 375, the court held:

“The payment of a cash premium does not decide the character of a policy as to whether it is mutual or stock. A mutual company may insure for either notes or cash, so may a stock company . . . Mutual companies on the other hand are somewhat in the nature of a partnership. The insured becomes a member of the corporation by virtue of his policy, is entitled to a share in the profits and is responsible for the losses to the extent of his premium paid or agreed to be paid.”

In the case of *Huber v. Martin*, 127 Wis. 412, the court said:

“There is nothing to prevent a mutual company from carrying on its operations with a view to profit and dividend.”

It is very evident that profit could not be made unless cash premiums were paid, for assessing members of a mutual company would not produce any profit to its members.

In *Davis v. Parcher*, 82 Wis. 488, the court used this language:

“Neither do we think that the clause in the articles of association which permits the insured to pay his whole insurance money in the first instance, and relieves him from further liability as a member of the company, is contrary to the principle of mutual insurance . . . Authorities are not wanting to the proposition that such payment in cash is entirely consistent with the principle of mutual insurance.”

The court evidently recognized that mutual insurance companies might issue policies for a fixed premium; and that that

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manner of insuring did not make them other than mutual companies; at the same time it is evident that that manner of insuring is not strictly mutual or assessment insurance.

In volume 2 of Cooley's Briefs, page 952, it is said:

"A mutual insurance company may be authorized by law to write insurance on the cash plan as well as on the mutual plan. The law granting such privilege to a mutual company is not a departure from the original object of the company and is binding on persons becoming members of a company subsequent thereto."

In various statutes of the state the "mutual plan" or "assessment plan" are used synonymously, or when the words "mutual plan" are used they relate exclusively to the "assessment plan" as distinct from the "cash premium plan;" thus sections 1896-1901, 1907, relate to the general organization of stock mutual fire insurance companies, but provide for the organization of such mutual fire insurance companies only on the "assessment plan."

Further statutes of the state relate to the organization of mutual companies to insure property used exclusively in one particular line of business and in each of the several cases authorize them to do business only on the "assessment plan." See section 1941a-c-e of the statutes relating to millers' and manufacturers' insurance companies; as relating to druggists' and hardware dealers' mutual insurance companies see sections 1941-14-16-18-19; church mutual insurance companies, sections 1941-23-24-30; jewelers' mutual, see chapter 4 of the laws of 1909; and there are many other mutual insurance companies authorized to be organized in a special line and which provide only for insuring on the assessment plan.

In *State ex rel. Cov. Mut. Ben. Ass'n v. Root*, 83 Wis. 667, 682, Judge Cassoday said:

"Prior to that enactment, chapter 18, laws of 1901, there does not appear to have been any general law for the organization of such . . . corporations . . . upon a mutual or assessment plan."

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Many other authorities might be cited in this opinion but all tend to one conclusion, that the mutual plan of insurance has been recognized uniformly in our statutes and in decisions of the supreme court of this state where the question has been under consideration and in the decisions of many other courts as assessment insurance.

This company, the Germantown Farmers' Mutual Insurance Company, is not prohibited either in its charter or in the laws of the state from insuring on the cash premium plan and it is evident that in doing so it is not insuring on the assessment or mutual plan. Its business appears to have been and to be confined exclusively to insuring on the cash premium plan, and therefore, in my opinion, it does not come within the meaning of this statute (Ch. 555, Laws of 1907) because it is not and has not been doing business on the mutual plan and therefore is not required to distribute its surplus as therein required of companies doing business on the mutual plan. Aside from this, it may be observed, that to compel an insurance company, which is doing business exclusively on the cash premium plan, though it be a mutual one, to distribute its surplus, would in a great measure, serve to reduce its financial condition and lessen the security which its members entertain in regard to its responsibility.

I have given very careful consideration to this matter and conclude, as stated, that the Germantown Farmers' Mutual Insurance company is not doing business on the mutual plan, and therefore that it does not come within the provisions of Ch. 555, Laws of 1907, as a company required thereby to distribute its surplus in accordance therewith.

My opinion of April 2nd, 1909, is hereby withdrawn.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Insurance.

Insurance—The articles of organization of mutual live stock insurance companies must state that application for insurance on at least five hundred head of live stock has been made.

Feb. 14, 1910.

HON. GEORGE E. BEEDLE,

Commissioner of Insurance.

DEAR SIR:—I have at your request examined the articles of organization of the Farmers Mutual Live Stock Insurance company of Menomonee Falls, Wisconsin. Section 1966—13 of the Wisconsin statutes provides that

“Any number of persons not less than five, residents of this state, who shall have taken or made application in writing for insurance on at least five hundred head of live stock and shall have collected or paid in not less than five hundred dollars in cash may form a corporation for the purpose of mutual live stock insurance.”

I think that the articles of organization ought to state that the incorporators have made application for insurance on at least five hundred head of live stock and that they have collected or paid in not less than five hundred dollars in cash. However, if information to this effect is furnished to you in some other form, I think that the provisions of law will be satisfied. The articles are in proper form and all the requirements of the statute seem to have been complied with.

Yours very truly,

F. L. GILBERT,

Attorney General.

Insurance—Standard Policy—Rider—The attachment of a particular clause, by rider, to standard fire insurance policy held permissible.

HON. GEO. E. BEEDLE,

Feb. 28, 1910.

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication under date of January 28th, which reads as follows:

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“This department has been asked whether the following clause can be used as a rider to a fire insurance policy without violating the standard policy law:

‘It is understood and agreed that the assured shall not be obligated by, nor responsible for, nor shall this policy be invalidated by any acts by any tenant, or sub-tenant, or other person where such acts are done without the knowledge of the assured.’

‘We desire your opinion on this point and also whether in case such a clause may be used the anti discrimination statute, sec. 1943L, will be violated unless the company charges an additional premium in case of policies on which this rider is used.’”

In reply will say that the pressure of litigation has prevented giving the matter early consideration.

In my opinion, the clause referred to may properly be attached to the standard fire insurance policy of this state under paragraph 2 of section 1941-64, which authorizes, among other things, the endorsement upon such policy of “matter necessary to clearly express all the facts and 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.”

Section 1943L reads:

“No insurance company doing business in this state, other than a life insurance company, and no agent, officer, or employe thereof, shall offer to pay or allow, or offer or agree to pay or allow, as an inducement to an insurance, any rebate of the premium paid or payable under its policy, or any special favor, advantage, benefit, valuable consideration or inducement whatever not specified in its policy. Any person violating this section shall be subject to subsection 4, 5, 6, 7, and 8 of section 1955o, of the statutes.”

The use of such a rider would not, in my opinion require the charging of an additional premium under the foregoing section as its provisions would appear to be satisfied by the attachment of the rider to the policy, so that any favor, advantage, benefit,

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etc., which the terms of the rider might confer, would by its attachment to the policy be "specified" therein.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Insurance—Section 2024-50 construed—"Banker" Use of word "bankers" in title of life insurance company not prohibited.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Madison, Wis.

Mar. 9, 1910

DEAR SIR:—Your communication under date of January 13th was duly received by this department.

You say:

"Will you kindly give me your opinion on the following question: The Bankers Life Assn. of Des Moines, Ia., is doing the business of Life Insurance on the assessment plan, in this state. Does the use of the word 'Bankers' in the name of this company constitute a violation of the banking laws of this state as provided under sec. 2024-50 of the statutes?"

The delay in answering has been due to the fact that I have taken the matter up with the company in view of its importance and have afforded it an opportunity of being heard.

Section 2024-50 of the statutes reads:

"No person, co-partnership or corporation engaged in the banking business in this state, not subject to supervision and examination by the commissioner of banking and not required to make reports to him by the provisions of this act, shall make use of any office sign at the place where such business is transacted, having thereon any artificial or corporate name or other words indicating that such place or office is the place or office of a bank, nor shall such person or persons make use of or circulate any letter-heads, bill-heads, blank notes, blank receipts, certificates, circulars, or any written or printed or partly written and partly printed paper

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whatever having thereon any artificial or corporate name, or other word or words; indicating that such business is the business of a bank. It shall be unlawful for any person, co-partnership or corporation to use the word 'bank,' 'savings bank,' 'banking' or 'banker' or the plural of any such words, in any other business or in connection with any other business than that of the business of banking as defined and authorized under the provisions of this act. Any person or persons violating any of the provisions of this section, either individually or as an interested party in any co-partnership or corporation shall be guilty of a misdemeanor, and on conviction thereof shall be fined in a sum not less than three hundred dollars nor more than one thousand dollars, or by imprisonment in the county jail not less than sixty days nor more than a year, or by both such fine and imprisonment."

This statute must, in order to avoid what would otherwise appear to be an absurdity, be construed in reference to the object sought to be attained, viz., to prohibit the using of the proscribed words by any person, co-partnership or corporation "in any other business or in connection with any other business than that of the business of banking" so as to lead the public to believe or understand that any such person, co-partnership or corporation is transacting any of the functions of a "savings bank," "banking" house, or "banker."

"The true rule for the construction of a statute is to look to the whole and every part of it, to the apparent intention derived from the whole, to the subject matter, to the effects and consequences, the reason and the spirit of the law, and thereby ascertain the true meaning of the legislature though the meaning so ascertained, conflict with the literal sense of the words."

Harrington v. Smith, 28 Wis. 43.

In construing a statute,

"The court should consider the legislative purpose and keep steadily in view the mischief to be cured."

Nalley v. Ry. Co., 109 Wis. 85.

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It is also a well recognized rule that "words may be plain, yet their literal meaning lead to such consequences that courts must necessarily violate the letter in order to reach the real spirit of the law, and give effect to the legislative will."

State v. Ryan, 99 Wis. 123.

Bearing the foregoing rules in mind, and the object of the statute in question, it would seem that the use of the word "bankers" in such phrases as "Bankers Hotel," "Bankers Club," "Bankers Stationery," "Bankers Supply House," "Bankers Detective Bureau," "Bankers Protective Association," or other similar uses of the word when used in connection with any business totally disconnected with the transacting of the functions of banking, are not within the prohibition of the statute.

I assume that the Bankers Life Association, of Des Moines, Iowa, is confined strictly to the doing of a life insurance business and is not engaged in any of the functions of banking as that term is defined by the statutes of this state and that, therefore, the use of the word "bankers" in the title of the corporation is not prohibited by section 2024-50.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—License—Duty of Commissioner—Dissipation of Assets—A domestic stock life insurance corporation possessing the requisite capital and surplus, invested as required by law, is entitled to a license notwithstanding its assets in excess of its required amount have been dissipated by its organizers.

HON. G. E. BEEDLE,
Commissioner of Insurance,
Madison, Wis.

April 16, 1910.

DEAR SIR:—This department is in receipt of your communication under date of the 14th instant, containing the report of your examination of The Old Line Life Insurance Company of America, a domestic corporation, on its application to you for

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icense to transact business in this state, and requesting an opinion as to whether, upon the facts stated in the report, it is your duty to grant or withhold the license asked for.

In reply I submit the following:

It appears from your report that the corporation was organized under the laws of this state to transact the business of life insurance with a capital stock of \$1,000,000, divided into 100,000 shares of \$10 each; that the articles of incorporation were duly approved and filed on January 20th of the present year; that 69,712½ shares of the capital stock have been subscribed for, on which the aggregate payments to be made are \$1,219,587.50, of which \$1,001,526.70 was paid to the organizers and which amount together with payments on investment, forfeited subscriptions and subscriptions declined, aggregating in total \$1,014,884.64, less \$288,209.59, has been turned over by the organizers to the company and is now on hand and invested in such securities as the law requires; that said sum of \$288,209.59, out of subscription thus paid, have been disbursed by the organizers to Rupert F. Fry, one of the organizers and president of the corporation, pursuant to what are termed secret contracts made by him with the organizers of the company, prior to its organization, as commissions for the sale of stock in the proposed corporation; that there is still due Mr. Fry, as claimed by him, a balance of \$39,059.88, as his commissions, under such contracts, on subscriptions not yet paid, making a total of \$304,572.87 for commissions paid or payable to Mr. Fry and his associates for the sale of stock; that approximately \$63,594.18 of said sum represents the net earnings of Mr. Fry for the sale of stock, there having been no other consideration therefor, the balance of said sum having been paid or being payable by him to sub-agents and for expenses; that in addition to said expenditures the organizers have disbursed the sum of \$18,489.64 to defray the other organization expenses.

As to whether or not the contracts between Mr. Fry and the organizers have been ratified or conformed by the board of directors or the stockholders so as to have become the contracts of the corporation itself appears to be somewhat doubtful. The question, however is not material on the application for license

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in view of the fact that it is undisputed and conceded by your report that the corporation now has on hand the required capital and surplus to entitle it to do business under the statutes.

Conceding that the moneys paid Mr. Fry and his associates were improperly diverted, the answer to the question submitted depends upon the right of the state to compel a recovery thereof for the corporation.

The supreme court of this state, in the case of *State v. Milwaukee E. R. & L. Co.*, 136 Wis. 179, 185, holds that:

“That the uncovering of assets and the reclamation thereof either from the recipient or the recreant officers is a right vested in the corporation is too plain for debate and is universally declared by authority. *U. S. v. U. P. R. Co.* 98 U. S. 569; *Jenkins v. Bradley*, 104 Wis. 540, 552, 80 N. W. 1025; *Brahm v. M. C. Gehl Co.* 132 Wis. 674, 112 N. W. 1097. An action for that purpose rests in the corporation and can be instituted *only* by it except that, when the corporation by its ordinary machinery and officers refuses to act, or is prevented by the adverse interests of those officers, a stockholder, as a *cestui que trust* of the corporation, may apply to a court of equity to practically coerce the corporation to bring such suit, and in such action may proceed to the enforcement of the right. *Jenkins v. Bradley*, *supra*; *Luther v. C. J. Luther Co.* 118 Wis. 112, 126, 94 N. W. 69; *Figge v. Bergenthal*, 130 Wis. 594, 109 N. W. 581, 110 N. W. 798. Another exception is in case of insolvency or threatened insolvency, when the creditor of the corporation becomes the real *cestui que trust* and may apply to a court of equity to accomplish the same results as above stated for his protection. *South Bend C. P. Co. v. Geo. C. Cribb Co.* 97 Wis. 230, 72 N. W. 749; *Killen v. Barnes*, 106 Wis. 546, 82 N. W. 536; *Boyd v. Mut. F. Asso.* 116 Wis. 155, 90 N. W. 1086, 94 N. W. 171; *Harrigan v. Gilchrist*, 121 Wis. 127, 99 N. W. 909. But except in the case of charitable or eleemosynary, and perhaps municipal, corporations (though the latter exception is denied by some authority, *People v. Booth*, 32 N. Y. 397, *People v. Ingersoll*, 58 N. Y. 1), where the general public are interested in the application of the funds, *obviously the*

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state has no legal interest in the management or disposal of the funds of the corporation. Private corporations are organized for private profit, and except as to their members and creditors, are as free to exercise their judgment over expenditures, nay even the donation, of their funds as an individual. *Figgs v. Bergenthal*, supra, p. 616, 109 N. W. 581, 110 N. W. 789; *Interstate Commerce Comm. v. C. G. W. R. Co.* 209 U. S. 108, 28 Sup. Ct. 493. *The state, which is but another name for the general public, has no interest therein, save possibly in the case where a corporation charged with a duty to the public, as is this, might by dissipation of its assets or property disable itself from performing that public duty. * * * **

Authorities supporting this view are numerous, and in them will be found full discussion of that sort of interest which will qualify the state to sue in equity as plaintiff. *U. S. v. U. P. R. Co.* 98 U. S. 569; *People v. Booth*, supra; *People v. A. & S. R. Co.* 57 N. Y. 161; *People v. Ingersoll*, 58 N. Y. 1."

"We think these authorities are sustained by very obvious reason and that the rule thereof is sound, and that, so far as the present action is addressed to the subject of reclamation of assets, the state is without interest to maintain it."

Conceding that the corporation in question is charged with a duty to the public, it cannot be said that the alleged dissipation of a sets will disable it from performing its duty to the public as it has in its possession, as shown by the report, the necessary capital and surplus to entitle it to do business.

Whatever may be the rights of the stockholders and the duty of the board of directors in respect to the recovery of the sums of money paid to Mr. Fry and his associates the question is one primarily, at least, for the corporation to act upon.

In view of the fact that under the doctrine of the foregoing case, the state would not have sufficient interest to maintain an action for the recovery of the alleged diverted assets, if the diversion thereof were to have been made subsequent to the issuing of a license by you, it is my opinion that an action of

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mandamus would lie at the instance of the corporation to compel you to issue the license, on the undisputed facts. I am, therefore, constrained to hold that it is your duty to issue the license asked for.

Very truly yours,

Attorney General.

F. L. GILBERT,

Insurance—Examination of foreign companies applying for admission.

June 16, 1910.

HON. GEO. E. BEEDLE,

Commissioner of Insurance,

Madison, Wis.

DEAR SIR:—This department is in receipt of your communication, under date of the 15th instant, wherein you request an opinion as to whether you may legally appoint the commissioners of insurance of New York and Connecticut, their deputies and assistants, to conduct the examinations of insurance corporations of these states respectively, applying for admission to do business in this state, such services to be rendered without charge as proffered to you by the commissioners of said states.

In reply I will say that the nature and extent of the examinations to be made by the commissioner of insurance of this state of foreign insurance companies, seeking admission to this state, rests largely in his judgment and discretion. He is not required to personally conduct such examinations but may, "by some one to be appointed by him for that purpose, not an officer or agent of, or in any manner interested in, any insurance corporation doing business in this state, except as a policy holder examine into its affairs and conditions." Sec. 1968, Wis. Stats.

If the insurance commissioners, or corresponding officers, of other states, their deputies and assistants, are not subject to the disqualifications specified in the statute, I am not aware

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of any law that would prohibit you from appointing them to conduct such examinations without expense to the state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Foreign unlicensed companies doing business by mail liable to prosecution.

HON. GEO. E. BEEDLE,

August 23, 1910.

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR:—This department is in receipt of your communication under date of the 25th ult., submitting for an opinion the following question:

“An agent residing outside of this state, of a life insurance company not licensed to do business in this state, transmits by mail to a citizen and resident of this state at his residence, a letter soliciting him to take out a policy of life insurance in such unauthorized company. The person so soliciting, makes application for a policy and goes outside of the state for his medical examination. Afterwards, the policy is mailed from out the state to the insured at his place of residence in this state, and his check is returned to the agent in payment of the premium.

“Is the letter soliciting the taking of the life insurance a violation by the agent or the company, or both, of sections 1976 and 1978 and other sections of the statute, and if so, what proceedings can be had against such agent or company?”

In reply I submit the following: Section 1976 of the statutes reads:

“No person, officer, or broker, agent or sub-agent of any insurance corporation of any kind required to pay * * * any tax or license fee to the state shall act or aid in any manner in transacting the business of or with such corporation in placing risks or in collecting any premiums or as-

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sessments or affecting insurance therein, without first procuring from the insurance corporation a certificate of authority; nor shall any such person, officer, broker, agent, or sub-agent, after such certificate shall have expired, or after revocation by the commissioner of insurance of such certificate or of the license of such corporation and until a new certificate or license shall have been issued to him, do or perform any such act for or in behalf of any insurance company."

Section 1978 reads:

"No corporation, association, partnership or individual shall do any business of insurance *of any kind*, or make guaranty, contract or pledge for the payment of annuities or endowments or money to the families or representatives or 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 corporations as used in this chapter may be taken to embrace every corporation, association, partnership or individual engaging in any such business."

Section 1947—5 provides that: "No life insurance company whatever shall do any business in this state, nor shall any person act as agent or otherwise within this state in receiving or procuring applications for life insurance or in any manner aid in transacting such business for any such corporation until it shall have first procured a license," etc.

In the case of *Rose v. Kimberly etc.*, 89 Wis. 545, it was held that "A contract insuring property within this state, made outside of the state by a foreign insurance company which has not complied with the requirements of sections 1915-1919, S. & B. Ann. Stats., is within the prohibition of section 1915, providing that no such company 'shall directly or indirectly take risks or transact any business of insurance in this state;'"

In this case applications for fire insurance on property in this state were sent from a point in this state, by mail, to the office of the insurance company at Chicago, and there accepted, the policies being mailed to the applicants in this state.

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On page 550 the court, through Mr. Justice Winslow, uses the following pertinent language:

“The object of this statute is so plain that it cannot be mistaken. It is to protect our citizens against irresponsible and worthless foreign companies of the very kind which we have now before us. The evil to be corrected is not the writing of a policy by an unlicensed company *within this state* alone, but the writing of such a policy *at all*. Bearing in mind the object of the statute and the evil to be corrected, it is very plain that the object will be largely defeated and the evil will flourish as before if it is held that companies without license can establish their agencies just outside of the state line and conduct their business by mail.”

The opinion proceeds:

“Now, it will be observed that the legislature was not content with providing that no unlicensed company should make a contract of insurance *within this state*, but provided that no such company should, *directly or indirectly, take risks or transact any business of insurance in this state*. The writing of a policy of insurance upon property situated within this state would seem pretty clearly to be, in some degree at least, the transaction of insurance business in this state, whether the policy be written just within or just without the state line.”

The provisions of sections 1976 and 1978 are broader and more inclusive, if anything, than sections 1915–1919, under consideration in the Rose case.

In the case of *State v. Columbian National Life Insurance Company*, 141 Wis. 557, the company, after withdrawal from this state and doing everything in the way of attempting to cease doing business in this state which it could do without violating the obligations of its contracts which were in force when it withdrew, conducted its business, in reference to such outstanding policies, by mail through its home office in Boston. In discussing the question as to whether or not the company, under the circumstances, was doing business in this state, the court, through Mr. Justice Barnes, says:

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“Notwithstanding these facts, we entertain little doubt that the acts which the defendant must of necessity do in order to carry out its contract obligations with policy holders residing within this state, *constitute doing business therein*, so that defendant is subject to a reasonable regulation for the benefit of residents of Wisconsin holding its obligations.” Page 562. The opinion further states: “Where an insurance company is transacting the volume and kind of business that this defendant is transacting from time to time with several hundreds of individuals in Wisconsin, it would be anomalous to say that it was not transacting business here because it did not happen to have a resident agent within the state. It is not doing all the kinds of business which it transacted before, but it is, none the less, doing business.” Page 563.

In my opinion the means or methods adopted for soliciting insurance or of transacting the business are immaterial. Such acts may be and frequently are done in various other ways than by personal solicitation or transaction, as by phone, by telegraph or by letter. Section 1978 prohibits the doing of insurance of any kind “in this state or with any resident of this state” except by duly licensed companies and agents.

The issuing of policies of insurance is not commerce notwithstanding the domiciles of the parties be in different states, *Paul v. Virginia*, 8 Wall. (U. S.) 168. And it has been held by the United States supreme court that a state may punish for a crime consummated through the United States mails.

See in re. *Palliser*, 136 U. S. 266.

Homer v. U. S., 143 U. S. 207.

Burton v. U. S., 202 U. S. 344.

U. S. v. Thayer, 209 U. S. 39.

In the *Thayer* case the court uses the following pertinent language:

“The solicitation was made at some time, some where. The time determines the place. It was not complete when the letter was dropped into the post. If the letter had mis-carried or had been burned, the defendant would not have

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accomplished a solicitation. To sum up, the defendant solicited money for campaign purposes. He did not solicit until his letter actually was received in the building. He did solicit when it was received and read there and the solicitation was in the place where the letter was received.”

In the *Rose* case, 62 S. E. 123, the court uses the following language:

“To sum up the matter: whether a solicitation is personal or by an agent is not dependent upon the personal presence of the solicitor but whether the means of solicitation, whether oral or in writing, are used by an agent or by the principal himself. The solicitation of orders by mail for the sale of intoxicating liquors is personal solicitation if the seller himself in person writes or mails the letter received by the prospective buyer. The venue of the crime committed by mail is at the point where the matter transmitted by mail is delivered and takes effect. Where the sale of intoxicating liquors is solicited by communication, written or printed, and mailed in one state, as no crime is committed until the delivery of the letter in the state where such solicitation is forbidden, the county of the residence where the address received such letter and gains knowledge of its contents has jurisdiction of such offense.”

In my opinion the acts enumerated in your statement of facts, upon the receipt of the letter in this state, constitute a violation of section 1978 and of section 1947—5, by both the offending company and its agents engaged in such acts, the penalty for such offenses being that prescribed by section 1955o—5, which is enforceable through criminal proceedings.

If it be impossible to obtain service on the offending parties, the subject is one which should be brought to the attention of the legislature with the object in view of having such and similar offenses constituted felonies and as such extraditable.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO INTOXICATING LIQUORS.

Liquor License—Void if granted to a new location where none of the conditions enumerated in sec. 1565 are present where said section applies.

J. W. SODERBERG,

August 1st, 1908.

District Attorney,

Barron, Wis.

DEAR SIR:—Yours of July 29th is received. You state that Rice Lake, in your county, at the last census, had 3200 inhabitants; that fifteen saloon licenses were in force June 30th, 1907; that the applications of these fifteen and one new one were acted upon by the council last month and all were accepted, and granted, one vote being taken on all sixteen at one time; that is they were not voted on separately, that licenses were issued to fourteen for the old locations and one to the application for the new location; that one of the saloon keepers in one of the old locations did not pay his money or file his bond, but that the lease for the old location has not expired and there has been no refusal to lease the place for saloon purposes.

You inquire which one of these licenses, if any, is void.

In answer to your inquiry I will say that, under the above statement of facts, fifteen saloons is in excess of the limit under section 1565d, which permits one saloon for every 250 inhabitants or fraction thereof; so that, under said section, as many licenses may be issued at the present time in Rice Lake as were issued and in force on the 30th day of June, 1907, which number is fifteen. In granting these fifteen licenses, preference must be given to the old locations and licenses may

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be granted to a new location only when one of the conditions enumerated in the statute is present. You state that the owner of the premises occupied by the keeper failing to accept his license did not refuse to lease the same for saloon purposes. I take it that they have not been destroyed by fire or the elements and they have not been refused by operation of law under the provisions of chapter 188, Laws of 1907: that is, by reason of the premises being in the no-license, or residence district. None of these conditions being present, the council is not authorized to grant a license to a new location. It is my opinion that the license granted by the council to the person for the new location is void under the above statement of facts and that it is no protection to the one to whom it was granted.

It seems to me that the law on this point is definite and certain enough to make it a valid enactment. This matter has not been tested in court, but I believe the law to be as above stated.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Liquor Licenses—Are valid although granted by a town board for locations within a village wholly in the town after the village became a body corporate, but before it became a separate and independent municipality.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

August 6, 1908.

DEAR SIR:—Yours of July 24th and the supplement thereto, dated July 25th, were duly received. You have submitted to me the following statement of facts:

On June 6th, 1908, the circuit judge of the third circuit, George W. Burnell, issued and signed an order incorporating as a village certain territory lying wholly within the town of Stockbridge, in Calumet county, under section 861, Wis. stats. 1898. Pursuant to said order and section 862 an election was

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held within said territory to be incorporated, on June 29th, 1908, to determine whether or not the residents of said territory were in favor of such incorporation, and a majority vote was cast in favor of the same and, on June 30th, 1908, said order of said court was entered of record and duly recorded at length in the office of the register of deeds of said county, as provided by section 865 Wis. stats. 1898. Thereafter, on July 25th, the first election of village officers was held within such newly incorporated village, under section 865. On July 22nd, 1908, being subsequent to the time and date when the said territory became a body corporate, the town board of said town of Stockbridge issued saloon licenses to six persons for locations within the limits of said newly incorporated village of Stockbridge, the licenses for last year to these same parties in the same locations having expired on the 7th day of July, 1908, and no officers having been elected in the village who were authorized to grant licenses to said parties.

The township system of supporting the poor exists in Calumet county.

You submit the question whether the saloon licenses so issued on July 22nd, 1908, by the town board of said town for saloons to be operated within the said village limits are legal licenses and whether the persons to whom said licenses were granted may lawfully operate their saloons within the village limits, or whether the persons who intend to operate saloons within said village limits should procure new licenses from the village officers that are to be elected.

In answer to your inquiry I will say that the question has received thorough consideration. The question is a difficult one and the conclusion reached is not free from doubt. You will notice that, under section 865 of the statutes of 1898, as amended by chapter 58 of the laws of 1905, the village is "deemed a body corporate" from the time of the recording of the order of the circuit court if a majority of the inhabitants vote for said incorporation. But the same section makes provision for a general election and judicial election, etc., if sufficient time does not remain before the said elections and after any village shall have become "a separate and independent municipality."

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The significance of this is that said section 865 as amended makes a distinction between the village as a body corporate and the village as a separate and independent municipality. Section 925h stats. 1898 provides:

“All villages hereafter organized under the provisions of this chapter . . . shall be separate and independent municipalities and shall constitute separate election districts, within the meaning of the statute relating to general elections.”

It is thus apparent that, under our statutes, although a village is considered a body corporate at the time when the order of the circuit court provided for in section 861 is filed in the office of the register of deeds, after the majority of the voters have voted in favor of incorporation, it is not a “separate and independent municipality” until the village is organized: that is, until the officers are elected and qualify.

On the 22nd day of July, when the licenses were granted and issued by the town board, the territory lying within the town of Stockbridge and comprising the village of Stockbridge was still in contemplation of law, a part of the town of Stockbridge, as the village had not yet become a separate and independent municipality. The only officers in existence that could grant a license in said territory comprising the village of Stockbridge were the town officers. Under section 1562 of the statutes of 1898, as amended by chapter 351, Laws of 1899, the license money would have to be paid over to the town of Stockbridge by the village officers if the same is collected by the said village officers, for the town of Stockbridge is liable for the support of the poor in territory comprising the village of Stockbridge, under the facts stated in your letter.

See *Town of Plainfield v. Village of Plainfield*, 67 Wis. 526.

Town of Oak Grove v. Village of Juneau, 66 Wis. 534.
Winneconne v. Winneconne, 122 Wis. 348.

I see no reason why the licenses so issued by the officers of the town of Stockbridge should not be valid licenses. It is my opinion that, at the time when the officers granted the licenses,

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they were legally authorized to do so and that they were the only officers in existence that could grant the said licenses. I know of no provision of law that would make the licenses invalid after the village has become a distinct municipality. It is true that a license, under our law, is simply a permit, and not a contract. Nevertheless I am of the opinion that the licenses so granted will be valid for one year. The statute makes provision for the revocation of licenses, but the creation of a separate and independent municipality under these provisions is not mentioned as one of the conditions revoking a license.

Section 1548 provides that licenses, when once granted, shall remain in force until the first Tuesday of July next after the granting thereof unless sooner revoked.

I am therefore of the opinion that, under the facts stated, the six licenses in question are valid and that the persons to whom they were granted may operate saloons under said licenses within the said village limits until the first Tuesday of July, 1909, unless they be sooner revoked.

Respectfully,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—Any pharmacist selling intoxicating liquors for medicinal purposes must file certificate and prescription provided by law with town, village or city clerk each month.

August 10, 1908.

DR. H. B. ALLEN,

Member of the Wisconsin Board of Pharmacy,
Richland Center, Wisconsin.

DEAR SIR:—Yours of August 5th was received. You inquire whether it is necessary for a pharmacist to file with the city clerk every month the prescriptions and certificates of liquor sold where the council has not granted him a permit, or whether the filing of a certified copy of the register book at the end of the year would comply with the law.

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The law to which you refer is section 1548a of the statutes of 1898, as amended by chapter 349 of the laws of 1905, relating to excise and sale of intoxicating liquors. This law provides that the licensing authorities may grant to registered pharmacists permits to sell strong, spiritous and ardent liquors in quantities less than one gallon, for medicinal, mechanical or scientific purposes only, and not to be drunk on the premises. And it provides further that, in any town, village or city where license for the sale of intoxicating liquors is not granted, no sale for either medicinal, mechanical or scientific purposes shall be made by any such pharmacist until the person purchasing the same shall, for each sale, "file a certificate in writing, dated and subscribed by him and witnessed by such registered pharmacist, stating for what purpose the liquor so desired is to be used, and is not for a beverage; and also stating, in case of a sale for medicinal purposes on a physician's prescription its date and number and the name of the physician issuing the same."

It also provides that:

"Such certificate and prescription shall be filed and preserved with the book hereinafter mentioned, be considered a public record at all times open to inspection by any member of the town or village board or council or any peace officer mentioned in section 1553, and be produced in court; and at the end of each month all such certificates and prescriptions received by him shall be filed with the town, village or city clerk."

The statute then provides that, if the licensing authorities shall refuse to grant any such permit, any registered pharmacist may, nevertheless, sell such liquors for medicinal purposes only on such certificate and a written prescription for each sale of a practicing physician who is competent to testify in a professional capacity.

It then provides that it shall be the duty of every pharmacist to keep a book in which he shall enter the date, kind and quantity of every sale of any such liquor made by him, the name of the person to whom it was sold and the purpose for which the sale was made, and that every such pharmacist shall, on the

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third Tuesday in April of each year, file with the clerk of the town, village or city in which he does business, a verified copy of all the entries in such book.

Under the above provisions I am of the opinion that, where the licensing authorities refuse to grant a permit, it will be necessary for a pharmacist to file with the city clerk every month the prescriptions and certificates of liquor sold, and that, on the third Tuesday in April of each year, such pharmacist is to file with the clerk of the town, village or city in which he does business, a verified copy of all the entries in such book.

It is true that the statute above quoted does not repeat in that part of it referring to the sales made by a registered pharmacist where the licensing board has refused to grant any permits, that the certificates and the prescriptions are to be filed with the clerk every month; but I believe such is the intent of the statute. Any other construction would give registered pharmacists that have been refused permits greater authority than pharmacists that have been granted permits, at least so far as towns, villages or cities are concerned, where license for the sale of intoxicating liquors is not granted. I do not think that the court would place such a construction upon the statute.

I am therefore of the opinion that the certificates and prescriptions mentioned in the law must be filed at the end of each month where a registered pharmacist sells liquor for medicinal purposes when he has not been granted a permit.

Respectfully yours,

F. L. GILBERT,
Attorney General.

License—Liquor—The prosecution of a saloonkeeper for selling liquor without a valid license where the license was taken from a town from which the territory on which saloon was located was detached and which territory was attached to a city, during the time when a suit is pending to determine the legality of proceedings attaching said territory, and when the only question is whether the license should be taken out from

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the town or the city is left to the discretion of the district attorney.

THOMAS F. KONOP.

December 3, 1908.

District Attorney,

Kewaunee, Wisconsin.

DEAR SIR:—Yours of November 17th was duly received. You state that in the summer of 1907 the city of Kewaunee annexed certain territory lying adjacent to the corporate limits of said city; that in the territory annexed were located two saloons at the time of the annexation, both running under licenses of the town of West Kewaunee, from which said town most of the alleged annexed territory was taken by said city. You state that there is a dispute as to the legality of the annexation and that last July one of the saloon keepers took out a license in both the town of Kewaunee and the city of Kewaunee, so as to be sure of not violating any law; that the other saloon keeper took out a license in the town of West Kewaunee, claiming that he was not annexed and that he still belonged to the town of West Kewaunee. You state that he refused to take out a license in the city of Kewaunee and that the chief of police of the city swore out a warrant for the arrest of said saloon keeper, for selling liquor without a license; that he was convicted before a justice of the peace and fined fifty dollars and costs and that he then appealed his case to the circuit court; that it is not known whether he sold liquor from the time of his appeal to the time of holding court; that the fall term of court is held on the third Monday in October; that three or four days before said term three citizens and property owners in said annexed territory commenced an action against the city authorities praying for an injunction restraining the city officials from exercising any authority in the alleged annexed territory, upon two grounds: first, that the incorporation of the city of Kewaunee is void, and second, that the proceedings for annexation are void, alleging certain errors in the proceedings.

You state that, upon the advice of the mayor of the city, you consented to continue the case against the said saloon.

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keeper, and that it will come up for trial at the next May term of court, as will also the case to permanently enjoin the city officers. You say that you are informed that the said saloon keeper is now selling liquor without a license in said city, pending this appeal, and that the chief of police of the city is willing to swear out a warrant for his arrest. You ask whether, under the above circumstances, you are justified in refusing to prosecute this man Novak for selling liquor without a license at this time and delaying the prosecution until the former criminal action is determined and the annexation question is determined by the injunction suit.

In answer to your inquiry I will say that, if, in your opinion, there is reasonable ground for believing that the injunction suit will be successful, I believe that you will be justified in refusing to prosecute this saloon keeper. If, however, you believe that the injunction suit is an action having no merits whatever, and that the said territory was legally annexed, then it will be your duty to prosecute. The matter is left to your discretion and you should investigate the matter and form your opinion from the facts as you find them.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—Provisions in sec. 1585d, Laws of 1907, as to number of saloons permitted within certain village applied to village of Phlox in county of Langlade.

HENRY HAY,

January 11, 1909.

District Attorney,
Antigo, Wis.

DEAR SIR:—Yours of January 2nd is received. You state that prior to February, 1907, a saloon license was granted for a saloon building in the unincorporated village of Phlox, located in the town of Norwood in your county; that from that time on no saloon has been running in the village, nor has any license been issued for that place, and that the town now has

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the limit of saloons according to the last population. You inquire whether the town board would be authorized to issue a license for the place in question.

In answer to your inquiry I will say that you do not furnish me with sufficient facts upon which I can base an opinion. You do not state whether the license expired in February, 1907, or whether it was issued at that time and expired at the end of the license year. Neither do you state whether the town had more saloons than the limit authorized under section 1565d, laws of 1907. However, if the number of licenses issued and in force in said town prior to the 30th day of June, 1907, did not exceed the limit fixed by said section 1565d, then I am of the opinion that, as the town now has as many saloons as is permitted by said section 6, license cannot be issued. If, however, the number of licenses issued and in force prior to the 30th day of June, 1907, exceed one for every two hundred and fifty of the inhabitants, as provided by said section 1565d, then the town would be authorized to issue as many licenses as were in force on said date, and preference would have to be given to the places where licenses were issued and in force on said 30th day of June, 1907.

The question then arises as to whether the town has issued as many licenses as were in force on that date and whether some of the licenses issued have been illegally issued. This I cannot determine upon the statement of facts submitted by you.

If this does not answer your question satisfactorily, please furnish me with additional facts to which I have referred.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

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License—Intoxicating Liquors—License may be granted for a place for which a license was in force June 30, 1907, although after said time no license was in force.

April 8, 1909.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

DEAR SIR:—Yours of April 5th has been received. You submit the following: A certain John Brown owned and operated a saloon under a town license in your county from July 1st, 1906, to July 1st, 1907; he took out no license for the year 1908–1909 and since July 1st, 1908 no saloon has been run or operated in said building, and the town during all these years has had and still has more saloons than one to every 250 inhabitants. You inquire whether a person who now buys the building in question and makes application for a saloon license therein can legally be granted a license under section 1565d, laws of 1907.

You will notice that the said law provides as follows:

“provided, however, that in all cities, towns and villages where a greater number of licenses have been granted prior to the thirtieth day of June, nineteen hundred and seven, . . . it shall be lawful for the local authorities to issue licenses equal to the number of those issued prior to said last mentioned date.”

I am of the opinion that it would be legal to grant a license for the same location in which a license was granted and in force prior to the 30th day of June, 1907. The fact that since said last mentioned date there was a time when no license was issued to said building does not change the law. It is legal to grant a license to said place, provided a license was in force on the date mentioned in the law. Only when the conditions mentioned in said section are present can a license be granted to a new location in said town, but, in the absence of the conditions mentioned in the statute, the building in which a saloon

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was legally transacting business on the 30th day of June, 1907, is the place for which the license may be legally issued.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Intoxicating liquor—Residence district—Under sec. 1565s, laws of 1907, a residence district may include the whole village or city.

JAMES THOMPSON,

May 18, 1909.

District Attorney,

La Crosse, Wisconsin.

DEAR SIR:—Yours of April 30th was duly received and has had careful consideration. You submit for my official opinion the following:

“A city has had license continuously for ten or more years, with the exception that, a year ago viz., in the spring of 1908, it voted no license and has, accordingly, had no license since the 1st day of last July. At the election this spring, viz., the spring of 1909, it carried for license.

“Section 1565f of the laws of 1907 exempts from a no-license, or residence district, the business section of the city.

“Section 1565g of said laws provides that, if a remonstrance, signed by a majority of the resident electors is filed before May 1st, any compact, contiguous territory, wherein no license to sell liquor has been issued or granted prior to such filing, shall be declared a no-license district. Such remonstrances are now being circulated with the end in view of making practically the entire city a no-license district, and, accordingly, a no license city, in spite of the recent election.

“Question. Which of the above two sections applies in this case? Does the clause, “wherein no license to sell . . . liquors has been issued or granted prior to the filing of the remonstrance,” (section 1565g) apply to the entire city, when there was no licenses therein the preceding

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year; or does it merely apply to those parts of the city wherein no licenses were granted during the prior time when the city had licenses, viz., before July 1st, 1908?"

It is true that said section 1565f exempts from a residence district, the business section of the city, but you will notice that it also contains a clause expressly excepting from its provisions, section 1565g. Under section 1565g it is permissible to include in the residence district a business section of the city, provided no license to sell intoxicating liquors has been issued or granted prior to the filing of the remonstrance. I see no reason why the territory that is to be set aside as a residence district under section 1565g may not include the whole, or nearly the whole, of the city, provided a majority of the resident electors therein sign the remonstrance, as provided in said section. It is certainly true that no licenses to sell liquor have been issued or granted in the whole of said city prior to the filing of the remonstrance, for the period of nearly one year. I do not think that we should go back to the year 1907 to determine the district in which no licenses were issued. Under the provisions of section 1565d, which provides that as many licenses may be granted "as were issued and granted on or prior to the 30th day of June, 1907," this department has held in an opinion, which you will find on page 556 of the biennial report and opinions of the attorney general for the year 1908, that the words "on or prior to" refer to the license year ending on the first Tuesday in July, 1907, and that we were not authorized to go back more than one year. So, in this case, I believe that we are not to go back further than the year 1908. If the city had been under a no-license policy for more than one year, it would be necessary for us to go back as many years as would take us to the time when the city was under the license period and, in some cases, may be as many as five or ten years, were we to give the statute a different construction.

It may be contended that the entire city is now no-license territory by virtue of the vote of the electors in 1908 and will so continue until the first Tuesday of July, 1909, and that therefore no part of said city can now be used to determine the resi-

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dence district. The answer to this, in my opinion, is that the residence district begins in the future at a time when the city will cease to be a no-license territory by virtue of said previous vote. The new residence district springing into existence simultaneously with the expiration of the time established by the no-license vote and consequently overlaps it in no manner.

I am therefore of the opinion that the whole, or nearly the whole, of the city may be included in the residence districts in the city in question under the facts stated in your letter. In arriving at this conclusion I have been unable to find any decisions of our court or any other court that would aid us in construing this statute; I am therefore compelled to draw my own conclusion from the wording of the statute. I realize that the matter is not entirely free from controversy, but the opinion here expressed seems to me to be the most natural and reasonable conclusion.

Very truly yours,

F. L. GILBERT,
Attorney General.

Liquor license—It is not necessary for a person who is a citizen of the United States to reside in this state one year to make him a citizen under sec. 1565, laws of 1907.

May 26, 1909.

JOHN L. FISHER,
District Attorney,
Janesville, Wisconsin.

DEAR SIR:—Yours of May 24th is received. The question submitted by you on the request of Mr. H. W. Adams, city attorney of Beloit, is, whether or not, under section 1565h of the laws of 1907, it is necessary for a licensee to have lived in the state of Wisconsin one year preceding the date of the granting of the license or his application for the same.

Section 15651 provides that no license shall be granted "to any person not a full citizen of the United States and of this state," etc.

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Article XIV, section 1, of the constitution of the United States provides:

“All persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States and of the state wherein they reside.”

In *Gassies v. Ballou*, 6 Peters (U. S.) 761, Chief Justice Marshall declared that a citizen of the United States residing in any state in the union is a citizen of that state, under the 14th amendment, and Chief Justice Fuller, in *Boyd v. Neb.*, 143 U. S. 159, observed that the 14th amendment embodies this view.

There can be no question, under these decisions and under the plain wording of the 14th amendment, that a citizen of the United States, while residing in Wisconsin, is a citizen of Wisconsin. It is not necessary that he reside in this state a year or that he become a voter; he becomes a citizen of this state as soon as he resides within its borders. It is true, as was decided in the case of *In re Carl Wehlitz*, 16 Wis. 443, that the state may pass laws under which a person may become a citizen of this state who is not a citizen of the United States, but it is not necessary to consider such a case, for the statute in question provides that the licensee must be a citizen of the United States and, as every citizen of the United States who resides in the state of Wisconsin is a citizen of this state, this is decisive of the question submitted.

I am therefore of the opinion that a citizen of the United States who resides in this state may be licensed to sell intoxicating liquors, provided he has the other necessary qualifications, although he has not resided in the state one year.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquors—License. Bond for may be by surety company as surety.

June 14, 1909.

JOHN. A. MARKHAM,
District Attorney,

Independence, Trempealeau County, Wisconsin.

DEAR SIR:—Yours of June 11th was received. You inquire whether an applicant for a liquor license, who is required to give a bond before the granting of the license, can satisfy the statute by giving a bond in which a surety company becomes his surety.

In answer to this question I will say that section 1549 of the statutes of 1898 provides:

“Every applicant for license under section 1548 shall, before delivery of the license, file with such town, village or city clerk a bond to the state in the sum of five hundred dollars, with at least two sureties, to be approved by the authorities granting the license, who shall each justify in double its amount over and above their debts and liabilities and exemptions and be freeholders and residents of the county,” etc.

Under this statute the sureties on the bond must be freeholders and residents of the county. Section 1966—33 Wis. stats. 1898 provides that when a bond is required to be given, a surety company may be surety on such bond and further provides that it “shall be in all respects a full and complete compliance with every requirement of every law, ordinance, rule or regulation that such bond, undertaking, recognizance, obligation or stipulation shall be executed or guaranteed by one or more sureties and that such sureties shall be residents, householders or freeholders.” Under this provision of law I am of the opinion that a surety company’s bond is sufficient in the case submitted by you.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquor—Sale of—License required under facts stated.

June 14th, 1909.

VICTOR T. PIERRELEE,
District Attorney,
Ashland, Wisconsin.

DEAR SIR:—YOURS of June 10th was received. You submit the following facts:

“ ‘A’ conducts a wholesale liquor or whiskey store in the city of Ashland, selling whiskey, etc., to the trade and not to the consumer. He is a jobber in that he buys the entire output of distillers and then sells to the dealer, but not to the consumer. To a certain extent he is a manufacturer in that he mixes certain whiskies and includes in the same certain herbs and advertises the same as possessing certain medicinal properties. The U. S. Government requires him to have a wholesale license, but it does not require him to have a retail license unless he sells in quantities less than five gallons, which he does not do.”

You inquire: “Can ‘A’ be compelled to take out local retail liquor license from the city of Ashland, and, if he fails to do so, is he guilty of violation of section 1550, statutes of Wisconsin?”

In answer to your inquiry I will say that, under the above stated facts I do not think that any court would hold that the man in question is a manufacturer of intoxicating liquors. The fact that he mixes certain whiskies and includes in the same certain herbs would not materially change the nature of his business. Section 1550 prohibits the sale of liquor by “all persons” save such as have obtained the proper license or permit. Under the decision in the case of *Michaels v. State*, 115 Wis. 43, 48, the terms “all persons” includes every person in this state, with the sole exception that is made in *Scanlon v. Child*, 33 Wis. 664, and decisions following that, which are reviewed by the court in the *Michaels* case—that of a brewer who may lawfully sell without license to a licensed dealer in his own town. But even a brewer can not establish a depot in another town and

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sell by his agent, either to a consumer or a dealer in that town, without a license.

Under these decisions of our court—and they were affirmed in *Schlitz v. Superior*, 117 Wis. 297,—I am of the opinion that under the facts stated in your letter the person whom you designate “A” will violate section 1550 in selling intoxicating liquors without a license.

Yours very truly,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—Licenses—Village board is authorized to issue as many licenses as were issued and in force on or prior to July 30, 1907 although since said date the village was a no license territory for one year.

W. L. PARKINSON,

June 24, 1909.

District Attorney,

Phillips Wisconsin.

DEAR SIR:—Yours of June 23rd is at hand. You state that on the 30th day of June, 1907, there were being operated in the village of Prentice in your county at least eight saloons, all being duly licensed; that during the year 1908 no legal licenses were granted and issued, as the village voted in favor of no license; that the population of the vilage does not exceed one thousand persons, and that six applications for license to operate saloons in six of the locations where saloons were being operated on the 30th day of June, 1907, have been made to the village board. You inquire whether the village board may grant licenses equal in number to those granted or issued and in force on or prior to the 30th day of June, 1907, or whether the number of licenses that may be granted is limited to one for each two hundred and fifty inhabitants or fraction thereof.

In answer to your question I will say that section 1565d provides as follows:

“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 deter-

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mined 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 thirtieth day of June, 1907, then 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," etc.

Under this provision of law the board is authorized to grant and issue as many licenses as were granted and issued and in force on or prior to the thirtieth day of June, nineteen hundred and seven. The fact that during the license year 1908-9 the village board did not grant licenses is no reason why licenses may not be granted now equal in number to those that were issued and in force at said date. The statute names a certain date and expressly provides that as many licenses may be granted and issued as were granted, issued and in force on or prior to said date. We must assume that the statute means just what it says, and it seems to me that it is not open to construction.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Intoxicating liquors—Licenses—Under section 1565d licensing authorities are not limited to same persons as it is to same location in certain places when granting licenses where number or fraction thereof exceeded one for every two hundred and fifty inhabitants on June 30th 1907.

AMOS RADCLIFFE,

District Attorney,

Eagle River, Vilas Co., Wis.

June 24, 1909.

DEAR SIR:—Yours of June 22nd is received. You submit the following for my official opinion:

“In a certain town in our county there was on June 30th, six saloon licenses in force. In the year 1908, at the town

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meeting, the electors voted no license. At the annual town meeting in 1909 the electors voted to issue licenses. The town board has issued licenses to four locations that formerly had licenses. Two of the former places have not applied for licenses. The population of said town is 712. Now the question I want to ask is, whether the town board can grant a license to a person who was not in the business on June 30th, 1907?"

You also state that the two locations that had licenses are using the locations for other purposes and refuse to rent for saloons purposes.

In answer to your inquiry I will say that, under the above stated facts, the number of licenses in your town exceeds one for every two hundred and fifty of the inhabitants thereof. Consequently, under section 1565d of the laws of 1907, the town board is authorized to grant as many licenses as were granted or issued and in fore on or prior to the 30th day of June, 1907, that is, they are authorized to grant six licenses. The said section also contains the following:

“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 thirtieth day of June, nineteen hundred and seven, unless by reason of a refusal of the owner to lease the same for such purposes, their 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 case such licenses may be issued or granted to some other location.”

Under the facts stated above the owners of two of the premises for which licenses were granted and issued on the 30th day of June, 1907, in your town have refused to rent the same for saloon purposes. Consequently, under the provisions of this statute the town board is authorized to grant licenses to persons in a new location. The town board is not required to grant the licenses to the same persons that received the licenses on the 30th day of June, 1907. The law does not limit the board to the same persons. The statute says “to persons,” meaning

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any persons whom they may deem proper persons to conduct a saloon and who have the qualifications required under section 1565i, laws of 1907. The wording of said statute is such that it is clear that the town board is limited only to the same locations and that it is not limited to the same persons. This department has so construed this law repeatedly.

Yours very truly,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—Sale—The holding of a permit from the U. S. government authorizing a person to sell intoxicating liquor in a town in which no liquor can legally be sold is prima facie evidence of fact that the person is violating the excise laws of this state.

JOHN A. MALONE,
District Attorney,

July 12, 1909.

Baraboo, Wisconsin.

DEAR SIR:—Yours of July 10th is received. You state that the question had been submitted in your county as to whether section 1565c of the laws of 1907 applies to a case involving the sale of liquor by an unlicensed dealer in a town where the question of license or no license has not been voted on for a period of six years preceding the alleged sale. You inquire whether the existence or issuance of any permit or special tax stamp from the United States Government authorizing or permitting any person to engage in the occupation of selling distilled, spiritous or fermented liquor would be prima facie evidence that such person is making such illegal sale if the sale is made in a town that has not voted on the license question during the period above mentioned.

In answer to your question I will say that said section 1565c provides as follows:

“And in any such town, village or city, the existence or the issue of any permit or special tax stamp from the United States government, authorizing or permitting any person to

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engage in the occupation of selling distilled, spiritous or fermented liquors at the time and place of any alleged violation of the excise law, shall be accepted as prima facie evidence that such person is vending, selling, dealing or trafficking in or, for the purpose of evading the laws of this state, giving away spiritous, malt, ardent or intoxicating liquors or drinks contrary to the result of the election provided for in the two preceding sections.”

The two preceding sections referred to are the sections providing for local options. Section 1565b contains the following provision:

“If a majority of the ballots cast upon any such question be against license then it shall be unlawful for any person to vend, sell, deal or traffic in any spirituous, malt or intoxicating liquors or drinks in any quantity whatever in the town village or city so voting against license; and any license granted or issued therein, so long as the result of such election shall remain unreversed by another election held for the same purpose, shall be void.”

So long as the election resulting in favor of no license has not been changed by a subsequent election, it is unlawful to authorize the sale of liquor in such town.

You state that the person in question is an unlicensed dealer. I see no reason why the provisions of this statute should not apply to such person. I am of the opinion that he is clearly within the express provisions of this statute and that, if he holds a permit or special tax stamp from the U. S. Government authorizing him to sell intoxicating liquors, this will be prima facie evidence of the fact that he is violating the excise laws of this state.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquor—Sale—Malt if intoxicating cannot be sold in a no license village.

July 13, 1909.

J. A. MARKHAM,

District Attorney,

Whitehall, Wisconsin.

DEAR SIR:—Yours of July 7th was received. You state that a number of villages in your county voted against license last spring and that many of the saloon men propose to open temperance saloons; that they wish to handle malt and desire to know whether this may safely be done under the law as it now reads. You state that there has been some change in the law, and you desire my interpretation thereof. You also state that you are informed that there is a case before the Supreme Court on this point at this time and you inquire whether the same has been decided.

In answer to your inquiry I will say that I know of no change in the law concerning the legality of selling malt in this state. Chapter 393 of the laws of 1909 adds three new sections to our statute, which are intended to prevent the adulteration of malt liquors. A careful reading of these sections, however, convinces me that its provisions do not change in the least the legality of selling malt without a license, provided said malt is intoxicating. The law on this subject has not been changed.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquor—1. A defendant sentenced under sec. 1550 for selling liquor without a license and fined fifty dollars may be given his liberty pending the appeal on giving an approved bond.

2. Justice of the Peace has no jurisdiction to try offenses under Ch. 482, laws of 1909, for selling liquor without license in no license territory as the maximum fine is one hundred dollars and maximum imprisonment is six months.

July 16, 1909.

MR. JOHN A. MARKHAM,

District Attorney,

Independence, Wisconsin.

DEAR SIR:—Yours of July 15th is at hand. You state that sometime ago you secured the conviction before a justice under section 1550 for the sale of liquor without licenses. That a fine of fifty dollars was imposed in addition to costs.* You state that the accused appealed and was liberated on bond. You call my attention to a clause in said section which reads as follows:

“and in case of punishment by fine as above provided such person, unless the fine and costs be paid, forthwith be committed to the county jail of the proper county until such fine and costs are paid or until discharged by due course of law.”

You inquire whether, under this section, the justice has power to let the man out on a bond or must he commit forthwith on failure to pay fine and costs.

I will call your attention to section 4714, which provides as follows:

“Every person convicted by a justice of the peace of any offense may appeal from the sentence to the circuit court then next to be held in the same county and such appellant shall be committed to abide the sentence of said justice until he shall recognize to the state of Wisconsin in such reasonable sum with such sureties as said justice shall require, with condition to appear at the court appealed to and there to prosecute his appeal and to abide the sentence of the court

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thereon and in the meantime to keep the peace and be of good behavior.”

This section authorizes the person convicted and sentenced to his freedom pending the appeal in case he files the required bond. This section must be read in connection with section 1550, and under the provisions of both sections I am of the opinion that the justice is authorized to give the person his freedom pending the appeal on giving the proper bond.

You also state that section 1565c has been amended by Ch. 482, Laws of 1909, increasing the penalty for sale of liquor in places which have voted in favor of no license from fifty dollars to one hundred dollars, or jail three to six months, to a fine of one hundred to two hundred dollars or jail from three months to one year. You inquire whether this change takes away from justices of the peace the jurisdiction of trial and determination of such cases.

In answer to this question I refer you to section 4739, which provides that “Justices of the peace shall have power and jurisdiction throughout their respective counties as follows * * * 5.—To hold a court subject to the provisions hereinafter contained, to hear, try and determine all 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 such fine and imprisonment except as otherwise provided.”

It follows that in the act in question where the maximum fine is two hundred dollars and the maximum jail sentence one year that the justice has no jurisdiction.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

License—A liquor license may be granted to one who is a resident of the city, although at the time the application was made he was not such resident.

August 9, 1909.

JOHN L. FISHER,
District Attorney,
Janesville, Wis.

DEAR SIR:—Yours of August 6th is received. You state that there is a party who has made application for a saloon license in the city of Beloit; that he was not at the time when he made the application a resident of this state, but that, before the time arrives for the council to grant the license, he will have become a resident. You inquire whether an applicant must be a resident of this state at the time the application for a liquor license is made, as well as at the time it is granted.

In answer to this inquiry I will say that section 15651 provides that no license "shall be granted 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."

This law requires that when the license is granted the person must be a resident. There is no provision in said law requiring the party to be a resident when the application is made. If the board grants a license to a person who was a resident at the time the license was granted, it seems to me that the statute is fully complied with. I am therefore of the opinion that a license may be granted to a person who was not a resident at the time when his application was filed, but who has since become a resident and who is a resident at the time the license is granted.

Very respectfully yours,
F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Liquor Licenses—Residence district—When no license effective in a city, village or town the remonstrance should be filed prior to May 1st.

Oct. 7, 1909.

MR. VROMAN MASON,

District Attorney,

Madison, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 28th ult. in which you call my attention to sections 1565f to 1565k, inclusive, Wisconsin Statutes, as found in chapter 188, laws of 1907, and you say, among other things, “in case it is desired to have a district set aside as a district in which no licenses can be issued, and the town in which the proposed district lies voted against license in the spring of 1908 and for license in the spring of 1909, and the petition for remonstrance was made in the spring of 1909, following the last election, should the remonstrance be brought under section 1565g or 1565h; in other words, must the remonstrance be filed on or before May 1st under these circumstances, or not earlier than May 1st nor later than May 15?”

In reply to the same I will say that section 1565g provides in substance that any compact territory in any town, village or city in this state, wherein no license to sell intoxicating liquors has been issued or granted prior to the filing of a remonstrance may be constituted a residence district if a majority of the resident electors therein shall on or before May 1st in any year file a remonstrance to make it a no-license territory. Some question may arise as to whether the granting of the license therein mentioned applies to the compact territory only or to the whole town, village or city of which such compact territory is a part, but in either event it seems to be decisive of the question which you submit, as under your statement of facts there was of course no license issued or granted in the compact territory nor in the town of which it was a part prior to the filing of the remonstrance. It seems quite clear to me that in the particular case which you submit the remonstrance should have been filed on or before May 1st. Having reached the conclusion that in the

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case submitted the remonstrance should have been filed before May 1st, and understanding from you in a personal conversation that it was not so done in this particular case, it follows that the other questions submitted in your letter are not material in the instant matter and therefore I will withhold any further consideration of the question unless you desire the other questions to be gone into at this time.

Very truly yours,

F. L. GILBERT,
Attorney General.

Liquor—License—A village which has more saloons than one for every 250 inhabitants or a fraction thereof cannot grant a license to one for a new location when such person is the owner of the building in which he conducted his saloon.

Nov. 27, 1909.

F. J. ROONEY,

District Attorney,

Appleton, Wisconsin.

DEAR SIR:—Yours of November 20th is received. You submit the following:

“In a case where a village has more licensed saloons than one for every 250 inhabitants, such number of saloons having been duly licensed on June 30th, 1907, is it lawful for the village council to issue a license to a party at a different location other than the location occupied by him on June 30th, 1907? The licensee desires to abandon his present location and to use the same as a general store and he wishes to have a liquor license issued to him in another of his buildings, which is situated a short distance from his present saloon site.”

The statute governing this matter and which is cited in your letter is as follows:

“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 thirtieth day of June,

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nineteen hundred and seven, unless, by reason of the refusal of the owner to lease the same for such purpose, their destruction by fire or the elements or the same be refused by operation of law or under the provisions of this act, then, in either of such cases, such licenses may be issued or granted to some other location.”

While the question is not entirely free from doubt, still I am satisfied in my own mind that the statute does not go so far as to permit the granting of a license for such new location to the owner of a premise, who is also the keeper of the saloon, and who wishes to leave one location and continue the saloon business in another. It seems to me that the statute applies to a case where the licensee is unable to secure the lease of a building in which he has run a saloon. This cannot be said of the owner of the premise, for it is possible for him to continue his business in the same location if he so desires. He is not dependent upon the will of some other person. If the statute were so liberally construed as to include a case of this kind, then any saloonkeeper who is also the owner of the premise where his business is conducted could remove his saloon to any other place if he saw fit. I do not think that this statute was intended to give him that right. I am of the opinion that the license in question should not be granted.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Intoxicating liquors, license—As many may be issued in town in question as were in force during license year of 1906 to 1907.

Dec. 29, 1909.

R. E. ANDREWS,

*District Attorney, Wood County,
Marshfield, Wisconsin.*

DEAR SIR:—Yours of December 23d was received. You state that in a town in your county which had at the last census 1375 inhabitants there are at present six saloons duly licensed; that

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up to 1905 a building built for a hotel and saloon purposes was occupied as a saloon; that since 1905 the building has been occupied for store and bank purposes. You inquire whether a license can legally be issued to conduct a saloon business on the premises.

In answer to your inquiry I will say that you do not state how many licenses were issued and in force in this town during the license year 1906-7. You will notice that section 1565d provides that if there were more licenses issued and in force prior to the 30th day of June, 1907, than one for every 250 of the inhabitants or fraction thereof in the town, as many licenses may be issued as were in force at that time. I have held in an official opinion that "on and prior to the 30th day of June, 1907," in said section 1565d was intended by the legislature to include only those licenses that were granted or issued and in force during the year 1906-7, and that it was not intended to count licenses that were issued prior to the year ending on the first Tuesday of July, 1906. (See biennial report and opinions of the Attorney General for 1908, page 556.) Your town has already issued as many licenses as it is authorized to issue, unless more licenses were issued and in force prior to the 30th day of June, 1907, than one for every 250 of the inhabitants or fraction thereof in the town. If more licenses were issued than six, then you would be entitled to as many as were issued and in force during the license year 1906-7, and the town board will be limited to the places for which licenses were issued, unless one of the conditions named in the statutes is present; that is, that the owner refuses to lease the same for saloon purposes, the premises have been destroyed by fire or the elements, or the license is refused by the operation of law under the provisions of the act; that is, that it has been made a no-license residence district.

What I have said will probably help you in deciding this question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquors—License—The selling of liquor to Indians by a licensed dealer in violation of law is such an offense for which his license must be revoked.

Feb. 11, 1910.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR:—I have the honor to respond to your favor of February 3d, in which you ask my opinion as to whether the sale of liquor to Indians who are wards of the federal government constitutes such an offense as to make it mandatory upon the officials granting license to sell liquors to revoke the license of parties convicted of such selling.

In answer I will say that this question has not been passed upon by our Supreme Court and is a very close question. Section 1558 Wis. Stats. 1898, which enumerates the violations of law for which a license may be revoked, does not expressly specify the sale of liquor to Indians, but it does provide that the license may be revoked for maintaining a disorderly, riotous, indecent or improper house. My predecessor in office, Mr. Sturdevant, has held that a saloon in which the laws of this state are violated may be considered as an improper house under this statute. If the proprietor of the saloon habitually sells liquor to Indians and this can be shown, it is my opinion that the courts would construe the place in which the liquor is sold as an improper house. It may be that in certain cases where only one instance could be shown of such sale and wherein it appeared that it was not repeatedly done, the court might, in construing this statute strictly, as criminal statutes are construed, give the benefit of the doubt in favor of the proprietor of the saloon.

I am therefore of the opinion that, where sales of liquor are made to Indians, in violation of law, in a place duly licensed under section 1558, such place is an improper house and that it is mandatory upon the licensing authorities to revoke the license when this is shown.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

License for Liquor—Resident district, in no-license territory. Section 1565g applies to towns where no-licenses are permitted to be granted and the remonstrance must be filed before May 1st in order to set out a residence district.

Feb. 21, 1910.

VROMAN MASON,

*District Attorney, Dane County,
Madison, Wisconsin.*

DEAR SIR:—Yours of January 26th was duly received. You ask for my official opinion in respect to a case which may be stated as follows: A town which has voted in favor of license, but in which no license was granted by the board of supervisors, now desires to set off a district in which no-license can be issued, and inquire whether the remonstrance shall be filed on or before May 1st, under these circumstances, as provided in section 1565g, or whether it would come under section 1565h, which provides that it be filed not earlier than May 1st nor later than May 15th.

In answer to your inquiry I will say that section 1565g provides in substance that any compact territory in any town, village or city in this state wherein no-license to sell intoxicating liquors has been issued or granted prior to the filing of a remonstrance may be constituted a residence district if a majority of the resident electors on or before May first in any year file a remonstrance to make it a no-license territory. You will notice that this section applies to any township in which no-license to sell intoxicating liquors has been issued or granted prior to the filing of the remonstrance. This is true of the town in question. I am therefore of the opinion that the case cited by you comes under section 1565g, providing that the remonstrance must be filed before May 1st.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquors—License—Section 1565d, laws of 1907, construed as to right to grant license to a brewing company in a new place where no-license was in force June 30, 1907.

March 17, 1910.

ALBERT S. LARSON,
District Attorney,
Shawano, Wisconsin.

DEAR SIR:—Yours of March 5th has been received. You state that prior to June 30th, 1907, there were twenty-four saloon licenses granted in the city of Shawano; that there are now twenty-two; that application has been made by a brewery for a license, which brewing company has not before had a retail liquor license in your city, and that no-license has heretofore been issued for the location for which they ask a license, although a license was issued several years ago to another person in form authorizing him to distribute beer from the C. & N. W. Ry. Co.'s right of way, without more definitely defining the location; that the location for which the new brewing company now asks a license is a building on the C. & N. W. Ry. Co.'s right of way, although not the location used by the person referred to; that the brewery of the company applying for the license is not located in Shawano. You inquire whether the city council has authority under the law to grant the license requested.

In answer to your inquiry I will say that under section 1565d, chapter 484, laws of 1907, as many licenses may be issued in your city as were issued and in force on or prior to the 30th day of June, 1907.

You will notice by a careful reading of said section that the statute limits the licenses to the old locations, unless one of the conditions named in the statute is present; i. e., the refusal of the owner to lease the premises for saloon purposes, their destruction by fire or the elements, etc. This department has repeatedly held that the limitation contained in this law is to the old locations only, and not also to the persons who held the licenses at the date mentioned therein. You state that it seems to you that a fair interpretation of said section 1565d would

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only authorize the licensing board to grant a license for a new location when the person applying therefor had heretofore held a license and the owner of the premises refused to continue to lease the building for saloon purposes, or the building had been destroyed by fire, or the license be refused by operation of law.

You will notice that the exact wording of the statute is as follows:

“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 thirtieth day of June, 1907, unless by reason of the refusal of the owner to lease the same for such purposes, their 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.”

You will notice that the words “for which,” following “places or locations,” evidently refer to places or locations, and not to persons. If the law makers had intended that the licenses should be granted only to such persons as held licenses at that time, it would have been an easy matter to have so provided in the statute; but the statute reads “to persons,” which evidently means to any person who may apply for a license. I will, however, say that this statute has never been passed upon by our supreme court. I know that some who were connected with the passage of this act believed that it would be interpreted as you have suggested. I have, however, not seen my way clear to give the statute that interpretation, because to me it seems that the ordinary meaning of the words used would suggest that such was not the legislative intent. It therefore follows that a license may be granted to the location in question, provided the brewing company is unable to procure a lease for the place for which the former license was granted and in force, prior to the 30th day of June, 1907, or providing one of the other conditions mentioned in the statute is present.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Liquor—License—Licensing board may grant as many licenses as were in force June 30, 1907, in certain town, although since said date fewer licenses were in force.

May 6, 1910.

W. E. PLUMMER,

District Attorney,

Durand, Wisconsin.

DEAR SIR:—In your letter of May 4th you state that on June 30th, 1907, there were sixteen liquor licenses in force in your city, one of which was granted to a party who ran a saloon in a hotel annex; that since said time the property has been vacant, no-license having been granted to said place, but that the number granted at this time does not exceed sixteen; that now the new owner of the hotel annex in question applies for a license, and you inquire whether it is lawful to grant him this license for the balance of the year and also for next year.

In answer to your inquiry I will say that section 1565d of the laws of 1907 expressly provides that as many licenses may be granted as were issued and in force on the 30th day of June, 1907. The fact that in the meantime no licenses were issued does not change the law. The licensing authorities are authorized under the express provision of this statute to grant as many licenses as were issued and in force on the 30th day of June, 1907. As this is the same location in which the license was in force on said date and as the number of licenses issued will not exceed sixteen if this one is issued, I am of the opinion that it is lawful to issue the license, provided the licensing authorities, in their discretion, believe the party to be a proper party and the place a proper place to which to issue a license.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating Liquors—License—License to sell intoxicating liquors may be granted to new locations in certain cases.

See modification of this opinion by one under date of June 15, 1910.

VICTOR T. PIERRELEE,

June 1, 1910.

District Attorney,

Ashland, Wisconsin.

DEAR SIR:—Yours of May 30th is received. You say that under the excise laws the city of Ashland is entitled to issue ninety saloon licenses; that that was the number in existence at the time the law of 1907 went into effect; that at the present time there are about seventy-two licenses granted and that, at the beginning of the new license year, there will probably be approximately the same number of applications; that one A is at present a licensee and has been for the past ten years; that he is desirous of changing his location, beginning with the new license year, from the building now occupied by him to his own building, immediately across the alley from his present location; that the new location that he proposes to occupy has never previously been occupied by a saloon; that the primary reason for the desired change is that his present landlord demands an exorbitant rental for a renewal of lease and that he also demands that A shall contract to sell a certain make of beer which is obnoxious to A.

You inquire whether, under section 1565d, the city council is prohibited from granting a license to A in this proposed new location.

In answer to our question I will say that the language used in section 1565d of the laws of 1907 being somewhat involved, it is not certain as to the intention of the legislature. Our courts have not passed upon this section since the law was enacted. It seems to me, however, that under the facts stated by you a license cannot be granted to the new location in question unless there is a refusal by the owner of some location for which a license was granted and in force at the time the law became effective to rent the premises for saloon purposes or unless some of the other conditions named in the statute are present, as when the premises have been destroyed by fire or the elements,

Official Opinions—Intoxicating Liquors.

etc. If the owners of all the premises for which licenses were granted and in force on the 30th day of June, 1907, are willing to rent the places for saloon purposes and none of the other conditions are present, it seems to me that the city council would not be authorized to grant a license for a new location. The law does not state that the refusal must be by the owner of the premises in which the licensee formely had his license. It seems to me that the refusal of any owner of premises for which a license was granted and in force at the time the law went into effect may authorize the licensing authorities to issue a license for a new location.

It might be argued with some degree of fairness that, so long as the owner of one of the places for which a license was granted and in force at the time the law became effective who is willing to rent his place for saloon purposes, then the licensee cannot get a license for a new location. I am, however, inclined to think that the court would not take this view of the statute. It seems to me that a reasonable interpretation would be that when any one of the owners refuses to rent his place for saloon purposes, the licensing authorities are then authorized to grant a license for a new location to the person applying if they deem him a proper and suitable person.

I believe this answers your question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—Sale—A sale of liquor at a wholesale store without a license is a violation of our excise laws.

June 2, 1910.

VICTOR T. PIERRELEE,
District Attorney,
Ashland, Wisconsin.

MY DEAR SIR:—Yours of May 30th is received. You state that A is conducting a wholesale liquor store in the city of Ashland and does not retail or sell liquor to be drunk upon the premises; that he has a government wholesale license, but no

Official Opinions—Intoxicating Liquors.

retail license issued by the city or government; that application is made for the arrest of A for violation of section 1550 of the Wisconsin statutes; and you inquire whether this warrant should be issued.

In answer I will say that, under the decisions of the supreme court of this state, it seems to me very clear that A has violated the state law and that a warrant should issue.

See *Mayer v. State*, 83 Wis. 339, and
Michaels v. State, 115 Wis. 43.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—License—1. License to sell liquor may be granted within 300 feet from a public school if no remonstrance is filed where a license was in force June 30, 1905, although since that time for a while no-license was in force.

2. In section 1548 the word "parents" refers to both father and mother.

3. The same person may be granted more than one license to sell liquor.

4. A married woman otherwise qualified to hold a license to sell liquor may sell the same by agent and the agent may be a person other than her husband.

JOHN A. MALONE,

June 7, 1910.

District Attorney Sauk County,
Baraboo, Wisconsin.

DEAR SIR:—Yours of June 3rd is received. You submit the following inquiries for my opinion:

"1. It appears from subdivision 5 of section 1548 of the statutes (laws 1907) that the city, town or village authorities have a right to grant liquor license in a building within 300 feet from a public school, where a license was in force on June 30th, 1905, provided no remonstrance is presented, etc. Would the fact that no liquor license was in force in this building from March, 1910, to July 1st, 1910, by reason of revocation of a license for the year 1909-1910 by the board

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granting the same change the situation in this respect, provided the new applicant was another person than the one whose license was revoked, and otherwise qualified?"

This question must be answered in the negative. Under the plain wording of the statute, the licensing authorities are authorized to grant a license, provided no remonstrance is filed. The facts submitted by you show that no remonstrance was filed: therefore the condition named in the statute is not present.

"2. In the above section, 1548, does the term 'parents, in connection with the remonstrance include both father and mother?'"

The statute provides that the list shall contain the names of all the parents and lawful guardians of the children. This would certainly include both father and mother of the child. It seems to me that no other interpretation is admissible.

"3. Can the same person make application for liquor license and be lawfully entitled to have license granted him (other requirements being satisfactory and proper) to sell intoxicants in two different places in the same town?"

In answer to this inquiry I will say that I see no reason why a person may not have two licenses to sell intoxicating liquors. It is a well established rule of law that the licensee may sell the liquor by an agent; hence it is possible for him to conduct more than one place for the sale of intoxicants. I find no provisions of our statute that would lead me to believe that the licensing board is limited to granting only one license to a person.

"4. Is a married woman owning a building in which application for liquor license is made entitled to a license, provided the business is conducted in her name, capital furnished by her, but personally managed under her direction by a person other than her husband?"

In answer I will say that, if the woman is otherwise qualified to receive a license to sell liquor, she may sell the same by an agent, and I see no reason why this agent may not be a person other than her husband.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Intoxicating liquors—license—A village of 950 inhabitants may grant four licenses to sell intoxicating liquors.

JOHN L. FISHER,

June 9, 1910.

District Attorney,

Janesville, Wisconsin.

DEAR SIR:—Yours of June 8th is received. You state that the population of the village of Clinton is about 950, and you inquire how many liquor licenses the village is intitled to.

Section 1565d of the laws of 1907 provides:

“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,” etc.

Under this provision the village of Clinton, with a population of 950, will be entitled to four licenses. The number of inhabitants exceeding 750 entitles the village, under this provision, to a fourth license, because the statute expressly provides that a license may be granted for a fraction of two hundred and fifty inhabitants.

Very truly yours,

F. L. GILBERT,

Attorney General.

Intoxicating liquors, License.—Under section 1565d in places having more than one saloon for every 250 of the inhabitants at time law was enacted. No license may be granted to a new location so long as one of the old places is not licensed and the owner is willing to rent for saloon purpose.

VICTOR T. PIERRELEE,

June 15, 1910.

District Attorney,

Ashland, Wisconsin.

DEAR SIR:—Since writing the opinion to you under date of June 1st, in regard to the right of the city authorities of Ashland to grant a license to a certain party, I have received a letter from the city attorney of Ashland giving all the facts connected with this matter. It appears, according to these facts,

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that during the license year 1906-7 there were granted and in force in your city eighty-two liquor licenses; that the population of Ashland is about thirteen thousand, so that in no event could the city have more than eighty-two saloons at this time; that there are, however, now about seventy-four or seventy-five saloons, seven or eight buildings being left vacant which were licensed and used for saloons on June 30th, 1907; that the landlord of the man in question is demanding an exorbitant rental for renewing the lease, which the present lessee is unwilling to pay, and that he is therefore making application for a license in a new location.

The abstract question is, whether this party is entitled to a license for a new location so long as the owner of any of the old locations in which a saloon was formerly conducted is willing to rent the premises for saloon purposes, or whether it is sufficient reason for granting him a license for a new location if the owner of one of those places refuses to lease the same.

Since receiving the letter from your city attorney I have given considerable thought to the question involved and, as stated in my former opinion to you, it is not certain, from the language used in section 1565d, as to the intent of the Legislature. In that opinion I stated that it seemed to me that the refusal of any owner of premises for which a license was granted and in force at the time the law into effect would authorize the licensing authorities to issue a license for a new location, but upon the additional facts stated by the city attorney and after a careful reconsideration of the wording of the statute, I have reached the conclusion that, in view of the fact of the uncertainty as to the intent of the law, it would not be safe to advise the city council or the party that is about to invest his money in the license and saloon business that a license may be granted under this law for a new location, while some of the places for which licenses were issued and in force on the 30th day of June, 1907, are vacant and may be rented for saloon purposes. Taking into consideration the object for which the provisions of the law were created, which was to restrict the licensing of saloons, it is quite probable that the courts would hold that no license could be granted for a new location so long as one of the old locations could be leased for saloon purposes.

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This is the first time that this question has been presented to this department and, as the licenses have not yet been issued I have thought it best, after reconsidering the question, to modify my former opinion, as stated.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating liquors—License—Under a license to sell liquor in this state the sale may be made either at whole sale or retail.

June 15, 1910.

MAX SELLS,

District Attorney,

Florence, Wisconsin.

DEAR SIR:—Yours of June 14th is received. You say that the Leisen Henes Brewing Company of Menominee, Michigan, has an agent in Florence by the name of Doyle, who is running a saloon; that Mr. Doyle buys beer from the brewing company and then sells it by the keg to retailers. You inquire whether or not a man who runs a saloon and purchases beer by the carload from the brewing company can peddle it out to other retailers under his one license, or whether he must have a license for his saloon business and also a license for the sale of beer to other retailers.

In answer to your inquiry I will say that under the old law there was a distinction between licenses for the sale of liquor to be drunk on the premises and those for the sale of liquor not to be drunk on the premises, but under the present law all distinction between retail and wholesale license has been done away with and under a liquor license at this time a person may sell liquor at either wholesale or retail. See the decision of our Supreme Court in the case of Michels v. State, 115 Wis. 43. In this case a review is made of all the decisions of our court bearing on the liquor question. See also the case of Joseph Schlitz Brewing Co. v. the City of Superior, 117 Wis. 297.

Official Opinions—Intoxicating Liquors.

I am therefore of the opinion that the party in question may sell at both wholesale and retail under the liquor license held by him.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating liquors —Notice—

1st, Notice to saloon keeper and others not to sell liquor to drunkards under sec. 1554 is sufficient as herein given.

2nd, Such notice must be served personally on saloon keepers or others.

F. J. REICHENBACH,

June 27, 1910.

District Attorney Jackson County,
Black River Falls, Wisconsin.

DEAR SIR:—Yours of June 14th was duly received. You inclose therein the following copy of notice under section 1554 of the laws of 1909:

“Whereas,.....of the town of.....
Jackson County, Wisconsin, by excessive drinking of intoxicating liquors, misspends, wastes and lessens his estate, so as to expose himself and family to want, and the town and county to which he belongs, to liability for the support on himself and family, and so as thereby to injure his health, endanger the loss thereof and to endanger the personal comfort of his family and members thereof, and has thereby become dangerous to the peace of the community;

“Now therefore, all persons are hereby forbidden to sell or give away to saidany ardent, spiritous or intoxicating liquors, malt liquors or drinks for the space of one year from this date.

“Dated at....., Jackson County, Wisconsin, this day of, 1910.

.....
.....
.....

Supervisors”

Official Opinions—Intoxicating Liquors.

You inquire as to the sufficiency of this notice. You call my attention to section 1556a of the laws of 1907, which provides:

“The provisions of section 1556 of the statutes shall be held to apply to all persons, whether licensed dealers or not, and the notice provided for by section 1554 of the statutes shall be held to be a notice to all persons, whether licensed dealers or not, in any prosecution brought under the provisions of section 1556 of the statute.”

In answer to your first inquiry I will say, as to the sufficiency of the notice, that I deem the notice sufficient under our statute. It is not necessary to enumerate all the grounds for which a notice may be given as provided in said section 1554; the different clauses in said section are connected by “or” and it is therefore not necessary to enumerate all of them in order to make the notice sufficient. Only those that are applicable to the case in hand should be inclosed in the notice.

In answer to your second question I will say that there is no provision in the statute as to the manner in which the notice may be served on all persons, except the provision that the notice must be a written one. In view of the fact that this is a penal statute and must be strictly construed in favor of the defendant, it would seem to me that it would be necessary that a written notice be served on the person who is accused of selling liquor to the drunkard in question. Originally the law applied only to licensed liquor dealers and the notice was to be given to them. As, however, others would often be found to sell liquor to such persons, the law was amended so as to include all persons, in order to make it possible to serve notice on any person, whether a licensed liquor dealer or not.

I believe this answers your question.

Very truly yours,

L. F. GILBERT,
Attorney General.

Official Opinions—Labor.

OPINIONS RELATING TO LABOR.

Child Labor—Permits for, In canning factories—Section 1728c Laws of 1907 construed.

July 9 1908.

HONORABLE J. D. BECK,

Commissioner of Labor and Industrial Statistics.

DEAR SIR:—In your favor of June 24th you call my attention to section 1728c of the laws of 1907, which provides that no child under the age of sixteen years shall be employed, required, permitted or suffered to work for wages at any gainful occupation longer than fifty-five hours in any one week nor more than ten hours in any one day, nor more than six days in any one week, nor after the hour for six at night nor before the hour of seven in the morning, except in cases where it is necessary to save perishable goods from damage.

You desire my opinion as to what this last clause, "except in cases where it is necessary to save perishable goods from serious damage," refers to,—whether it refers to "fifty-five hours in any one week," "ten hours in any one day," "six days in any one week," or "after the hour of six at night nor before the hour of seven in the morning."

You also call my attention to section 1728a, which provides that no child between the ages of fourteen and sixteen years shall be employed at any time without first securing a permit from the commissioner of labor, factory inspector, etc., and you ask: "Suppose we found that children are being worked an unreasonable number of hours on the pretense that 'it is necessary in order to save perishable goods from serious damage,'

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can we refuse to grant permits to children to work in canning factories after the hour of six at night and before the hour of seven in the morning, then what force are the words 'except in cases where it is necessary to save perishable goods from serious damage?'

You restate your question as follows:

"In other words, may we not refuse permits to canning or other factories because they work their children more than ten hours in any one day, fifty-five hours in any one week, six days in any one week and before the hour of seven in the morning and after the hour of six at night?"

In answer I will say that it may be said as a general rule that in a canning factory labor is necessary at most times to save perishable goods from serious damage, but in my opinion it cannot be said that the legislature intended to exempt canning factories from the provisions of this act. It cannot be said that child labor is always necessary in canning factories in order to save perishable goods from serious damage. In my opinion the said provisions of the law refer to such cases as are unusual, unexpected and accidental—which cannot very well be foreseen and guarded against, and not those circumstances that often arise in a business where perishable goods are dealt with. Only in such special instances is it permissible to temporarily permit infants under the age of sixteen years to be employed longer than the limit fixed by the statute.

Right here I may say that the words refer to all the periods of time mentioned in the statute: to fifty-five hours in any one week, ten hours in any one day, six days in any one week and also after the hour of six at night and before the hour of seven in the morning. A child may be required and permitted in the unusual cases above referred to to temporarily overwork during any of these periods of time. I am also of the opinion that, if you find that children are being worked in violation of these regulations as to time, on the pretense that it is necessary in order to save perishable goods from serious damage, when in fact there is no unusual circumstance under which this may be permitted, you may then refuse to grant permits to have

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children work in such canning factories until you are assured that the law will be strictly complied with.

I believe this answers your question completely.

Yours very truly,

F. L. GILBERT,
Attorney General.

Child Labor—Employment of children under sixteen years of age in department stores where liquor is sold.

HON. J. D. BECK,

June 15, 1909.

Commissioner, Bureau of Labor and Industrial Statistics,

Madison, Wisconsin.

DEAR SIR:—You have referred to me a letter from Rosa M. Perdue, Assistant Factory Inspector, Milwaukee, for my official opinion upon the question therein submitted.

It is stated that in a department store in Milwaukee, wine, whiskey and other intoxicating liquors are sold in one of the departments; that fifteen children under sixteen years of age are employed as messengers in said store, several of them in the room where the liquors are sold. The question is asked whether this is in violation of section 1728a, subdivision 2 (chapter 523, laws of 1907), which provides:

“No child under the age of sixteen years shall be employed in * * * any place where intoxicating liquors are made, given away or sold * * *.”

In answer to your inquiry I will say that said provision of our statutes has not been construed by our supreme court. The word “place” has a variable meaning, depending upon the connection and circumstances. The extent of locality is to be determined by the connection in which the term is used.

State v. Hurd, 64 Mo. App. 334, 339 (citing Anderson’s Law Dictionary and Webster’s Dictionary).

It certainly is the purpose of this law to keep children under the age of sixteen years away from the temptation of learning

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the habit of drinking intoxicating liquors. It is certain that, under this law, children under sixteen years of age cannot be employed in the room where liquor is sold. Whether the term "place" as used in said statute would include the whole of the department store, the business of which is sometimes carried on in different stories of the same building, is a question that is not so clear. If the various departments of the department store are so intimately connected that the children in one department will come in contact with all other departments, or most of them, and especially with the department in which the liquor is sold, and if they are required to run errands to the room in which the liquor is sold, I believe that the courts would hold that the employment of children under such conditions would be a violation of the law in question. I consider it a very difficult matter to give an opinion that would apply to every store, under all conditions. It may be possible that a room in a department store would be so separate from the general store that those employed in the other departments would not come in contact with that in which the liquor is sold. I have in mind places where the liquor may be sold in the basement of the same building, on an entirely different floor from the rest of the departments. It may be true that, under such conditions, where facts could be shown that the children employed in the other departments would never come in contact with that in which the liquor is sold, the court would hold that "the place" would be limited to the room or department in which the liquor is sold and would not consider it a violation of the law if children were employed in such other departments.

This matter must be left to your judgment and discretion, always bearing in mind the purpose of this law, which is, to keep young children from the temptation connected with the liquor traffic.

Hoping that what I have said may aid you in this matter, I am,

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Labor.

Child Labor—Boys at the State Industrial School at Waukesha may be employed at manual labor.

Oct. 1, 1909.

THE HONORABLE STATE BOARD OF CONTROL,
Madison, Wisconsin.

GENTLEMEN:—Your letter of the 23d ult. has had my consideration. You state, at the Wisconsin Industrial School for Boys, at Waukesha, boys between the ages of fourteen and sixteen years are employed at manual labor for four hours a day, in the laundry, bakery, shoe shop, carpenter shop and other workshops; that they attend school four hours a day; that all boys who are old enough are given some manual work to do. You have asked my opinion as to whether or not such employment of the boys is a violation of section 1728a Wis. stats. 1890.

The section referred to, as amended by chapter 418, laws of 1907, provides that no child between the ages of fourteen and sixteen years shall be employed at any time in any factory, workshop, bowling alley or in or by any mine, store, mercantile establishment, laundry, telegraph, telephone or public messenger service unless there is first obtained from the Commissioner of Labor, State Factory Inspector or from the judge of the county court where such child resides, a written permit authorizing the employment of such child within such time or times as the said commission of labor, state factory inspector or county judge may fix.

The Wisconsin Industrial School for Boys is a home, established for the education and reformation of incorrigible boys. Section 1728a as originally enacted was specifically made not to apply to the employment of children in the service of their parents, at home, outside of school hours. While there is maintained at the industrial school for boys, a school for their education and training, the statutes of this state relating to public schools do not apply thereto. The work in the various shops maintained at the Waukesha institution is a part of the manual training and education of the boys. It is as much a part of the education designed for their reformation as are

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their scholastic studies. Boys between the ages of fourteen and sixteen years and younger may legally be employed by their parents at home before and after school hours. I am of the opinion that the boys committed to the industrial school may likewise be employed in that home, at manual labor, within reasonable hours, when not engaged in regular school work. I do not think that section 1728a applies either in letter or in spirit to the boys at the Industrial School at Waukesha.

Yours very truly,

F. L. GILBERT,
Attorney General.

Child Labor—Acting as caddy in a single game of golf does not constitute an occupation.

Oct. 2, 1909.

D. E. McDONALD,
District Attorney,
Oshkosh, Wisconsin.

DEAR SIR:—In your letter of the 28th ult. you state that a golf player of your city has been arrested for violating section 1728—a, the offense consisting of hiring a girl under the age of fourteen years on the golf links as a caddy. You say that it is claimed by the attorney for the defendant that the offense is not a violation of law, for the reason that golf playing is a mere outdoor sport. You have asked for my opinion in the matter.

Paragraph 4 of section 1728—a is 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 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

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service in the town, district or city where it resides, and not elsewhere, provided that there is first obtained from the commissioner of labor, state factory inspector, any assistant factory inspector, county judge, municipal judge or from the judge of the juvenile court where such child resides, a written permit authorizing the employment of such child during the regular school vacation only, but no such child shall be prohibited by this act from being employed at farming.”

From the statement of facts in your letter it appears that a girl under the age of fourteen years was employed as a caddy for a golf player for a portion of a day. The question arises, Was the girl employed at a “gainful occupation” within the meaning of this statute?

She was employed for a consideration and the work was therefore gainful. The word “occupation,” however, has been many times defined by the courts. “Occupation” means regular business. *Standard Life & Accident Ins. Co. v. Fraser*, 76 Fed. 705.

“The word ‘occupation’ means a vocation, profession, trade or calling and does not include the acts and duties which are simply incidents connected with the daily life of men in any or all occupations, and does not mean the engaging in mere act of exercise, diversion or recreation, and hence a merchant who was killed while hunting could not be said to be engaged in the occupation of a hunter at the time of his death.”

Union Mutual Acc. Ass’n v. Flohard, 25 N. E. 642 and cases cited.

* “The word ‘occupation’ means a pursuit undertaken and prosecuted for a profit.

Trade v. Benseman, 31 Tex. 277.

“*Occupation* as understood commonly signifies vocation, calling, trade or business which one principally engages in to procure a living or wealth.”

Stanford v. State, 16 Tex. App. 331.

Under these definitions it would not seem that the employment of a child for a few hours as a golf caddy would consti-

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tute an "occupation" as the word is employed in this section of the statutes.

Yours very truly,

F. L. GILBERT,

Attorney General.

Child labor—Officers given the right to give permits to children to work in certain factories cannot arbitrarily refuse such permits when child is physically able to work.

January 20, 1910.

HONORABLE J. D. BECK,

Commissioner of Labor.

DEAR SIR:—In your letter of December 2nd you call my attention to the provisions of section 1728a, laws of 1909, which provides that no child between the ages of fourteen and sixteen years shall be employed in any factory or workshop without securing a permit from the Commissioner of Labor, State Factory Inspector, one of the Assistant Factory Inspectors, county judge, municipal judge or judge of a juvenile court, upon the recommendation of the principal of schools, school clerk or other school officer.

You also call my attention to the provisions of section 1728c of the laws of 1909, which provides that these officers may refuse to grant a permit in the case of a child who may seem physically unable to perform the labor at which he may be employed. You inquire whether a permit may be refused to a child making application who has secured the necessary recommendation of the school officer, and who seems to the officer to whom the application is made to be physically able to perform such labor.

I believe that this question should be answered in the negative. It is my opinion that, although the officer is authorized to give a permit to a child, he is not given the power to arbitrarily refuse a permit to a child that has the necessary recommendation of a school officer and who is physically able to do the work for which a permit is asked without injury to his health. It is the officer's duty to use his discretion to ascertain whether the child is physically able to do the work and whether it might

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injure his health and see to it that all the provisions of the law are complied with, and, if they are and the officer finds that the health of the child will not be impaired by the work and that the child is physically able to do said work, it seems to me that to refuse a permit in such a case would be an arbitrary act, not authorized by law. Of course, the discretion given to these officers is broad and will not be interfered with by the courts when exercised in a reasonable way.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Peddlers.

OPINIONS RELATING TO PEDDLERS.

Hawker and Peddler—Person peddling ice cream cones under facts stated must take out peddlers license.

FULTON THOMPSON,
District Attorney,

August 8, 1908.

Racine, Wisconsin.

DEAR SIR:—YOURS of July 31st duly received. You state that there are a number of peddlers in Racine dealing in ice cream which they sell in cones; that in one instance the peddler makes his own cones, but buys his ice cream; that he has taken out a city license to do business, and you inquire whether it is necessary for him to take out a state license as a peddler.

In answer to your inquiry I will say that the statute of this state imposing a peddler's license does not define a peddler. The courts have generally given the following definition:

“Any trader who practices carrying of merchandise from place to place for sale, as opposed to one who sells at an established shop or store, is a hawker or peddler.”

Am. and Eng. Ency. of Law, 2nd ed., p. 292.

Courts have also declared that a manufacturer, real worker or manufacturing mechanic selling his own products is not considered a hawker and peddler unless declared so by statute.

Am. and Eng. Ency. of Law, 2nd ed., p. 293.

It seems that the term “real worker” is not common in the United States, but is employed in England and seems equivalent to the term *maker*.

You state that the man in question is not manufacturing his own ice cream, but buys the same already made.

Official Opinions—Peddlers.

The article which he sells is really the ice cream, the cones being simply the receptacle in which the ice cream is carried. Although they are so made that they may be eaten, they are a rather insignificant part of the article sold. If the person were manufacturing his own ice cream he would, in my opinion, be exempt from the peddler's law; but he is simply manufacturing the cones, which are such a small part of the article sold that it cannot be said that he is simply selling an article that he has made himself.

I believe the party in question comes under the peddler's law and should take out a state license, under the facts stated. I will, however, call your attention to the fact that you do not state whether he has an established shop or store, in which his ice cream cones are sold. If such be the case, he would, under the above definition, be exempt, as he would then not be classed as a hawker or peddler.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Transient merchants—One who takes orders by sample which orders are filled by his employes is not such within the meaning of Sec. 1574 of the Statutes.

R. E. ANDREWS,

District Attorney,

Marshfield, Wisconsin.

April 24, 1909.

DEAR SIR:—I am in receipt of your letter of the 23d, in which you say:

“Under section 1574 (section 5, chapter 490—1905) does a person who comes as agent or employe of a firm doing business in the city of Milwaukee, bringing with him a large number of samples, engaging a room at a hotel or other place, and inviting the people to call at such room and then takes orders for future delivery of such goods, come under the provisions of said section as a transient merchant, and is he liable for a penalty if he has no license as a transient merchant?”

Official Opinions—Peddlers.

“Further, if this agent or employe actually sells and delivers goods from such samples immediately after such sale, does he thereby become a transient merchant and liable as aforesaid?”

Replying to your first question I will say that the section to which you refer reads in part as follows:

“A transient merchant within the meaning of this act is defined as one who engages in the vending or sale of merchandise at any place in this state temporarily and who does not intend to become and does not become a permanent merchant of such place.”

I do not consider that a person that simply takes orders for goods by exhibiting samples comes within the definition of a transient merchant as given in the above statute. One of the most recent, as well as perhaps the most pertinent definitions of a transient merchant under a very similar statute is that of *State v. Bristol* (Ia.), 109 N. W. 199. Under a statute of that state peddlers were required to pay a county tax and the acts defined peddlers to include all transient merchants and itinerant vendors selling by samples or taking orders, whether for immediate or future delivery. The defendant was a traveling solicitor for a corporation engaged in selling tea. He took orders for goods similar to samples carried by him and delivered the order to the corporation, and, if the orders were approved, it prepared the goods for delivery and they were delivered by the defendant. The corporation kept accounts with all its customers and it was held that the defendant was not within the statute. Speaking of vendors, the court said in that case (*ibid* p. 200):

“He was simply an agent or salesman, a soliciting agent or commercial traveler, who took orders for goods. He made no sales himself, and, although he delivered goods and collected pay therefor, he did nothing more in this respect than any carrier might do. *State v. Nelson*, 128 Iowa 740; 105 N. W. 327. Was he an itinerant vendor selling by sample or taking orders? A vendor (vendedor) is one who transfers the exclusive right of possession of property, either his or that of another, for some pecuniary equivalent. A soliciting agent who takes orders subject to the approval of his principal is not ordinarily

Official Opinions—Peddlers.

regarded as a vendor. While some conflict, the weight of authority seems to support this proposition. It would doubtless be competent for the legislature to examine and license all soliciting agents if, in its wisdom, it saw fit to do so; but the act in question does not seem to cover them."

Replying to your second question I will say that, in my opinion, such agent or employe does become a transient merchant and, if he makes even one sale and delivers the property at the time of making such sale, he would come within the provisions of said statute as a transient merchant. For further authorities on the question presented, see the opinions of the Attorney General, 1906, page 581.

Very truly yours,

F. L. GILBERT.

Attorney General.

Peddlers—A candy store in which goods are sold and all manufactured by the proprietor and part of such goods such as candies, ice cream, and ice cream cones are sold from a wagon in the streets of the city in which store is located, held the proprietor is not a hawker or peddler.

August 2nd, 1909.

FRANKLIN W. CHADBOURNE,

District Attorney,

Fond du Lac, Wisconsin.

DEAR SIR:—In yours of July 28th you submit the following question:

"There is located upon Main Street in this city a candy store where they manufacture all of the goods sold by them, which consist of candies, ice cream, ice cream cones and such like confectionery. This concern has a horse and a covered wagon, which travel the streets and sells these products at retail to consumers, not only on the resident streets, but even upon business streets of the city."

You inquire whether this party could be made to pay a peddler's license.

Official Opinions—Peddlers.

Chapter 490 of the laws of 1905, commonly termed the hawkers' and peddlers' law and 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.

Technically understood, a peddler is an itinerant vendor 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 today and gone tomorrow and who cannot be made to respond in damages for any breaches of warranty of the articles he disposes of.

In the case submitted by you the man has a resident store, in which he sells merchandise, part of which is a perishable article, which cannot be carried a great distance and which must sometimes be disposed of within a short time. This department has held that a milk dealer or butcher who has a place of business in this state and who travels about with a delivery wagon, taking orders and delivering meat on such orders and also delivering meat from the wagon, does not, as a general rule, come within our peddler's law as a person that is required to take out a peddler's license.

See opinions of the Attorney General on this question in the biennial report and opinions of 1908, pages 602 to 614.

The party in question is also a maker, or manufacturer, of the articles sold by him. A manufacturer, real worker or manufacturing mechanic manufacturing his own products, is not considered a hawker or peddler unless declared so by statute.

15 Am. & Eng. Enc. of Law, 2nd ed., 293.

I believe 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, such as milk dealers, grocers and farmers, and I am inclined to believe that the party in question, under the facts stated, should not be required to take out a peddler's license. Of course, a question like this is not free from doubt, for our court has not passed upon it directly. I only attempt to give you my best judgment upon the act under consideration when applied to a case like this. It

Official Opinions—Peddlers.

is my opinion that the court would not declare this man to be a hawker or peddler.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Hawkers and Peddlers—Small fruit growers who occasionally dispose of surplus plants are not required to take out a license under sections 1494-1 to 1494-10 Laws of 1909.

THORWALD P. ABLE,

Oct. 26, 1909.

District Attorney,

Sparta, Wisconsin.

DEAR SIR:—Yours of October 21st is received. You inquire whether chapter 468, laws of 1909, being sections 1494-1 to 1494-10 of the statutes, applies to small fruit raisers who sometimes dispose of small fruit plants, such as strawberries, raspberries, and blackberries. You state that you have fruit growers in your county who are in the business of raising small fruits and, that the question has arisen in the case of a man who, having reset many of his plants, had some five or six dollars worth more than he could use himself, whether the law requires this class of growers to procure license mentioned in the act referred to.

The act in question relates to the introduction of San Jose scale and other injurious insects and fungus diseases and to the inspection of orchards, nurseries, parks, cemeteries and other public places. The director of the Agricultural Experiment Station of the University of Wisconsin is authorized to appoint a state orchard and nursery inspector. Section 1494-6 provides:

“Said orchard and nursery inspector shall cause to be issued to owners of any nursery in this state after the nursery stock has been inspected by authorized official inspectors and found to be apparently free from San Jose scale and other injurious insects and fungus diseases, a certificate setting forth the fact of such inspection and a license permitting any nursery so inspected to offer for sale nursery

Official Opinions—Peddlers.

stock in this state. The license and certificate to run not to exceed one year. The cost of each license shall be ten dollars. No person, firm or corporation shall engage or continue in the business of selling within the state or importing into this state fruit trees, plants or nursery stock without first having obtained a license to do business in the state as provided by this act.”

You will notice that the license is given to the owners of nurseries after the nurseries have been inspected by the officer and also that it does not prohibit the sale of nursery stock in this state without license, but, instead, prohibits any person, et cetera, from engaging or continuing in the business of selling nursery stock. The word “business” is a word of large significance, denoting the employment or occupation in which a person is engaged to procure a living. (See Anderson’s Law Dictionary.)

An occasional sale of plants or shrubs by a fruit raiser for the purpose of disposing of such as he has no use for and who does not engage in the business of selling fruit trees, plants or nursery stock would not be included within the clear wording of this provision of the law. We find, however, that section 1494-9 provides as follows:

“Growers of small fruits not engaged in a regular nursery business who may exchange or give away plants in their immediate vicinity, and so long as such exchanging is confined within the state, shall not be required to take out a license. The selling or bartering of trees, shrubs or plants by an unlicensed person or persons with a person or persons holding a license doing regular nursery business is prohibited by this act.”

This provision especially excepts from the operation of the law fruit growers not engaged in the regular nursery business who may exchange or give away plants in this state. Exchange is a contract by which the parties to it give to one another one thing for another, except money. Anderson’s Law Dictionary gives this definition:

“A reciprocal contract for the interchange of property, each party being both a vendor and vendee.”

Official Opinions—Peddlers.

The fact that this provision does not except from the operation of the law fruit growers not engaged in the nursery business who may sell as well as exchange and give away plants raises some doubt as to whether such growers are not included; but, as the license is given only to the owners of nurseries, a fruit grower who is not the owner of a nursery could not obtain a license under this statute; and, if he could obtain a license, it would certainly amount to a prohibition of the sale of plants, trees or shrubs in small numbers by reason of the fact that the license fee is ten dollars.

Taking into account the various provisions of this statute and the purpose for which it is intended, I am of the opinion that the courts would not construe an occasional sale of fruit trees, plants or shrubery, for the purpose of disposing of a surplus quantity of stock that a grower may have in his possession, as a violation of this statute. Of course, if the matter assumes such proportions that it can well be said that the party is engaged in the business of selling fruit trees, plants and nursery stock, then the law would apply. Each case must be judged by itself and must stand alone; but the class of dealers mentioned by you in your inquiry would certainly not come within the provisions of this statute.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Hawkers and Peddlers—A person taking orders for goods which are afterwards delivered by him is not a hawker or peddler.

MR. HERMAN LECHT,
District Attorney,

Nov. 20, 1909.

Medford, Wisconsin.

DEAR SIR:—Yours of November 1st was duly received. You say that there is a firm of cigar manufacturers in your city who have been delivering cigars of their own make, on orders; that they have also occasionally carried with them cigars of their own make not previously ordered, for the purpose of the same, and make immediate delivery; that they have taken out a

Official Opinions—Peddlers.

Federal certificate under sub-section 11 of section 3244 Revised Statutes U. S. and you inquire whether these are hawkers and peddlers and whether their acts are in violation of our peddler's law.

In answer to your inquiry I will say that a person traveling about and taking orders for goods by sample, which orders are afterwards delivered by solicitor, is not a peddler. I call your attention to opinions on the question of peddlers in the Biennial Reports of the Attorney General for the year 1906, 1907 and 1908, of which no doubt you have copies. I note what you say about this cigar firm making occasional sales direct from the wagon to consumers. It would seem that if they mix the two methods of doing business they must necessarily take their chances in court as to whether or not they are violating the law.

I believe that the decisions above referred to will be helpful to you in arriving at a conclusion in this matter.

Very truly yours,

F. L. GILBERT,
Attorney General.

Transient Merchant—A—company which has a permanent residence under another name and which engages transiently in the sale of a stock and fixtures is a transient merchant.

Dec. 18th, 1909.

HON. D. H. DAVIES,
State Treasury Agent,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication of December 14th, inquiring whether under the circumstances stated the Western Salvage Company comes within the provisions of what is commonly denominated the Hawkers and Peddlers Act, Ch. 490 of the laws of 1905, and whether it is a transient merchant which should pay a license for transacting business as such.

It appears, from the facts presented, that the Western Salvage Company is a new concern of the city of Oshkosh, that it has not, until recently, been engaged in business there but that it has recently purchased at wholesale the stock of another

Official Opinions—Peddlers.

concern which it advertises "will be thrown on the market at a forced sale" It also advertises that the store is for rent and that its fixtures are for sale. It is evident by these facts that the said firm intends to continue in business there but a short time.

This, in my opinion, distinguishes this company from that of a permanent merchant and I do not see that the situation is changed by the fact that one or more of the owners of the stock in question are permanent merchants having a store at another place in that city. That, I understand from your letter, is not a store of the Western Salvage Company.

I am of the opinion that you should require the Western Salvage Company to procure a transient merchants license as required under the above section of said statute and in case they fail to do so institute a prosecution for violation of this statute as provided in section 21 of said act.

The letters of the special agent, John D. Siewert, and the advertisements of the Western Salvage Company, submitted, are returned herewith.

Very truly yours,

F. L. GILBERT,
Attorney General.

Transient Merchant—Definition.

MR. D. E. McDONALD,

District Attorney,

Oshkosh, Wisconsin,

Dec. 23rd, 1909.

DEAR SIR:—I am in receipt of your favor of the 21st inst., have noted carefully its contents, and in reply thereto you are informed that when I wrote the opinion of December 18th to Mr. D. H. Davies, the State Treasury Agent, in regard to the Western Salvage Company, to which you refer, I was aware that some interest in the concern was owned by Geo. J. Smith Company or some of its associates or stockholders but not that the whole interest therein was owned by "those connected with" that company. That was about all the new information that was contained in your letter of the 21st but I do not see that that makes any difference.

Official Opinions—Peddlers.

The Geo. J. Smith Company, if it was doing the business, was doing it as the Western Salvage Company. That was a separate concern, not a "permanent merchant" at Oshkosh and it appeared by the advertisements that it did not intend to become a "permanent merchant" there. Why did not the Geo. J. Smith Company, if it owned this stock, sell it under its own name? As I view it the Western Salvage Company became a "transient merchant" as to this stock. See sections 5 and 16 of ch. 490, laws of 1905.

As to what a jury or court may say as to the facts neither I nor you can foresee but I think there was a technical violation of this law when the Western Salvage Company engaged in selling this stock in the way in which it was advertised.

Very truly yours.

F. L. GILBERT,
Attorney General.

Hawkers and Peddlers—No authority is given to villages in this state to license hawkers and peddlers.

June 27, 1910.

CARL M. LYNN,
District Attorney Polk County,
Osceola, Wisconsin.

DEAR SIR:—Yours of June 25th has been received. You inquire whether a village incorporated under the general laws is authorized to enact an ordinance requiring a license fee to be paid by hawkers and peddlers. In reply I will say that I chapter 490 of the laws of 1905 provides for the licensing of hawkers and peddlers in the state of Wisconsin. In section 7 of said law we find the following:

"Nothing in this act contained shall be construed as prohibiting or in any way limiting or interfering with the right of any city or village to further license hawkers, peddlers or transient merchants to trade within the corporate limits thereof where authority to do so is conferred upon them by law."

Official Opinions—Peddlers.

I have been unable to find any provision in the statute conferring upon villages the right to license hawkers and peddlers. I am therefore of the opinion that a village incorporated under the general laws of this state has no such right.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Police Powers, Public Health and Safety.

OPINIONS RELATING TO POLICE POWERS, PUBLIC HEALTH AND SAFETY.

Health Officer—not required to give professional care to indigent persons suffering from contagious disease, if such services are given they are compensated for by salary of health officers. Bd. of Health not liable for compensation of attending physician of indigent persons suffering from contagious disease. Attending physician is one of the necessities of life for such persons.

August 5, 1908.

DR. C. A. HARPER,

Secretary of the State Board of Health,
Madison, Wisconsin.

DEAR SIR:—Yours of July 1st was duly received and has had careful consideration. You have submitted to me for my official opinion the following questions:

“First: Is a health officer excepted to take care of indigent people suffering from infectious and contagious diseases, without compensation from the town, when no specific agreement is entered into concerning such care, at the time of his appointment as health officer; when not specifically directed in each case by the local board of health, but the local board of health having knowledge that the physician, as health officer was giving professional care to those afflicted?

“Second: When local boards of health are cognizant of the fact that certain indigent individuals are suffering from infectious and contagious diseases within their juris-

Official Opinions—Police Powers, Public Health and Safety.

diction and such boards provide nurses, and necessaries of life for the accommodation, safety and relief of such infected persons, do such boards hold themselves liable for the compensation of the attending physician, whether health officer or not, who gives such infected persons medical aid?

“Third: In that part of section 1416, Wisconsin statutes of 1898 which says ‘and in either case they (the proper board of health) shall provide for him nurses and necessaries, which shall be charged to the person so taken care of, or any other person who may be liable for his support,’ are physicians supposed to be considered one of the necessaries, whether the health officer of the locality is a physician or not?”

In answer to your first question I will say that the health officer of a town or village, under section 1411, is *ex officio* a member of the board of health and its executive officer. He is a public officer and performs such duties as are imposed upon him by law. Under section 1412 it is made the duty of every health officer,

“upon the appearance of any dangerous contagious disease in the territory within the jurisdiction of the board of which he is a member to immediately investigate all the circumstances attendant upon the appearance of such disease, make a full report to such board and also to the state board of health; and it shall likewise be his duty at all times promptly to take such measures for the prevention, suppression and control of any such disease as may in his judgment be needful and proper, subject to the approval of the board of which he is a member.”

In the case of *Collier v. Scott*, 124 Wis. 400, our Supreme Court said in reference to this provision:

“The power to investigate and report is given to the health officer without limitation, but the power to take measures for the prevention, suppression, and control of the disease is vested in the board, and cannot be exercised by the health officer without approval of the board.”

Official Opinions—Police Powers, Public Health and Safety.

Under said section 1411 every health officer shall be, whenever practicable, a reputable physician. I do not believe that the duty imposed upon health officers "at all times promptly to take such measures for the prevention, suppression and control of any (contagious) disease, subject to the approval of the board of health" could be so broadly construed as to make it the duty of the health officer to give professional care to those afflicted. This is especially apparent when one considers the fact that a health officer need not necessarily be a practicing physician. It may be true that, in certain cases of emergency, where no medical aid can otherwise be had and the only way in which the health officer can perform his duty for the prevention, suppression and control of such contagious disease is by temporarily giving professional care, such may be his duty, but ordinarily, broadly speaking, I do not believe that it is the duty of the health officer to act as the attending physician to indigent people suffering from infectious or contagious diseases.

Under section 1411 it is made the duty of the board of health to fix the salary of the health officer. A salary is defined as "the per annum compensation to men in official or in some other positions."

Anderson's Law Dictionary, p. 914.

For the salary so fixed it is the duty of the health officer to perform all the duties of his office, and he is not expected to receive any additional compensation for any extra services performed by him when such services are a part of the duty imposed upon his office. It would be unlawful for the board of health to make a contract with a health officer, engaging him to perform professional services, as the health officer is a member of the board and the board would then be contracting with one of its members. Under section 4549 any officer who shall reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner in any contract * * * in relation to any public service * * * is guilty of official malfeasance and may be punished by imprisonment or by fine.

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I therefore conclude that professional care given by health officers to indigent people suffering from infectious or contagious disease is not to be compensated for by the town.

In answer to your second and third questions I will say that section 1416 of the statutes of 1898 provides:

“Whenever 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; * * *”

You will notice that, under this provision, nurses and necessaries provided for indigent individuals are made a charge to the person so taken care of or against any other person who may be liable for his support. If the person so cared for be an indigent person, the town may be liable, or the county, if the county system for the relief of the poor has been adopted. The word “person,” under subdivision 12, section 4971, statutes 1898, may extend in its application to bodies corporate, as well as to individuals. But the board of health is not liable for the nurses and necessaries of life which it furnishes to such indigent individuals, for it is acting on behalf of the public and within its jurisdiction, so that the board cannot be held liable. The same is true regarding the compensation of attending physicians, which attendance is certainly one of the necessaries of an individual suffering from an infection or contagious disease. Of course, if such a person already has an attending physician, before another is furnished by the board of health, in such a

Official Opinions—Police Powers, Public Health and Safety.

case it may not be said that an attending physician is necessary. Courts have universally held that an attending physician is one of the necessities of life where a person is afflicted with a disease.

On the subject of liability of public officers, see Mechem on Public Officers, chapters 4, 5 and 6.

It is well for you to bear in mind that, under the decision in Collier v. Scott, 124 Wis. 400, the health officer cannot bind the town for the professional services of a physician, but that such physician must be employed by the board of health.

Hoping that I have made clear the lines of responsibility in this matter, I am

Yours respectfully,

F. L. GILBERT,
Attorney General,

Public Health—Tuberculous Cattle—Live Stock Sanitary Board may order the slaughter of tuberculous cattle and bind the state for payment of such cattle where test was made by one not a regular veterinarian.

Dec. 2, 1908.

DR. D. B. CLARKE,
State Veterinarian,
Stevens Point, Wis.

DEAR SIR:—Yours of Nov. 17th was duly received in which you request my official opinion on the following question:

“Is the State of Wisconsin liable for payment for cattle condemned as tuberculous, unless the test upon which they are declared diseases is made by a duly licensed veterinarian or, can the Live Stock Sanitary Board report claims against the State when animals have been condemned as the result of tests made by non-professional parties?”

In answer to your inquiry I will say that I have carefully examined the law pertaining to the duties of the State Live Stock Sanitary Board and their right to condemn diseased cattle and I find no provision which would lead me to believe

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that said board would be limited in ordering tuberculous cattle to be slaughtered until the tuberculin test was applied by a licensed veterinarian. It would undoubtedly be good practice for the board to condemn cattle only on the result obtained from a tuberculin test which is applied by a regularly licensed veterinarian.

Under the decisions of our court, especially in the case of *Lowe vs. Conroy*, 120 Wis. 151, the person who is instrumental in destroying private property, on the ground that it is a nuisance, may be liable for damages in case it is shown that the property was, in fact, not a nuisance. Quasi-judicial officers are not protected from personal liability as a regular judicial officer. This would be the case even if the decision were made by the State Veterinarian or other licensed veterinarians but the chances for mistake would be much reduced in such cases. However, I find no law which limits the said board, as I said before, to condemn cattle only on decision made by licensed veterinarians, and if they ascertain the fact of the existence of tuberculosis in cattle in any other way I see no reason why they would not bind the state for animals slaughtered under such conditions.

Very truly yours,

F. L. GILBERT,
Attorney General,

Contagious Diseases—Cost of disinfecting not borne by town.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin,

May 20, 1909.

DEAR SIR:—In your communication of the 13th inst. you say that a stranger came into Calumet County and swore out search warrants for slot machines in certain saloons in one your villages. You say that the officer found no slot machines or gambling wheels or gambling devices and made no arrests and made return on the search warrants to that effect. You ask who is legally liable for witness fees, sheriff and justice fees in such matters.

Official Opinions—Police Powers, Public Health and Safety.

In reply I will say that such a search warrant is a criminal warrant and the expenses of proceedings under such a warrant are paid by the county in the same manner that other criminal expenses are paid.

In answer to your second question I will say that I have been able to find no section of our statute and no decision of our courts making a town legally liable for disinfecting residences or other places, unless such disinfection was ordered by the town officers.

I am of the opinion that your interpretation of the laws relating to paupers is correct.

Yours very truly,

F. L. GILBERT,
Attorney General.

Public Health—Physicians report of contagious disease.

August 12, 1909.

MILO MUCKLESTON,

District Attorney,

Waukesha, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 10th inst. in regard to the time in which a physician should make his report to the health commissioner of his city respecting contagious diseases.

By the terms of the statute, section 1461—1 (p. 311) laws of 1907, the report to which you refer is not required to be made to a health commissioner, but to the department of health. Of course that may be the health commissioner in your city or in particular cities, but that is the term used in the statute.

You will notice that this statute is but an amendment, or a continuation, of chapter 57 of the statutes of 1898 and that, by the terms of section 1412a of the statutes, which is a part of the same, physicians are required to make such report within twenty-four hours after they obtain knowledge of such case of infectious disease. I think this section supplies the information you desire and that it is not within a reasonable time that

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such report should be made, but that it should be made within twenty-four hours.

Yours truly,

F. L. GILBERT,
Attorney General.

Public Health—Barbers—Licenses may be revoked for violation of rules of Board of Health—Apprentices.

Feb. 3, 1910.

MR. M. H. WHITAKER,

Secretary, Wisconsin State Barbers' Board of Examiners,

St. Charles Hotel, Milwaukee.

DEAR SIR:—In your letter of January 31st you have called my attention to section 11 of chapter 54, laws of 1907, which provides that the State Barbers' Board may adopt rules providing for the sanitary regulation of barber shops. You have asked whether or not a barber may be prosecuted for the violation of these rules, the same as for other violations of the law.

The section of the statute referred to contains the following language:

“Said board shall be authorized to adopt reasonable rules providing for the sanitary regulation of barber shops, subject to the approval of the state board of health, and shall have the power to enter any barber shop during business hours for the purpose of inspecting such shop. If any shop be found in an unsanitary condition, or if any barber working therein has been charged with imparting any contagious diseases, the board shall immediately notify the local health officer thereof, and such shop shall be quarantined and the barber so charged shall not practice his occupation until such quarantine shall be removed by the health officer. Said board shall have the power to revoke any certificate of registration granted by it under this act, for conviction of crime, habitual drunkenness for six months imme-

Official Opinions—Police Powers, Public Health and Safety.

diately before a charge duly made, gross incompetency, failure to comply with the sanitary rules approved by the state board of health, or for having imparted any contagious or infectious diseases.”

Section 1636—30 of the statutes provides the penalty for a violation of the barbers’ license act and is as follows:

“Any person practicing the occupation of barber in this state without having obtained a certificate of registration as provided by this act or wilfully employing a barber who has not such a certificate, or falsely pretending to be qualified to practice such occupation under this act, or violating any of the provisions of this act, is guilty of a misdemeanor and upon conviction thereof, shall be punished by a fine of not less than ten dollars nor more than one hundred dollars, or by imprisonment in the county jail not less than ten days nor more than ninety days.”

There seems to be no provision of the law for the conviction and punishment of persons violating the rules of the state barbers’ board, except that the certificate of registration may be revoked.

You have also asked my opinion relating to apprentices and students of the barber trade. You speak of a barber school having an instructor who is not a qualified barber and ask whether the student may be prosecuted and fined for working as a student under the instructions of the non-qualified barber. You say that no charge is made for such work.

Section 12 of chapter 191, laws of 1903, defines the occupation of barber in the following language:

“To shave or trim the beard or cut the hair of any person for hire by the person performing such service or any other person shall be construed as practicing the occupation of barber within the meaning of this act.”

Section 1636—25 contains this language:

“Nothing in this act shall prohibit any person from serving as an apprentice in said trade under a barber authorized to practice the same under this act or from serving as

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a student in any barber school for the training of students in such trade under the training of a qualified barber.”

This would seem to imply that the serving as an apprentice under a barber not authorized to practice was an offense. However, the act does not seem to specifically make such apprenticeship an offense. According to the language of the statute, such apprentice is not practicing the occupation of a barber, neither is he employed as a barber, nor does he employ anyone else as a barber. While, as you suggest, such apprentice seems to violate the purpose and spirit of the law, still, as criminal laws are strictly construed in favor of the accused, I do not think that such offense would be successfully prosecuted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Health Officers—In indigent cases cared for by health officer in counties under county system the necessities are a charge against the county. County physician is to care for indigent sick in such counties. Health officer's services are compensated for by his salary.

RALPH E. SMITH,

Feb. 14, 1910.

District Attorney, Lincoln County,
Merrill, Wisconsin.

DEAR SIR:—Yours of February 7th has been received. You state that a question has arisen as to whether the county or the city is to pay the expenses incurred in the quarantining and the expense for necessary nurses, medical attention, etc., of persons quarantined pursuant to chapter 279 of the laws of 1909. You call attention to section 1416—17 of said chapter, which provides:

“The expense for necessary nurses, medical attention, food and other articles needed for the comfort of the afflicted person, or persons, shall be a charge to the person so taken care of, or against any other person who may be liable for his support. Indigent cases shall be cared for at

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public expense upon the order of the local board of health. The expense of maintaining quarantine and disinfection of persons and premises after death or recovery shall be paid by the city, incorporated village, or town, upon the order of the local board of health. In all cases the disinfecting and cleansing, so as to effectually destroy the contagion, shall be done before quarantine is removed," etc.

You state that your county is operating under the county system in caring for paupers. You desire to know who must pay the expense of caring for indigent cases and who must pay the expense of maintaining quarantine.

Your second question is as to whether the county physician is to care for indigent persons and persons under quarantine, and your third question is as to whether the local health officer has the power to care for indigent cases under quarantine and charge the municipality for his services, or whether he must perform this service free of charge.

In answer to your question I will say that the statute quoted by you expressly provides that the expenses or necessary nurses, medical attention, food and other articles needed for the comfort of the afflicted person or persons in indigent cases shall be a public charge and be paid upon an order of the local board of health. In counties operating under the county system of caring for the paupers, it seems to me that this is a proper county charge. You will notice that the statute uses the words "at public expense," not expressly stating the city, town or village or the county. It seems to me that this was done purposely, for the reason that in some cases the indigent person is a proper charge against the county, while in other cases occurring in counties operating under the township, the municipality is charged with such expense. The expense of maintaining the quarantine and the disinfection of the persons and premises after death or recovery are expressly made a charge against the municipality, for the reason that this is not a part of the care of indigent persons, but, rather, a protection and safeguard for the public health.

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I am therefore of the opinion that in your county the expense for necessary nurses, medical attention, food and other articles needed for the comfort of the afflicted indigent person or persons is a charge against the county.

In answer to your second question I will say that the care of a physician is certainly one of the necessities of life which an afflicted indigent person needs. When the county is caring for the indigent person or persons it is for such county to provide for this necessity. In the case of *Rider v. Ashland County*, 87 Wis. 160, our supreme court held that the county board may employ a physician by the year, to attend persons confined in the jail and poor persons who are county charges. See also *Weise v. the Board of Supervisers of Milwaukee County*, 51 Wis. 564. It is for the county, and not the municipality, to provide medical care for the poor, in counties operating under the county system of caring for the poor.

In answer to your third question I will say that the health officer is a person who receives a salary as compensation for his services as such officer. The services rendered by him as such officer are compensated for by said salary and he is not entitled to any additional compensation. He cannot hire himself to perform services for the town or county and all the services rendered by him as health officer are compensated for by his regular salary.

I am therefore of the opinion that the health officer has no power to charge the municipality for his services in caring for quarantined persons.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO PUBLIC OFFICERS

District Attorney—Duty in respect to criminal prosecution; gambling devices.

MR. GEO. B. NELSON,

July 22. 1908.

District Attorney,

Stevens Point, Wisconsin.

DEAR SIR:—Your letter of the 20th to the attorney general, in respect to the prosecution of a saloon keeper who has suffered and permitted a slot machine to be set up in his place of business, has been referred to me to answer.

You state that Mr. A. H. Zechiel, superintendent of the Anti-Saloon League, has made complaint against a saloon keeper of your county for suffering and permitting a slot machine to be set up in his place of business in violation of the provision of section 4531 of the Wisconsin statutes. You also state that this machine was kept in the rear of Mr. Buza's saloon, that it was broken down and that the proof is overwhelming that it has not been in condition to run or operate during the past three or four months, and that your sheriff and county judge have investigated it and so inform you; and you state further that you write the attorney general for his advice as to what is your duty in this matter, whether "a broken down slot machine stored in the premises of a person constitutes a violation of law."

Replying I will say that gaming is a grievous wrong and gambling devices should be suppressed and such implements destroyed, but I think the complaining witness has chosen a very weak case for prosecution, a case as to which it appears

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to me the chances are nine to one that he will lose by reason of the fact that the defendant could no doubt establish that the machine was not in operation and had not been operated for a long period of time. It is unfortunate that a stronger case has not been selected for prosecution if such may be found. It is a close and doubtful question whether the mere fact that a broken down gambling device is found in an alleged offender's possession that he is guilty of keeping and setting up a device to be used for that purpose. Such facts constitute a very doubtful proposition of law and I think that if no stronger evidence can be produced than that which you submit that it is a case in which you should use your own judgment as to whether a prosecution should be instituted or not, and I should not feel like criticizing you whatever conclusion you may arrive at in the matter.

You state that you are "absolutely satisfied that no conviction could be had in the premises." That being so it appears to me that a prosecution would be useless. It is doubtful whether a broken down slot machine merely stored in the premises of a person constitutes a violation of law, so doubtful that I think you would be justified in not instituting a prosecution.

Very truly yours,

F. L. GILBERT,
Attorney General.

Sheriff's Fees—Allowed \$5.00 per diem for taking prisoners to state prison under section 4913.

July 22, 1908.

P. L. LINCOLN,

District Attorney Richland County,
Richland Center, Wisconsin.

DEAR SIR:—Yours of July 20th received. You state that, in the case of the Northern Trust Company v. Snyder, 113 Wis. 516, it is held that the sheriff, in executing a warrant of commitment to the state prison, is entitled to five dollars per day and expenses, but that no particular section is cited by the court upon which this decision is based. You inquire whether,

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in a county where the sheriff is paid under the fee system, it would be legal to allow him his milage under subdivision 27 of section 731, stats. 1898, instead of five dollars per day for such services.

In answer to your inquiry I will say that the decision of the court, in the case cited by you, was based upon section 4913 stats. 1898, which has the following provision:

“And such sheriff shall be entitled to receive from the treasurer of the proper county the amount actually and necessarily expended by him in transporting such prisoner, including the amount paid for boarding and lodging and such guards as may have been necessarily employed by such sheriff and such further reasonable sum as shall be a fair compensation for the time necessarily spent in transporting such prisoner, to be fixed and allowed by the proper auditing officer or auditing board of the proper county.”

You will notice that the court makes quotations from this section, on page 547.

I am therefore of the opinion that it would not be legal to allow mileage under subdivision 7, of section 731, stats. 1898, for such services, but that five dollars per day should be allowed under said section 4913.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officers—Free Passes. Respecting free transportation of public officers by railroad companies, as same is affected by chapter 486 and 362, laws 1905, and chapter 13, laws special session 1905.

TO THE HONORABLE, August 15th, 1908.

The Railroad Commission of Wisconsin,

Madison.

GENTLEMEN:—I am in receipt of yours of August 12th, together with a copy of a communication received from Michael Murphy, of Richland Center. You desire my opinion on the question submitted by Mr. Murphy.

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Mr. Murphy states that an annual railroad pass was issued to F. W. Burnham, of Richland Center, Wisconsin, by the Chicago, Milwaukee & St. Paul Railway Company, dated May 6th, 1907, good on all its lines in Wisconsin and Illinois; that Mr. Burnham is a candidate for district attorney; that he is now and has been for more than three years last past city attorney for the city of Richland Center; that he was court commissioner for more than three years prior to May, 1907, and notary public since July 12th, 1907; that he (Mr. Murphy) can furnish proof of the above facts and that the records in your office show that said pass was issued, and he submits the question as to whether the railway company is liable.

In answer to your inquiry I will say that section 4552a, as amended by chapter 486, laws of 1905, provides as follows:

“No person, association, copartnership or 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. * * * 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. * * * The term ‘free pass’ shall include any form of ticket or milage entitling the holder to travel over any part of the line or lines of any railroad issued to the holder as a gift or in consideration of any service performed or to be performed by such holder except where such ticket or milage is used by such holder in the performance of his duty as an employe of the railroad issuing the same.”

Section 8, of chapter 362 of the laws of 1905, as amended by chapter 13, of the laws of the special session of 1905, has the following provision:

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“This act shall not be construed as preventing railroads from giving free transportation or reduced rates therefor to any minister of the gospel, officers or agents of incorporated colleges inmates of soldiers’ home, regular agents of charitable societies when traveling upon the business of the society only, destitute and homeless persons, railroad officers, attorney, director, employe, or members of their families, or to former railroad employes or members of their families where such employes have become disabled in the railway service; * * * provided that no person holding any public office or position under the laws of this state shall be given free transportation or reduced rates not open to the public.”

In the communication of Mr. Murphy it does not appear whether or not Mr. F. W. Burnham is an attorney or employe of the Chicago, Milwaukee & St. Paul Railway Company.

My predecessor, the Honorable L. M. Sturdevant, in an official opinion rendered to the Honorable John Barnes, Chairman of the State Railroad Commission dated July 25th, 1905, and reported in the report and opinions of the Attorney General of 1906, on page 448, considered the right of public officers to receive passes from railroad corporations and the right of such corporations to give passes to public officers for transportation. 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 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 lib-

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rary 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 their duties as such employes 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."

I have no reason to differ from the conclusions reached by Mr. Sturdevant. It seems to me to be the only logical position to take on this question and, had it been contrary to the intention of the legislature which enacted this law, the last legislature could have made such changes as to necessitate a different conclusion; but the legislature of 1907, did not see fit to make any changes in said law. I must therefore conclude from the facts stated by Mr. Murphy that, if Mr. Burnham is not an employe of the railway company or, if an employe and such pass for transportation is used by Mr. Burnham otherwise than in the performance of his duty as an attorney or employe of the railway company issuing the same, then the company has violated said section 4552a above quoted and is liable to the punishment therein provided.

On the other hand, if Mr. Burnham is an attorney or employe of the said railway company and has used the pass only in the performance of his duty as an employe of the company issuing the same, then the railway company is not liable.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

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Circuit Judge—Salary—a newly appointed circuit judge who serves for part of the time for which his predecessor drew the salary three months in advance before resigning his office, is not entitled to draw salary for said time from the state as the appropriation therefor has been exhausted. Such judge may recover from his predecessor.

HON. JAS. A. FREAR,

Sept. 5, 1908.

Secretary of State,

Madison, Wisconsin.

DEAR SIR:—Yours of August 19th was duly received. You state that you have a letter from the Hon. A. H. Reid, circuit judge, asking that the balance of the salary for the quarter during which he had been appointed be paid him and that this is a case in which Judge Silverthorn, his predecessor, drew the salary at the beginning of the quarter and shortly afterward resigned. As such cases may repeatedly arise you desire to have my opinion as to the authority for paying the successor for the remainder of the quarter during the time for which he serves when payment has been previously made to the predecessor for the full term.

In answer to your inquiry I will say that section 170 of the statutes of 1898, as amended by chapter 138, laws of 1901, and chapter 520, of the laws of 1905, provides that the judge of the circuit court shall receive \$4,600 salary and in addition thereto each judge shall receive the sum of \$400 per annum as and for his necessary expenses while in the discharge of his duties, such amount to be paid quarterly. Section 171 of the statutes of 1898 provides as follows:

“The salaries of Justices of the Supreme Court and of judges of the circuit court shall be payable quarterly in advance.”

Section 172 of the statutes of 1898 makes the annual appropriation out of the general fund a sufficient sum to pay all the salaries provided for in the statute.

I will also call your attention to Article 8, section 2 of the constitution of this state which provides as follows:

“No money shall be paid out of the treasury except in the pursuance of an appropriation by law.”

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Under the above cited statutes you will notice that there is an appropriation made for the circuit court judges salary and expenses in the amount of \$5000 annually. Judge Silverthorn, while he was circuit judge, drew the salary and expenses appropriated for three months in advance as he was authorized to do under the statute. The money that was appropriated for the salary during that quarter so drawn by Judge Silverthorn has been exhausted and I do not think that you have any right to audit any claim for Judge Reid for a period of time covering said quarter, otherwise more money would be paid out of the state treasury during the year than was appropriated by law for that purpose. This the constitution expressly forbids. Judge Reid having been appointed to fill the vacancy caused by the resignation of Judge Silverthorn acquires no more powers and duties than Judge Silverthorn would have had if he had remained in office. Judge Silverthorn certainly would not have had the right to draw any more money for salary for the quarter for which he had already drawn it. Neither does his successor acquire that right, although he has performed the duties of the office during the time for which Judge Silverthorn received the salary. It must also be borne in mind that the general rule is that a public officer is supposed to perform the duties of his office without compensation unless there is salary expressly provided by statute. The law does not make any further provisions for the payment to Judge Reid for the services that he may perform during the quarter for which Judge Silverthorn drew the salary; at least there is no provision authorizing the state officers to pay such salary to him.

In equity a portion of the salary drawn by Judge Silverthorn belongs to Judge Reid and I am of the opinion that the latter could recover the same if he were inclined to take legal action. Of course Judge Reid will naturally be averse to insisting upon his rights against Judge Silverthorn to this extent and perhaps the latter will be willing to turn over to Judge Reid the unearned portion of the salary drawn by him. At this time I am not prepared to say but that the State of Wisconsin might maintain an action against Judge Silverthorn on the ground that it was an entire contract and he was paid in

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advance, with the express or implied condition that he perform the duties for the quarter covered by the salary, and there being a failure of consideration, the state could recover back. However this may be I am of the opinion that there is no warrant in the law for you to audit and allow the present claim of Judge Reid.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officers—Notary Public—who is also a stockholder in a bank is not authorized to acknowledge a mortgage running to the bank.

HON. M. C. BERGH,

Sept. 14, 1908.

Commissioner of Banking,
Madison, Wisconsin.

DEAR SIR:—You have submitted to me for my official opinion an inquiry contained in a letter from L. A. McAlpine, cashier of the Farmers' and Merchants' Bank, Marinette, Wisconsin. Mr. McAlpine inquires whether a notary public who is a stockholder in a bank is authorized to acknowledge a mortgage running to the bank.

In answer to this inquiry I will say that it is a general rule that the act of taking and certifying the acknowledgment should not be exercised by a person financially or beneficially interested in the transaction. It is a general rule that an acknowledgment taken before an interested person is void for all purposes.

1 Cyc. 553.

A stockholder is certainly financially interested in a mortgage running to the bank and the general rule is that the acknowledgment of an instrument in which a corporation is financially interested cannot be taken by a stockholder in such corporation. Courts have uniformly so held. See

Hayes v. Southern Building, etc., Assoc., 124 Ala., 663.

Kothe v. Krag-Reynolds Co., 20 Ind. App. 293.

Smith v. Clark, 100 Ia. 605.

See other cases cited in notes 47, 1 Cyc. 555.

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I have been unable to find any statute or decision of our Supreme Court in this state changing the general rule.

I am therefore of the opinion that a notary public who is a stockholder in a bank is not authorized to acknowledge a mortgage running to the bank.

Very truly yours,

F. L. GILBERT,
Attorney General.

Officers—Contracts of with village—Village clerk securing by lowest bid contract for building power house and water mains for village violates sec. 4549 Stats. 1898.

Village trustee appointed by Village Board to superintend building of village buildings at \$2.00 per day for such services violates sec. 891 Stats. 1898.

EMERY W. CROSBY,

October 15, 1908.

District Attorney,

Neillsville, Wis.

DEAR SIR:—Yours of October 12th was duly received. You state that in the village of L. in your county, they voted to raise bonds to build a water works and electric light system; that bids were advertised for and the clerk of the village secured the contract upon the lowest bid; that is, for building the power house and laying the water mains. You inquire whether, under section 891 of the statutes of 1898, the village clerk is liable to forfeiture for having taken this contract.

In answer to this inquiry I will say that said section 891 provides as follows:

“No trustee shall be in any manner, directly or indirectly, interested in any contract with or work or labor done for or material furnished to the village or to anyone in its behalf. In case of a violation of this section such trustee or officer shall forfeit not less than fifty nor more than five hundred dollars,” etc.

You will notice that this section only prohibits trustees from being interested, directly or indirectly, in any contract of the nature specified with the village, or with anyone in its behalf.

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It does not apply to the clerk of the village, for he is not a trustee. It is true that in the latter part of said section it mentioned both trustee and officer, but it is my opinion that this will not alter the case, as the prohibition is directed exclusively to trustees. The word "officer" must be taken as referring to such trustees.

I call your attention, however, to section 4549, stats, 1898, which provides:

"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, * * * who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospectively, 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 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."

There can be no question but that the village clerk comes within the express language of this section and I am of the opinion that it is the law as therein expressed that he has violated.

You also state that one of the trustees was appointed by the board to appear for the village and see that the village interests were protected in these contracts and that the work was done according to contract and for which he was allowed and paid the sum of two dollars per day. You inquire whether this member of the village board is liable, under said section 891, for having accepted this money for work from the village

In answer to this inquiry I will say that it seems to me that the position that the village trustee acquired was a contractual relation, and not an office; that he is hired by the board of trustees to perform the services for the village, of superintending the work performed under the contract in question. This

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was certainly a contract with said trustee, if the facts are correctly stated in your letter. I am of the opinion that the clerk has violated the provisions of section 891, that this section expressly applies to the trustees of villages and is therefore applicable in the case presented.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Coroners—May not appoint deputies—Coroner who is physician may not appoint himself to examine corpse.

County Clerk—May hold office of deputy register of deeds.

Justices of the Peace—May not charge for shorthand notes unless transcribed.

December 1, 1908.

ROBERT VERNE BAKER,

District Attorney,

Kenosha, Wisconsin.

DEAR SIR:—In your letter of the 4th inst. you have asked me these questions:

1. May the county coroner lawfully appoint another person to act as coroner in his absence?

2. May a coroner who is a competent physician and surgeon make examination of a dead body and receive fees both as coroner and as physician?

3. May justices of the peace procure the services of stenographers to take testimony in criminal trials and preliminary examinations and charge the county twelve cents per folio when such testimony is never transcribed?

4. May a register of deeds be legally appointed deputy county clerk, or may a county clerk be legally appointed deputy register of deeds?

My answer to your first question is, No. With specific statutory authority, an officer such as coroner may not appoint a deputy and confer jurisdiction upon him.

In answer to your second question I will say that section 4865 Wis. stats. provides that

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“Coroners and justices of the peace shall take inquest upon the view of dead bodies of such persons as shall be supposed to have come to their death by violence or casualty within their respective counties unless otherwise provided.”

Section 4870 provides that the officer conducting the inquest shall require by subpoena the attendance of one or more competent physicians, for the purpose of making an examination of the body and of testifying as to the result of the same. Provision is made that such physicians shall receive, instead of witness fees, such reasonable compensation as may be allowed by the county board. The coroner, when conducting an inquest, acts in the capacity of a judge, or magistrate: he may decide as to the competency of the person called as a physician to testify as to the cause of death. I am of the opinion that the two positions are incompatible and that it is not proper for a coroner, who is presiding at an inquest before a jury, to make the examination himself and to testify and to ask compensation for such services as witness.

In answer to your third question I will say that section 3774 Wis. stats. provides that a justice of the peace may be allowed twelve cents per folio “for taking examinations, testimony or for any writing done in any cause.” I am inclined to think that the word “writing” as used here should be interpreted to mean writing in longhand. If it be made to apply to the shorthand notes taken, then if such notes were transcribed, a double charge might be made. I think, also, that a reasonable construction of this provision is that such writing must be necessary and essential in the cause and that, if any writing be plainly unnecessary and of no use, it may be disallowed by the county board.

You also state that

“It sometimes happens that a corpse is found a few miles from the city in a sparsely settled place. Heretofore bills for vehicle hire have been invariably ordered paid,”
and you ask:

“Is the coroner entitled to be reimbursed for vehicle hire for transportation of jurors in such cases, or is it necessary

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that the jurors provide their own transportation and pay for the same out of the compensation allowed them by the statute?"

In reply I will say that section 4877a provides that,

“The compensation of justices of the peace and coroner for taking inquests shall be four dollars for each day actually and necessarily required for the purpose and ten cents for each mile actually and necessarily traveled in performing such duty, which shall be in lieu of all other compensation. The compensation of jurors for services therein shall be one dollar per day and ten cents for each mile actually traveled and of the constable and witnesses the same as if allowed for like services in justice’s court.”

I am of the opinion that the provision of this section relating to mileage is intended to reimburse jurors for moneys expended in transportation in the performance of their duties. I believe that the allowance of livery bills in addition to the ten cents per mile is without authority of law.

In answer to your fourth question I will say that I know of no legal objection to county officers being appointed the deputies of other county officers, unless the two positions are incompatible. If there be any conflict or inconsistency in the duties of the two officers, then they may not be held by the same person at the same time. I am unable to discover any incompatibility between the offices of register of deeds and deputy clerk of circuit court, or vice versa.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

County Clerks—May be county purchasing agent and janitor of court house. Not entitled to extra compensation for work as member of board of county canvassers.

December 4, 1908.

A. J. MYRLAND,

District Attorney,

Grantsburg, Wisconsin.

DEAR SIR:—Your two letters, of November 5th and 27th, were duly received.

You state that the county clerk of your county is a salaried officer, his compensation having been fixed by the county board at \$800 per year; that after the fixing of this salary the board appointed him purchasing agent of the county, fixing his compensation at \$25 per year, and also appointed him janitor of the court house, at a salary of \$125 per year. You ask whether he may hold these additional positions and whether he is entitled to the additional compensation.

You have also asked me whether the county clerk is legally entitled to the same compensation for services on the board of county canvassers as is given to other members of such board.

In reply to your first question I will say that there is no statute of this state prohibiting an officer such as county clerk from holding other positions compensated by the county. There is, however, a general rule laid down by our courts that one person may not hold two offices or positions at the same time which are incompatible with each other. I am unable to see any incompatibility in these three positions. I am therefore of the opinion that a county clerk may be appointed county purchasing agent and janitor of the court house and may legally receive compensation for such services.

In reply to your second question I will say that section 81 Wis. stats. provides for a county board of canvassers, in the following language:

“On the Tuesday next succeeding the election, or at any time sooner if all of the returns are sooner received, the county clerk shall take to his assistance from the fol-

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lowing named officers of the county, to-wit: the county judge, register of deeds, members of the county board or justice of the peace, associate canvassers, one of whom shall not be of the same political party as such clerk, and who shall constitute with such clerk a board of county canvassers.”

One of the chief duties of county clerks is to give information and supply blanks to election officers of their counties, to receive election returns and to compile and publish such returns. To canvass the returns of elections is therefore a logical duty of county clerks. The law provides that he shall be one of the canvassers and may choose two others to assist him from among officers named in the law. Section 95h Wis. stats. is in part as follows:

“A reasonable compensation shall be paid to inspectors and clerks of election and the ballot clerks, county and district canvassers and messengers employed and performing duties, under the provisions of this chapter, to be fixed by the town, village or county board and paid from the treasury of the town, village, county or city by which employed.”

The statute in terms makes the county clerk a member of the board of canvassers and authority is given to the county board to compensate the canvassers. This is a close question and one upon which there may be a difference of opinion. In many counties both the county judge and register of deeds are salaried officers and their salaries have been fixed by the county board. However, there is this difference: the county clerk must perform the duties of a canvasser—the law requires it of him; the county judge and register of deeds may decline such service. The section last quoted uses the word “employed” in connection with the county canvassers. It seems to me that the provision relating to compensation has reference to the two members other than the county clerk. Interpreting the language of the statute, I think that the two other members are the canvassers employed by the county clerk.

It is well settled in this state that the legislature may place additional duties upon officers whose salaries are fixed by law,

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without providing for additional compensation. I am of the opinion that the two sections above quoted must be interpreted in this way, viz.: that so far as the county clerk is concerned the legislature simply specified a particular duty and authorized him to name or employ two assistants to aid him in canvassing election returns. I am of the opinion that section 94h does not authorize the county board to provide additional compensation to county clerks because of his duties as canvasser.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Officers—Registers of deeds and clerks of court—when these officers are placed upon a salary, all fees must be converted into the county treasury.

December 9th, 1908.

ALBERT S. LARSON,
District Attorney,

Shawano, Wisconsin.

DEAR SIR:—In your letter of the 7th inst. you say that your county board, at its last meeting, passed a resolution placing the register of deeds and the clerk of the court upon a salary basis; that the resolution does not mention the disposition of fees for certified copies of the records in these offices, but provides that the salaries shall be in lieu of all fees. You have asked my opinion as to whether fees for certified copies of records belong to the county or to the respective offices.

In reply I will say that chapter 410, laws of 1901, provides that:

“The county board of any county in this state may, at its annual meeting preceding the election of county officers, by resolution, change the method of compensating the register of deeds, his deputies, clerks and copyists, from fees now provided by law, to salaries, and shall at the same time fix the amount of the salaries to be paid the register of deeds, to be elected during the ensuing year. . . . Such salaries shall be paid at the end of each month and the regis-

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ter of deeds shall keep accurate books of account in which shall be entered from day to day in a journal the items of service and the fees therefor and the name of the particular proceeding, transaction or action in which the same is rendered and shall carry the items of charges into a ledger account, with proper reference to such journal entries, and he shall pay to the county treasurer all fees, per diem and other emoluments of whatever kind received by him and shall at the end of each quarter of the year file with the county clerk, to be laid before the county board, a sworn statement of all such fees, per diem and emoluments collected by him or for him during the quarter of the year, and all the expenses of his office during such time 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.”

Chapter 411, laws of 1901, gives like authority to the county board to place the clerk of the circuit court, his deputies and clerks upon a salary and makes similar provision for a record of all fees and for the payment of the same into the county treasury.

The language of these chapters is very clear and provides plainly that the salaries paid shall be in lieu of all fees; that a record shall be kept of all fees collected, and that all moneys received for these shall be turned into the county treasury. There is no authority in these chapters for the register of deeds or clerk of court to extend credit for the making of certified copies of records.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Officer—District Attorney—If interested for hire in a bastardy case he becomes disqualified to officially prosecute.

December 9, 1908.

MR. JOHN W. REYNOLDS,
District Attorney,
Green Bay, Wisconsin.

DEAR SIR:—I am in receipt of your favor of the 8th inst. requesting my opinion as to whether or not the provisions of section 1533m, laws of 1907, prevent a district attorney from appearing at the request and expense of a plaintiff to conduct a preliminary examination on a charge of bastardy, and also whether or not a district attorney under said law is free to settle such cases as an attorney without trial and charge compensation therefor.

Replying to the same will say that while there is no express inhibition against a district attorney doing what you refer to, still it seems to me that the district attorney who is retained by a plaintiff in a bastardy proceeding and conducts a preliminary examination becomes so directly interested in the outcome of said case that if called upon to prosecute in his official capacity after the defendant is bound over for trial that he becomes disqualified and adversely interested to such an extent as will prevent him from discharging his quasi-judicial duties as a district attorney upon the trial of said case. Courts have uniformly held that a prosecuting attorney is a quasi-judicial officer and that no motive should actuate him other than his official duty to enforce the law without favor, prejudice or a pecuniary interest in the outcome. While it might be regarded by some as merely a question of administrative policy, and while perhaps no particular breach of duty could be assigned to a district attorney so employed privately by a plaintiff and subsequently appearing for the state, still I am not prepared to say that it is a legal or even wise course to pursue as it naturally leads to complications and charges of official persecution instead of official prosecution.

On the second phase of the question I am inclined to the opinion that if a district attorney takes part for compensation

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in an attempted settlement of a bastardy case which subsequently goes to trial, that he has, at least in the spirit of the law, disqualified himself from acting as district attorney in that particular trial. Of course if the case is actually settled before a court proceeding, I see no objection to the district attorney acting, as in that event he is not later called upon to prosecute in his official capacity.

I note what you say relative to the right of a district attorney to charge in case of abusive language or assault and battery. The law expressly provides that he need not prosecute in such actions. I call your attention to an opinion by my predecessor on page 271 of the Attorney General's Biennial Opinions for 1906, and some cases cited which may be of interest to you. The law relating to excise provides that the district attorney shall appear in such cases when notified and requested by the justice or magistrate and yet one would hardly say that when he was not so called he was privileged to appear as a paid attorney for the complaining witness and would not thereby be disqualified as district attorney in case of an appeal.

This is rather a nice question and while attorneys may differ, I am not prepared to say that you are justified in acting other than above outlined.

Yours very truly,

F. L. GILBERT,
Attorney General.

Public Officers—Impeachment—an officer may be impeached for acts for which he has been acquitted by a jury.

December 14th, 1908.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR:—In your letter of the 4th inst. you have referred to the trial and acquittal of Griff Thomas, Municipal Judge of Iron County, Wisconsin, and have asked for my opinion as to whether or not he may now be tried before the constitutional court of impeachment upon the same charge that was made against him on the trial in the circuit court.

Official Opinions—Public Officers.

In reply I will say that I believe that Judge Thomas may be impeached by the Assembly and tried by the Senate of Wisconsin upon the same charge for which he was tried and acquitted by a jury in Iron County. Impeachment is not a remedy frequently resorted to and therefore the number of authorities upon the question is few. Section 1 of article VII of the constitution of Wisconsin provides that officers may be impeached and removed from office for "corrupt conduct in office or for crimes and misdemeanors." The closing sentences of that section are:

"Judgement in cases of impeachment shall not extend further than removal from office, or removal from office and disqualification to hold any office of honor, profit or trust under the state; but the party impeached shall be liable to indictment, trial and punishment according to law."

This section plainly provides that a person who has been impeached, tried and punished by the two bodies of the Legislature is still liable to the penalties imposed by the statute for the offence for which he was impeached. This indicates that the framers of the constitution desired to impose an additional penalty for the commission of crimes and misdemeanors by public officials; that is, the statutes of the state fix a penalty for all; the provision in the constitution concerning impeachment provides for an additional penalty for public officers. If the trial in the courts of a public officer for a crime or misdemeanor is *res adjudicata*, then the provision for impeachment is entirely inadequate, for conviction for a misdemeanor does not necessarily remove the officer from his office.

I am of the opinion that the law of impeachment as it exists in the United States is designed to reach the delinquency of public officials. The power of impeachment is maintained that it may enable a government to purge itself of dishonest officials who, by reason of power and influence, may not be reached by trial in ordinary criminal courts.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Public Officers—When may not be interested in contracts. Section 4549 construed.

District Attorney—County Clerk—Not entitled to extra compensation for services in respect to void tax sales.

MR. A. J. MYRLAND,

Dec. 17, 1908.

District Attorney,

Grantsburg, Wisconsin.

DEAR SIR:—Your letters of the 9th and 10th inst. have been duly received. You say that the chairman of your county board is a stockholder in, and is also vice-president of, one of your banks; that this bank has been designated as a county depository, and that the chairman of the county board is one of the sureties on the bond and is a member of the committee on official bonds and as such accepts this bond. You ask:

“Is such designation by the board legal and can this bank be the county depository under the circumstances above related? Does such an affair come under the prohibition of section 4549?”

The language of section 4549 is in part 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 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, shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars.”

A contract entered into in violation of the terms of this statute is not merely voidable but absolutely void. *Quayle v. Bayfield County*, 114 Wis. 108, 115. The action of the county board in designating the bank referred to is therefore illegal and the bank is not, in my opinion, the legal depository of the county's money.

A stockholder in a private corporation has an interest in the contracts of the corporation. See cases cited in opinion pages 742-4, biennial reports and opinions, attorney general, 1906.

Official Opinions—Public Officers.

In respect to your question, contained in a former letter, concerning county clerks acting as janitors and purchasing agents for the county, I will say that in my opinion a county clerk is prohibited from sustaining such a relation for compensation under section 4549. This section provides that "any officer, agent or clerk * * * of any county * * * who shall have, reserve or acquire any pecuniary interest * * * in any contract * * * or *in relation to any public service*, shall be punished," etc. The employment of the county clerk as janitor, under the circumstances indicated in your former letter, would be, in my opinion, a contract in relation to a public service and as such void under the doctrine of the aforesaid cases. The former holding on this matter to which you refer was made by one of my assistants during my absence.

You state that it has been the custom of your county board to appoint the county clerk and district attorney a committee on void taxes and tax certificates. You ask whether the county board has the legal authority to compensate these officers for such work of investigation.

In answer to this question I will say that in my opinion it is a part of the duty of the district attorney to advise the county board and, if necessary, to appear in court to protect the interests of the state and county in respect to void taxes and tax certificates, and it would not be proper for the board to allow him additional compensation for work as member of such committee.

I am also of the opinion that the foregoing statute would prohibit the compensating of the district attorney and the county clerk for services as members of said committee.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Salaries—May not be increased or diminished during term of office.

Sheriffs—Deputies—Appointment of.

R. W. LUECK,

January 2nd, 1909.

District Attorney,

Watertown, Wisconsin.

DEAR SIR:—In your letter of the 29th ult. you say that the sheriff of your county is on a salary and was empowered by the county board to appoint four deputies, at a salary of \$50 each per year; that in January, 1907, when the present sheriff went into office, he appointed four deputies, according to this provision by the county board; that in the fall of 1907 the county board raised the salary of each deputy sheriff from \$50 to \$75 per year. You have asked for my opinion as to whether or not the deputy sheriffs that were appointed in January, 1907, for a term of two years, are entitled to the extra \$25 during their present terms of office.

In reply I will say that section 694 Wis. stats. 1898 provides that:

“The county board at their annual meeting shall fix the amount of salary which shall be received by every county officer, including the county judge, who is to be elected in the county during the ensuing year and is entitled to receive a salary payable out of the county treasury and the salary payable increased or diminished during his term of office.”

Chapter 217, laws of 1901, authorizes the county board to provide a salary for the sheriff in lieu of the fees given him by law.

In making the change from the fee to the salary basis said chapter provided that the compensation of sheriffs might be changed during their term of office, but expressly provided that thereafter said salaries should be fixed at the annual meeting preceding the election. I am of the opinion that the present sheriffs of your county are not entitled to the increased salary.

Yours very truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Public Officers.

County Superintendents—Deputies—Action by county board—salary and expenses of superintendents.

January 7, 1909.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR:—Your letter of the 6th inst. has had my consideration. You state:

“The county of Rock is divided into two superintendent districts, known as the ‘First Superintendent District’ and the ‘Second Superintendent District.’ The dividing line runs north and south. There are also two cities—Beloit and Janesville—in Rock county having city superintendents, each city having a city superintendent and working entirely independent from the jurisdiction of either county superintendent of schools. The expenses of each superintendent have been borne by the property of the district in which he resides. The appropriations have been paid from the general fund of the county and charged back to the superintendent district. In January, 1908, upon the advice of the district attorney of Rock county, it was decided that the form of procedure in providing funds whereby the certain expenses should be met was as follows: first, the district itself should decide whether an appropriation should be made; second, the superintendent district should request that the county board authorized that the expenses should be paid from the general fund and the amount so paid charged back to the superintendent district to which it was paid. This was done and orders numbered 1, 2, 3 and 4, were drawn and paid.

For further information as to these orders see page 76, proceedings of county board of supervisors enclosed herein.

“At the meeting of January what may be termed order No. 5, was passed by the whole board.

Now this matter relates particularly to what is known as the First Superintendent District. The superintendent of this district has under his supervision eighty-two school districts—133 teachers, 10 of whom are employed in high schools.

Official Opinions—Public Officers.

“In May, 1908, the supervisors of the First Superintendent District attempted to provide for a deputy in the office of their superintendent, acting in accordance with the provisions of chapter 321, laws of 1901.”

Upon this statement of facts you have asked me eight questions:

“1. Had the First Superintendent District the legal right to authorize the appointment of a deputy under chap. 321, laws of 1901?”

In reply to this question I will say that chapter 321, laws of 1901, provides that:

“The county superintendent of schools of any county or a superintendent district may, by and with the consent of the county board, appoint a deputy, provided he has under his jurisdiction not less than one hundred schools.”

It appears that Superintendent District No. 1 has eight-two school districts, one hundred and eighteen teachers, ten of whom are employed in high schools.

It does not appear from this statement whether or not there were one hundred or more schools under the jurisdiction of the county superintendent. It is, however, unnecessary to determine this, as the action of the county board in attempting to authorize the appointment of a deputy county superintendent was irregular.

There is no provision in our law for separate action by the supervisors from a county superintendent district, except that contained in chapter 52, laws of 1901, which relates solely to the matter of fixing the compensation of county superintendents. Section 703 Wis. stats. provides that the supervisors from cities having a board of education and a superintendent of schools of their own shall have no voice upon any matter relating to county superintendents. I am of the opinion that the appointment of a deputy should have been authorized by a vote of all the members of the board, except the members from such cities, and that the supervisors from the First Superintendent District could not by themselves legally authorize the appointment of a deputy county superintendent.

Official Opinions—Public Officers.

The above answers your second question, which is:

“Did the action taken by the supervisors of the First Superintendent District authorize the county superintendent to appoint a deputy?”

“3. Is the person who received the money liable for its return?”

My answer to this question is, no. Money paid out by public officials by reason of a misunderstanding of the law may not be recovered from the officials or from the recipients of the money unless the transaction is marked by haste, fraud, collusion or concealment.

Webster v. Douglas Co., 102 Wis. 181.

Frederick v. Douglas Co., 96 Wis. 411.

“4. Was the full board of supervisors’ action warranted in ordering county clerk to draw no further orders, or should such action have been taken by the superintendent district concerned? That is, can the members from the independent cities and Second Superintendent District nullify or thwart the action of the First District, which alone must bear the expense incurred?”

In reply I will say that the supervisors from the cities having city superintendents were not entitled to vote upon this question and their action was therefore illegal.

“5. Can the full board nullify the action of a superintendent district by refusing to make appropriations asked by a superintendent district? That is, if a superintendent district wishes to authorize the appointment of a deputy, can the full board nullify the action by refusing to pay money from the general fund and charge it back to superintendent district?”

My answer to this question is the same as that to question 4, that is, that this question should have been submitted to the county board, but that the supervisors from the cities were not entitled to vote on the question.

“6. Does law contemplate that each superintendent district shall have a separate fund?”

Official Opinions—Public Officers.

The statutes nowhere specifically provide for a separate fund or for a separate account for a county superintendent district. Section 703, provides merely that the electors in cities having a separate supervision of schools shall have no voice in the election of county superintendent; that the supervisors from such cities shall have no voice in the county board on matters relating to the county superintendent and that such cities shall bear no part of the expense of the supervision of the county schools. Section 704, provides for the compensation of county and district superintendents of schools. It is not specifically provided in this section that each superintendent district shall bear the expense of its own superintendent. There is, however, a strong implication that such was the intention of the law-makers. Chapter 52, laws of 1901, provides that any sum of money voted and allowed to any district superintendent for his salary and expenses shall be charged and assessed against and upon the district for whose superintendent the same is appropriated. The law provides that cities having a separate separate supervision of schools shall pay for such supervision and that in counties having but one county superintendent of schools that portion of the county benefited by such superintendent shall pay the salary and expenses of the superintendent. It has been assumed in Rock county, and I believe in another county of the state, that when the county was divided into two superintendent districts, the law which formerly applied to the county as a whole should apply to each superintendent district. It seems that the practice has been to levy a tax upon the property of each superintendent district to pay the salary and expenses of the county superintendent and all expenses for the supervision of schools for that district. So far as the salary and expenses of the district superintendent are concerned, this action is authorized by chapter 52, laws of 1901, and under the general implication and spirit of the law I am not prepared to say that the expenses of the deputy county superintendent may not be provided for in the same manner.

Your seventh question, "If the present manner of handling affairs of superintendent districts is not legal, suggest the proper plan of procedure," I think I have already answered.

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In answer to your eight question, "Does chapter 52, laws of 1901, apply to vote on traveling expenses or to all matters of the superintendent district," I will say that chapter 52 applies to the compensation of county superintendents as well as to their traveling expenses. While the body of the law mentions only the traveling expenses, the title of the act is: "An act to regulate the matter of fixing the compensation of county superintendents in counties containing two superintendent districts." I am therefore of the opinion that the provision relating to the separate vote the members of the county board and the assessment of expense against each superintendent district applies to the salaries, as well as to the expenses, of superintendents.

Yours very truly,

F. L. GILBERT,
Attorney General.

Register of Deeds—Act providing for delivery of records without compensation constitutional.

February 19, 1909.

HONORABLE C. A. HARPER,
Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR:—I have examined at your request Bill No. 198, S., relating to vital statistics. You have asked me concerning the constitutionality of section 1022-63 of this bill. This section provides that the register of deeds of each county shall be the custodian of the books, records, papers and files received from the local register in the towns of the county. The local registrars are required under this section to deliver, without compensation, these books and papers to the register of deeds. I know of no provision, either of the Federal or the state constitution, that is violated by these provisions. Our courts have held many times that the legislature may place additional duties upon public officers without providing additional compensation. The provisions relating to the recording of births, deaths and marriages are purely statutory. The fact that towns and villages

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have retained these records for many years for local use would not give them any such vested right in them as to limit the Legislature in its actions. I am of the opinion that the provisions of this section are constitutional. In saying this I am not to be understood as endorsing this policy, for I have given no consideration to the matter from that standpoint.

Yours very truly,

F. L. GILBERT,
Attorney General.

Offices—Office of under-sheriff and member of assembly—not incompatible.

F. W. CHADBOURNE,
District Attorney,

Feb. 22, 1909.

Fond du Lac, Wisconsin.

DEAR SIR:—Yours of February 16th is received. You inquire whether or not an undersheriff may hold the office of assemblyman from the fifth district without resigning his office as undersheriff.

In answer to your inquiry I will say that I find no statutory provisions that expressly prohibit any person from holding the two offices in question at the same time. Neither do I find a decision of our supreme court or of 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—as to whether they are such as to render it improper, from consideration of public policy, to hold both. The unanimous decisions of the courts of last resort seem to indicate that the physical impossibility of performing the duties of both offices will not alone be sufficient to declare the two incompatible.

I have examined the duties of the offices of undersheriff and those of a member of the legislature and I have not been able to discover any duties prescribed by statute for either that would, in my opinion, make the two offices incompatible. If the two were incompatible, the acceptance of the office of assemblyman and the qualification for that office would, *ipso facto*, vacate that of undersheriff. I do not think that I have overlooked any of

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the duties of either office in my examination, and, unless some can be pointed out that would, from consideration of public policy, render the two incompatible, I must hold that an undersheriff may hold the office of assemblyman at the same time.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officers—Compensation—Duties—Investigating committee, double compensation.

HON. JAMES A. FREAR,
Secretary of State,
Building.

Mar. 9, 1909.

DEAR SIR:—I am in receipt of your letter of March 4th in which you say,

“I am in receipt of vouchers through the Legislative Investigating Committee now in session, from Charles H. Welch, reporter, and Edward H. Smith, both employes of the committee. As I understand the facts, these gentlemen are carried as circuit court reporters and the question of double compensation has arisen in their case.

The vouchers are properly authenticated and the only question is whether or not the fact that a reporter is performing these duties for the investigating committee in any way effects his right to draw compensation as court reporter or vice versa. I am withholding the two vouchers each for 455.60, awaiting your reply. These cover cost of reporting and transcribing notes.”

It appears by examining the vouchers which you submit that the matter reported and the notes transcribed were the proceedings before the primary election investigating committee appointed in pursuance of the resolution of the Legislature of 1909.

Section 2437 Stats. 1898 as amended by chap. 485 Laws of 1907, provides for the appointment of a stenographic reporter in each judicial district other than in counties containing a city of the first class and said section requires that “Every re-

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porter so appointed shall attend upon the term of the Circuit Court in the county for which he is appointed whenever requested so to do by the Circuit Judge and to discharge such duties as the Court or the judge thereof shall require."

It will readily appear from reading this portion of said section that such reporters are not required to devote all their time to the duties of the position which they hold but are only required to attend court and perform such duties as the court or judge thereof shall require. The section providing for said duties being so worded it follows that they may perform other duties even for the state which are not included in the duties they are required to perform as stenographic reporters. As I view it, an officer or employe of the state is not required to devote all his time to the service of the state unless the statute under which his duties are defined so requires and then the duties required of him are such as he must necessarily perform by virtue of his office or employment or such as are reasonably incident thereto. It could not have been contemplated by the legislature that one employe as a stenographic reporter in the Circuit Court would, by reason of his employment, be required to take notes and transcribe proceedings had before a legislative committee. An officer is required, for the compensation provided by law, to attend *to all the duties* of his office without additional compensation but that does not mean that he is required to perform gratuitously, or for the compensation allowed him, duties which are foreign to his office. *Kollock vs. Dodge* 105 Wis. 187—198.

The case you present is not one of double compensation. Double compensation would mean two compensations for performing the same duties or a second compensation for performing a duty which by law the officer was required to perform. No such case is here presented. Sec. 2438 of the statutes as amended by chap. 485 Laws of 1907 provides for the appointment of an assistant reporter when two judges are holding court in the same county and for a compensation to be paid by the county to the assistant so employed and sec. 2437, *supra*, provides for the appointment of assistant reporters by the circuit judge when it shall be necessary.

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It would not be a case of necessity to make such appointment when the regular reporter is away performing other duties than those required of him by law, nor would the case presented be one where an appointment of an assistant may be made where two judges are holding court in the same county. Hence, I conclude that if while either of these reporters was absent from his duties they were performed by an assistant appointed by the court that such assistant should be compensated by the reporter so absent, but that is not a question which comes before you, as the compensation of such assistant, when not otherwise made, is paid by the county in which he is employed.

It follows from what I have said that if a circuit court stenographic reporter, though paid a salary by the state, is not required to be in attendance at court or to otherwise perform official duties he may be employed at other employment and receive compensation for both even though the state be his employer in both capacities. See *Kollock vs. Dodge*, *supra*.

But it is scarcely necessary to add that this would not be true if the work he was employed to perform came within the scope of his official duties and the best test of that is whether he could be compelled to perform the extra duty for which he seeks extra compensation. It appears to me that it would be absurd to argue that a circuit court reporter could be compelled to act as stenographer for a legislative committee under his employment as a court reporter. The latter work is entirely foreign to his official duties, hence he is entitled to compensation for both employments. As I view it he is as certainly entitled to it as he would be if employed to work for a private individual. The *Kollock* case above cited makes this view extremely clear.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Public Officers—May not travel outside of the state at public expense unless specifically authorized by statute.

HON. C. P. CARY,

July 3, 1909.

State Superintendent of Public Instruction,
Madison, Wis.

DEAR SIR:—I am in receipt of your communication of the 24th ultimo wherein you request my interpretation of that provision of chapter 523 of the laws of 1909, which reads as follows:

“No item shall be audited for expenses of any officer or employee of the state or university while attending any convention or other meeting held outside of the state, unless such expenses shall be authorized by the governor, and specific statutory authority exists therefor.”

as applied to the state superintendent in attending educational meetings or making investigations outside of the state, which you are expressly authorized to make by chapter 37 of the laws of 1903.

In reply I will say that, in my opinion, the specific authority conferred upon you by said section to attend conventions and make investigations outside of the state is not the “specific statutory authority” for the auditing of the expenses incurred, contemplated by chapter 523, laws of 1909.

It is accordingly my conclusion that such expenses should be authorized by the governor in order to be audited.

You have also asked for my opinion as to whether or not the law authorizes you to direct the assistant state superintendent, the free high school inspector, the deaf school inspector, the state graded school inspectors, the chief clerk and the library clerk to make investigations or attend meetings outside of the state at the state's expense.

The law relating to the assistant state superintendent is in the following language:

“The state superintendent may appoint under his hand an assistant, who shall take the constitutional oath of office, which, with his appointment shall be filed in the office of

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the secretary of state. Such assistant shall perform such duties as the superintendent shall prescribe, not inconsistent with law; and the superintendent shall be responsible for all acts of such assistant.

“The assistant state superintendent shall be reimbursed the expenses actually incurred by him in the performance of his duties and the accounts for such expenses are approved by the state superintendent.”

It should be noticed that the statute imposes no specific duties upon the assistant state superintendent. Like the assistants of other state officers, he may perform many of the duties of his chief. He is made the representative of the state superintendent and the latter is responsible for all of his official acts. I am of the opinion that the state superintendent may authorize his assistant to attend educational meetings and make investigations outside of the state, the same as he is himself authorized to do, but his expenses should be authorized by the governor.

The duties of the high school inspector are more specifically defined. Section 165a is as follows:

“He may also appoint in like manner an inspector of free high schools, who shall assist him in visiting, inspecting and supervising such schools and aid in giving information and assisting in the organization and maintenance thereof in towns where there are no graded schools. When he is not engaged in the performance of such duties, said inspector may be assigned to such duties in the office of state superintendent as the latter may designate.”

The duties of the chief clerk, the library clerk, the inspector of rural schools and the inspector of day schools for the deaf are also specifically set forth. In the statutes relating to some of these it is provided that, when these officers are not engaged in the work of these specific things, they may perform other duties prescribed by the state superintendent. The law provides that they shall be reimbursed their actual and necessary expenses in the performance of their duties. I think that a different rule prevails concerning these officers, whose duties

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are specifically defined, than that governing the assistant state superintendent. The latter is the personal representative of state superintendent, is authorized to sign his name officially and may accept service of legal papers directed to his chief. In the absence of the state superintendent he may legally perform many of his duties.

I am therefore of the opinion that the state superintendent may not authorize the high school inspector or other subordinates in his department, except the assistant, to attend to educational meetings outside of the state at the public expense.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officers—The offices of public administrator and district attorney are incompatible.

F. W. BURNHAM,

District Attorney,

Richland Center, Wisconsin.

July 27th, 1909.

DEAR SIR:—Yours of June 20th was duly received and has had careful consideration. You state that Judge McCorkle of the county court of your county, has tendered to you the appointment of public administrator, and you submit the question whether the two offices are incompatible and whether it is proper for you to accept said office; also whether, if said offices are compatible and it is proper for you to accept this appointment, you might still appear as attorney for the administrator, executor or personal representatives of deceased persons having estates to settle in your county, while you are acting as public administrator.

In answer to your inquiry I will say that, under chapter 504, laws of 1909, being subdivision 3 of section 1087—3 of the statutes, the district attorney is required to assist the public administrator who is to appear for and act in behalf of the county and state in the county court in such estates as the court may in its discretion deem necessary. The statute then provides a fee for the public administrator.

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It seems that the county in this case is entitled to the services of two persons: the public administrator and also the district attorney. If the two offices are merged into one the county will receive the services of only one person. In the case of *State v. Jones*, 130 Wis. 572, our court quotes the following dictum by Justice Buller, which was followed in *State ex rel. Knox v. Hadley*, 7 Wis. 700, and which became the basis of the decision in said case:

“If the king by his charter say there shall be a mayor, twenty-four jurats, and a town clerk, the corporation cannot by their own act reduce the number by consolidating two of these offices.”

In the case of *state ex rel. Knox v. Hadley*, *supra*, the court held that the offices of police justice in the city of Watertown and justice of the peace in said city were incompatible and could not be held by the same person. The court said:

“In the plainest terms the charter gives the city four judicial officers of the grade of justice of the peace, while, if the relator could make good his right to the office of police justice, it would in fact have but three.”

Our court said in the case of *State v. Jones* that this is a strong and authoritative declaration of public policy, and, under the authority of said case of *State ex rel. Knox v. Hadley*, the court held the offices of justice of the peace and county judge, or court commissioner, to be incompatible.

I am of the opinion that the principle laid down in these cases would apply in the case before us. In the matter of the collection of the inheritance tax the county is entitled to the services of two officers—that of public administrator and that of district attorney. It would be against public policy to merge these offices into one, by permitting one person to hold the two.

You will notice that in subdivision 4 of section 1087—17 of said chapter 504 the county court is authorized to appoint an assistant district attorney in counties containing a population of over two hundred thousand, and provision is made for the assistant to draw the compensation allowed for public administrator and to turn the same into the public treasury. It can

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fairly be inferred from this that in other counties of the state the county judge is not permitted to appoint an occupant of the district attorney's office to this position. I am personally aware of the discussion that was had in the committee and the arguments made regarding the law in question, on this point, and I know that it was the intention of the legislature to have two officers in each county—a public administrator and a district attorney—to have charge of the collection of the inheritance tax. It often happens that one of these parties is disqualified, by reason of interests in the matter, to act for the state and in such case the other is in position to do the work.

It is therefore my opinion that it would be improper for you to accept the position of public administrator while you are district attorney of the county.

It is not necessary to answer your second question, as I hold that it would be improper for you to hold the office of public administrator while you are district attorney.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

State Officers—Employment of one officer in two capacities or positions. This may be done when such holding of two positions is not forbidden by law and when the two positions are not incompatible, when the duties of either do not require the performance of the duties of the other, or when the incumbent can attend, properly, to the duties of each.

Sept. 16, 1909.

HON. J. Q. EMERY,

State Dairy & Food Commissioner,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 13th in reference to transferring your analytical chemist, Dr. Fischer, from that position to the position of assistant chemist provided for in chapter 144 of the laws of 1903. Your further statement informs me that Dr. Fischer has recently appointed to the position of professor of analytical chemistry in the state university and your

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inquiry is whether that can be done, rather to the effect of whether Dr. Fischer can hold and perform the duties of both positions and receive the salaries connected with each.

I am also in receipt of a copy of your letter to the state civil service commission in relation to this matter dated september 13, 1909.

Replying you are informed that there is no statutory objection to such transfer being made or to Dr. Fischer holding and performing the duties required by each position and receiving the salary of each. The only other questions that occur to me which require consideration are, first, are the positions or offices conflicting or incompatible? Second, will he be able to fill both positions and perform the duties required of him in each capacity without one interfering with the other.

I am not acquainted with the duties which would be required of Dr. Fischer as professor in the university, but assume that it would be lectures and practical exemplifications and experiments in chemistry. How much of his time would be required in that work is impossible for me to state or form any opinion but his duties as assistant chemist would be understood to be that he should assist the dairy and food commission "when needed." That is to say, the statute authorizes the appointment of such assistant and provides for his compensation. Evidently the legislature contemplated that such services would not require all of his time or a greater salary would have been provided and the statute does not provide that the assistant chemist shall give all of his time to the work so required of him. In this respect the duties of that office are very different from those of the assistant chemist, for in chapter 390 of the laws of 1905, the duties of that position are prescribed by law and read as follows:

"The assistant chemist shall be a competent analytical chemist and shall devote his time exclusively to the work of the commission."

If the provisions of law in respect to the duties of the chemist provided for in chapter 144 of the laws of 1903 read as above quoted, it would be impossible to make the change proposed as the assistant chemist therein provided for is required to devote his time exclusively to that work, but as stated, such is not the

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provision of law in relation to the assistant chemist provided for by chapter 144 of the laws of 1903.

Nor can I see that there is any conflict of duties or incompatibility between the two positions. The duties do not conflict and they are entirely consistent one with the other. Neither do the duties of one require the performance of the duties imposed by law upon the other. This is certainly true so far as the duties of said assistant chemist are concerned and I say this on the assumption that the duties of a professor of chemistry in the university do not require him to perform chemistry work for the dairy and food commission. I think this assumption is certainly safe and true.

An erroneous opinion seems to obtain in some quarters to the effect that one person cannot be employed in two capacities or positions by the state and be compensated for each. This is not true when the law or agreement under which the official is employed does not require him to devote "all of his time exclusively to the performance of the duties of the position he holds and when the law does not require him to perform the duties of such other position.

Because one is a state official or employed to perform certain specific duties or to perform such duties as are assigned to him by his superior officer, it does not follow that he cannot be employed in other capacities even by the state when the duties of the two positions do not conflict, where the law does not require him to perform the duties of the second employment and where the duties of the additional position or employment do not interfere with his successful performance of the duties of the first.

But of course it will be borne in mind that no general rule may be laid down to govern all positions. There are many different positions and employments and various laws relating to them and as to each position or each class of officers or employes the law relating to the duties thereof must be considered and interpreted separately and independently of others.

In regard to your second question I will only say that whether or not Dr. Fisher can fulfil and perform the duties of both offices rests entirely with yourself and the Regents of the University. If you and they consider that the work of both posi-

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tions can be successfully performed by him without in any way neglecting or curtailing the duties of either, then I see no objection to the arrangement being made which you submit. Upon the other hand, if either you or the Regets consider that the work in any of these positions is so arduous or irksome or requires such constant attention that it forbids work in the other then such appointment should not be made.

I trust what I have said will clearly explain the law to you and fully answer the questions which you submit.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officer—Section 4549 stats. construed—A sale of land by a justice of the supreme court to the state is not prohibited by said section.

HON. E. M. GRIFFITH,
State Forester,

Oct. 11, 1909.

Madison, Wisconsin.

DEAR SIR:—Under date of the 6th inst. you have requested my opinion as to whether section 4549 of the statutes would prohibit a justice of the supreme court from selling 69.90 acres of land to the state for the consideration of \$2.00 per acre.

In reply I will say that the parts of said section material to the question read as follows:.....

“Any officer * * * * of the state * * * who shall have, reserve or acquire any pecuniary interest, directly or indirectly, in any way or manner, in any purchase or sale of any * * * real property, or in any * * * deed * * * real made by, to or with him in his official capacity or employment, or in any public or official service * * * shall be punished * * *” etc.

After considerable research and consideration I am of the opinion that in order for the act to come within the inhibition of the statute the person dealing with the state

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must act "in his official capacity or employment or in * * * (a) public or official service", the object of the statute being, I believe, to prohibit a public officer from placing himself in a position whereby his individual interest is in opposition to his official duty.

Justices of the supreme court have absolutely nothing whatsoever to do with the purchase or sale of lands to or for the state, so that in selling lands to the state a justice of said court would not be acting in his "official capacity" nor in "any public or official service."

I am therefore of the opinion that said section would not prohibit the transaction referred to.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officers—Contracts with themselves illegal.

Oct. 12, 1909.

MR. GEO. THOMPSON,
District Attorney,
Ellsworth, Wisconsin.

DEAR SIR:—This Department is in receipt of your communication of the 8th inst. which reads as follows:

"This office has been informed that in a certain city in this county the mayor and one of the aldermen have cooperated with the street commissioner and worked on the streets personally and with their teams; that the services thus rendered by such mayor and alderman have not been under any special contract therefor, but have been rendered per diem, the same as other labor employed by the commissioner; and that such mayor and alderman, like other laborers similarly employed, have received city order in payment of such services.

In your opinion, can a prosecution of the said mayor and alderman be maintained under section 4549 of the statutes, Ch. 282 Laws of 190(?

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“If in your opinion such prosecution can be maintained, under what part of said section would you advise the formal charge to be made?”

In reply I will say that the part of section 4549 pertinent to the inquiry reads:

“Any officer, * * * of any * * * city or in the employment thereof * * * who shall have, reserve or acquire any pecuniary interest, directly or indirectly, * * * in any way or manner, in any * * * contract, proposal or bid in relation to the same, or in relation to any public service, or in any * * * wherein or receipt made by, to or with him in his official capacity or employment, or in any public or official service * * * shall be punished * * *” etc.

The object of this section is to prohibit a public officer from placing himself in a position whereby his individual interest is in opposition to his official duties.

I am not advised of the particular duties imposed upon the mayor and aldermen of the city referred to, in respect to the making of contracts, payments thereunder, etc., for work of the nature of that rendered in the instant case. Consequently I can advise you only to the extent that if the mayor and alderman had any duties to perform for the city in respect to the contracting for or the payment of such services their acts, as stated by you, would bring them within the provisions of said statute.

In this connection I call your attention to section 925-225 of the statute which provides:

No city officer shall be interested directly or indirectly in any improvement or contract to which the city is a party, and whenever it shall appear that such is the case, such contract shall be absolutely void and the city shall incur no liability whatever thereon.”

You will find a discussion of this section in an opinion rendered by the Hon. L. M. Sturdevant to W. K. Parkinson, published in the Biennial Report of the Attorney General, 1906,

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page 346. You will also find the construction placed upon section 4549 by this Department, which may be helpful to you, in the Report of 1908.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Offices—What incompatible.

C. A. KADING,

Nov 2, 1909.

District Attorney,

Watertown, Wisconsin.

DEAR SIR:—In your letter of October 29th you have asked whether, under chapter 437, laws of 1909, a member of the county board may be elected as superintendent of the county insane asylum.

Chapter 437 as published in the session laws reads as follows:

“There is added to the statutes a new section to read: Section 4549t. No officer or employe of the state, village or county board shall, during the term for which he is elected, be appointed or elected to any office or position which has been created by or the election or appointment to which is vested in such city council or in such town, village or county board.”

You will notice that this chapter is entitled, “An act to create section 976m of the statutes, relating to city, town vilage and county officers.”

Chapter 437 creates section 976m, and does not create section 4549t. The latter section is created by chapter 438. In some way the public printer jumbled chapters 437 and 438. Chapter 437 as published on page 532 of the session laws contains the opening words of chapter 438 and the closing words of chapter 437 as they were enacted. I have examined the original act as passed by the Legislature and filed in the Secretary of the State's office, and section 976m as published in the session laws on page 381 is correct. The language there

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found is the language of chapter 437 as enacted by the Legislature. Chapter 437 as published on page 532 is therefore not law. Section 976m reads as follows:

“No member of any city council, town, village or county board shall, during the term for which he is elected, be appointed or elected to any office or position which has been created by or the election or appointment to which is vested in such city council or in such town, village or county board.”

Section 604h as amended by Chapter 250, laws of 1903, places the election of the superintendent of the insane asylum in the board of trustees and therefore the appointment of a superintendent of the asylum is not vested in the county board but in a separate body created by the county board. It would seem that there is nothing in section 976m in and of itself that would prevent a member of the county board from acting as superintendent of the insane asylum. I think it would be well, however, for you to give some thought to the question as to whether or not the offices of member of the county board and superintendent of the county asylum are incompatible, in view of the other provisions of section 604h as above amended.

Very truly yours,

F. L. GILBERT,

Attorney General.

Fees—Sheriff—Entitled to 25 cents per folio for drafting notices to parents notifying them that their children are required to attend school.

HON. JAMES A. KIRWAN,

March 15th, 1909.

Distric Attorney Calumet County,

Chilton, Wisconsin.

DEAR SIR:—Yours of March 6th and March 8th were received. You state that you have read the opinion of this department published in the biennial report of 1908, found on pages 767 and 768, and have noticed that it is therein stated that a sheriff or under sheriff, when acting as truant officer and serving notices required by section 439cc by registered mail to parents for the nonattendance at school of their children, is

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to receive for drafting said notice, 25 cents per folio, under subdivision 20 of section 731 of the statutes of 1898. You inquire why subdivision 4 of said section would not be the provision or statute fixing the fees for the service by mail of such notice.

Subdivision 4 provides that the sheriff shall receive for "making a copy of any bond or undertaking, summons, writ, complaint or other paper served or taken when required by law or demanded by a party, ten cents per folio."

You will notice that, under this section, the sheriff is given a fee for copying certain papers while, under subdivision 20, he is given a fee for drafting certain papers. It is true that it provides that he is to receive for "drawing an inventory or other paper," except return upon a summons, subpoena or venire, 25 cents per folio. "Or other paper" in this provision is broad enough to include any paper that the sheriff is required to draw. It matters not whether it be in a civil suit or in a criminal action. Under said section 439cc the sheriff is required to serve the notice, and this notice must be drawn by himself. He does not copy a notice that was drawn by anyone else, in making this service, but he is to draw said notice and it would not be fair to give him the fee that he would receive for copying a paper that was already drawn. It is for this reason that I believe that the fee to which the sheriff is entitled for drawing the notice in question is fixed by subdivision 20, instead of subdivision 4 of said section 731. Said section 439cc provides what the notice shall contain and, if the sheriff will unnecessarily place in said notice matters that are irrelevant and not reasonably necessary to inform the party, the country board would be authorized in cutting down his fees. A fee of 25 cents for said notice is all that I believe would be required, as I do not think that it is necessary to make said notice longer than one folio. I agree with you that the sheriff cannot write a treatise on law and incorporate it in said notice and receive 25 cents a folio.

I believe this answers your questions.

Very respectfully yours,

F. L. GILBERT,

Attorney General,

Official Opinions—Public Officers.

Offices—Fees—Sheriff as truant officer—county treasurer not to receive compensation for serving on committee of county board—cannot so serve. County clerk not to receive compensation for service on county canvassing board.

March 20th, 1909.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Yours of March 18th is received, acknowledging receipt of my opinion recently sent you, wherein I gave my reasons for holding that subdivision 20, instead of subdivision 4, of section 731, stats. 1898, was selected in determining what fees a sheriff of a county should have under chapter 446 of the laws of 1907, as a truant officer, when serving notice by mail to parents, of the non-attendance of their children at school.

You suggest that I have overlooked the following question in said opinion:

“Why allow the sheriff any fee or for any copies of any papers or drafting any notice when the statute (446 of 1907) says: ‘Such sheriff acting as truant officer hereunder shall receive the same fees as provided for such officers in criminal actions brought under the laws of this state?’”

You say that you understand that sheriffs in criminal cases get fees only for serving warrants and for mileage traveled, etc., and that there are no fees for the drafting of any papers, and you inquire, “how then, can he be given 25 cents a folio for the notices in question?”

In answer to this I will say that I believe my former opinion stated enough facts for you to draw the necessary conclusions. Subdivision 20 of section 731 applies to all cases, either civil or criminal. The principle is established that, whenever the sheriff is required to draft any papers, he is to receive 25 cents per folio. It may be true that, under the present statute, there is no paper required of the sheriff to be drafted in criminal cases, but the principle holds true, nevertheless. Should any statute be enacted requiring him to draft any papers, he would receive 25 cents per folio, under said subdivision 20. As truant officer

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he is required to draft the notices and, under the principle laid down in subdivision 20, he is authorized to receive 25 cents a folio. The sheriff is not supposed to draft any papers at present without receiving a fee for the same, when there is an express provision in the statute authorizing him to receive 25 cents per folio.

You submit also the following question :

“Can a county treasurer in office, who is appointed by the chairman of the county board in Calumet county as one of a committee on public grounds (a standing committee of the county board of supervisors) receive any pay besides his salary as such county treasurer for committee work done by him on such committee, such as shoveling snow off the court house square sidewalks, hiring washwomen and superintending their scrubbing in various offices of the county, mending sidewalks and public buildings and getting small things for various county officers, etc.?”

In reply I will say that I have looked over the statutes on the powers of the county board and I fail to find any provision authorizing the county board to appoint a county treasurer on any of their standing committees. The committees of the county board are supposed to be members of said board. (See section 668 stats. 1898). The care and supervision of the county buildings and other county property is given to the county board of each county. (See section 669, subdivisions 1, 3 and 6.)

Unless some provision of our statutes can be pointed out authorizing the county board to appoint the treasurer on such committee, or to appoint other persons than members of the county board on such committees as you speak of, the county board has no such authority. In the case of *Supervisors of Kewaunee Co. v. Kniffer*, 37 Wis. 496, the county board undertook to allow the county treasurer two thousand dollars above his regular salary, for selling and assigning tax certificates to the county during his two terms. The court decided in that 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—that the county board has no authority for making an extra allowance to him for the performance of that duty. On page 501 the court said :

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“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 therefore. 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.”

The county treasurer, being an officer of the county, cannot be interested in any contract with the county, so that the county board could not employ him to do the work for the county, under the well-known principle of law in such cases. I am unable to find any authority that would authorize the county board to pay the treasurer for the services mentioned in your inquiry.

You also submit a third question:

“Can a county clerk in an office in Wisconsin, acting on the board of county canvassers, at which he is a candidate for reelection, legally charge any sum as day fee while acting as such canvasser on such canvassing board, said clerk drawing a salary of \$800. from said county at said time as county clerk?”

In answer to this question I will say that, by section 81 stats. 1898, the county clerk is made a member of the board of canvassers for the county. This is part of his official duty as county clerk. His services rendered as such member on the canvassing board are paid for by his salary as county clerk. There can be no question about this, under the decisions of our courts and the principle of law generally laid down by all courts. (See *Supervisors of Kewaunee Co. v. Kniffer, supra.*)

Hoping that I have answered all your questions, I remain

Very respectfully yours,

F. L. GILBERT

Attorney General.

Official Opinions—Public Officers.

District Attorney—Has no right to refuse to prosecute a person who has violated a state statute on the ground that the city authorities are swearing out the warrant while there is a city ordinance on the same subject which was also violated.

April 26, 1909.

J. HENRY BENNETT,

District Attorney,

Viroqua, Wisconsin.

DEAR SIR:—I have received your communication of April 22nd, wherein you state that you have received my former opinion dated April 12th. You say:

“Perhaps I did not make ‘my former letter asking your opinion entirely clear. I desire your idea of the propriety of the district attorney’s declining to prosecute liquor and gambling cases arising in villages and cities on complaint of village and city officials in cases where their own ordinances are ample and under which it is their duty to prosecute and thus enforce the same. Can such officials thus shirk their own responsibilities and duty, decline to enforce their own ordinances and prosecute under them, shift the burden of prosecuting on the state and on their own complaint compel me to action?’”

In answer I will say that, in volume 12 Cyc., on page 288, we find the following:

“Fines are often punishable under municipal ordinances while also punishable under the state law as offenses against the state. Where the same act constitutes two crimes, one violating a city ordinance and the other violating a state statute, it is generally held that one charged therein may be tried for both, and that a conviction or an acquittal of either is no bar to a conviction of the other.” (Citing a great many cases in note 9)

Under this rule of law I fail to see how a district attorney could properly refuse to prosecute an offense against the state law on the ground that there is a city ordinance which has also been violated. The offender may be punished under both and

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where the complaint is made by the city officers, who have a right to make the complaint as well as any other citizen, it is the duty of the district attorney to prosecute. The existence of a city ordinance that has been violated by the same act is no excuse for a district attorney to refuse to prosecute under the state law.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Sheriff—Cannot demand indemnity bond to serve papers in criminal cases. Card playing for gain is gambling. Sheriff is not protected in executing a warrant which shows upon its face that it is void and issued without authority. Opinion of attorney general 1908, p. 265, referred to.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

May 1st, 1909.

DEAR SIR:—Yours of April 16th received. You have submitted to me for my official opinion a number of questions, which I will answer in the same order as presented by you. You state that a stranger came into your county before a justice of the peace and swore out a search warrant for "slot machines in a certain saloon building located on Main street, in the village of Black, in Calumet county, Wisconsin, and which saloon building was then and there owned and operated by one John Brown," etc.

1. "Can an officer who has such warrant delivered to him for service first legally demand an indemnity bond, before entering on said premises and making said search under said search warrant under chapter 205 of the laws of 1905 and section 4539 R. S. Wis. 1898?"

In answer I will say that I know of no statute that authorizes the sheriff to demand an indemnity bond in a criminal case. The sheriff may require indemnity bonds from the plaintiff in civil cases, under the provision of our statutes, but I do not understand that such provisions are applicable to criminal cases.

2. "Can the sheriff under these laws above referred to destroy or burn such slot machines before order of court dir-

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ecting same, or is it his legal duty to do so without such order?"

I will refer you to the opinions of the attorney general on this subject, found on pages 265, 280 and 286 of the biennial report and opinions of the attorney general for 1908.

3. "If John Brown is arrested under such search warrant, a slot machine being found on his said premises, under what section of statutes, or law, is he triable, and what punishment is he liable to?"

This depends upon the facts in the case. The facts may be such that the only proceeding that is justifiable is the destruction of the gambling device, while in other cases the facts may be such that the party in whose possession the slot machine may be found may be punished under one of the sections of our statute.

See sections of chapter 185 of the statutes of 1898.

4. "Under section 4329 R. S. Wis. is not that a circuit court case? And under these laws, is not card playing in saloons for drinks gambling too and punishable under these laws?"

In section 4739 of the statutes of 1898 you will find the rule as to whether this case is a justice court case or a circuit court case and, in regard to card playing for drinks being gambling, I will refer you to the above cited opinions of this department, which clearly hold that playing for gain of any kind is gambling.

5. "If justice court warrant is defective, or he loses jurisdiction, but goes on with the case and sheriff imprisons defendant on his commitment or destroys such machines, is liable, personally or officially, to said defendant for such false imprisonment, or to the owner for the destruction of his property?"

If the warrant shows upon its face that it is invalid and issued without authority, the sheriff is not protected.

See *Cantwell v. Sherman*, 35 Wis. 103.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Town Treasurer—Is not entitled to 2 per cent as a fee for money collected from county treasurer for public schools.

May 13, 1909.

MR. RALPH E. SMITH,
District Attorney,
Merrill, Wisconsin.

DEAR SIR:—Yours of May 1st was duly received. You state that the treasurer of the town of Pine River in your county received from the county treasurer state and county moneys for public schools, amounting to \$2753, and that on this amount he demanded of the school board of the town of Pine River, which town is under the township system, a fee of two per cent for collection.

You inquire whether the town treasurer is entitled to the said two per cent of state and county moneys received from the county treasurer for school purposes.

Section 840, as amended by chapter 335, laws of 1899 is as follows:

“Every town treasurer shall receive two per centum on all taxes collected by him on or prior to the thirty-first day of January, and five per centum on all collected thereafter during his term to be retained from the collections; provided, the annual town meeting may, by ballot or resolution, reduce such fees on taxes paid on or before the thirty-first day of January, to not less than one per centum; and in addition, thereto when collection is made by distress and sale of goods, the same fees given by law to constables for levy and sale of goods exception upon execution, and also two per centum of all drainage fund moneys that shall be received by him from the state or county, to be retained out of such moneys; and for making his return of delinquent taxes, one dollar and six cents for each mile traveled on way to deliver the same, to be paid by the county treasurer on settlement; he shall have no other compensation.”

You will notice that this section states upon what moneys the treasurer receives a per cent and in conclusion states that he will have no other compensation. The conclusion is inevitable

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that the treasurer can receive no other compensation than that expressly set forth in said section. There is nothing to indicate that the two per cent is to be paid on the money received from the county treasurer for school purposes. This is not a tax collection by him and as it is not expressly provided that he shall receive two per cent of said money, I am of the opinion that he is not entitled to the same.

I find no other provision of our statutes which would authorize the treasurer to receive said two per cent. I am, therefore, of the opinion that he is not entitled to the same.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Coroners—Must act at request of district attorneys.

D. E. McDONALD,

July 2, 1909.

District Attorney,

Oshkosh, Wisconsin.

DEAR SIR:—In answer to the question contained in your letter of the 1st inst. I will say that the law authorizes coroners to hold inquests only at the request of the district attorney. The constitutionality of this law has been questioned, but our supreme court has not passed upon it and it should therefore be considered constitutional and valid. I think you are justified in refusing to certify to the expenses of a coroner who acted without the knowledge and consent of the district attorney.

Yours very truly,

A. C. TITUS,
Assistant Attorney General.

Public Officers—A woman is ineligible to the office of register of deeds in this state.

July 29th, 1909.

HON. O. G. MUNSON,

Private Secretary Governor of Wisconsin.

DEAR SIR:—Yours of July 28th is received. You desire my opinion as to whether a person in Wisconsin not an elector (a

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woman) can legally be elected or appointed to the county office of register of deeds.

In answer to your inquiry I will say that Attorney General E. R. Hicks, on February 26th, 1902, gave an opinion on this question to the Honorable Robert M. LaFollette, then governor of Wisconsin, which you will find on page 189 of the report and opinions of this department for 1902.

Since said date no statute has been enacted in this state making a woman eligible to the office of register of deeds. I am of the opinion, and so advise you, that under the law as it now stands a woman cannot be elected or appointed to fill the office of register of deeds. The grounds for my opinion are well stated in the opinion to which I have referred you, which it is not necessary here to repeat.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Salaries—Increase during term of office prohibited—election canvassers—compensation.

Oct. 16, 1909.

MR. JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—In your letter of the 14th inst. you say that the county clerk of your county has presented a bill to the county board for compensation for his services as a member of the county board of canvassers and you have asked me if such bill is a legal claim against the county. You have called my attention to section 694, Wisconsin Statutes of 1898, and to several decisions of our supreme court relating to the increase of officers' salaries during their terms of office.

Section 694 has some bearing upon the question in hand as showing the intention of the legislature. The cases which you cite all interpret section 26 of Art. IV of the state constitution. I do not think that there is any conflict in these cases as you suggest, but that the doctrine laid down in 21

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Wis. 612 and 50 Wis. 178, to the effect that this provision of the constitution prohibiting the increase of the salaries of public officers during their terms of office relates only to officers whose salaries are paid from the state treasury is maintained in any of them; however, I do not think that the constitutionality of section 94h, which provides compensation for county canvassers, is involved in this question.

Section 81, Statutes of 1898, provides that:

“On the Tuesday next succeeding the election, or at any time sooner, if all the returns are sooner received, the county clerk shall take to his assistance from among the following named officers, to-wit the county judge, register of deeds, members of the county board or justice of the peace, two associate canvassers, one of whom shall not be of the same political party as such clerk and who shall constitute with such clerk a board of county canvassers; and in case of the above named officers belonging to the same political party, then said clerk shall elect from the opposite political party some reputable citizen and elector who act as the third member of said board.”

Section 94h, statutes of 1898, provides for the compensation of canvassers and messengers in the following language:

“A reasonable compensation shall be paid the inspectors and clerks of election and to ballot clerks, county and district canvassers and messengers employed and performing duties under the provisions of this chapter to be fixed by the town, village or county board or common council and paid from the treasury of the town, village, county or city by which employed. The messenger of the canvassing board of the senate or assembly district shall be paid by the county to which he shall be sent. Every messenger sent by the Governor, Secretary of State or State Board of Canvassers shall be paid out of the state treasury a reasonable compensation to be fixed by the Secretary of State.”

The reading of these two statutes together leads me to believe that the legislature did not intend to provide extra compensation for the county clerk for his services as canvasser.

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The very language of section 81, "shall take to his assistance" indicates that the county clerk had a duty in the matter of determining the result of elections as such officer.

I am of the opinion that he takes these duties *cum onere*. In relation to the state canvas the law makes the Secretary of State, the State Treasurer and Attorney General a board of canvassers. It provides no compensation for them but they take these duties as additional burdens of their offices. The law provides that when any one of these canvassers shall himself be a candidate at the election the chief justice of the Supreme Court may appoint some other state officer or some other disinterested person to act as canvasser and that in such case compensation shall be paid. I think that the intention of the legislature, although not so clearly expressed, was much the same in regard to the compensation for the county canvass. The cases which you have cited in your letter, relating to additional duties imposed upon sheriffs without compensation all have a bearing upon this question as showing that the legislature has in similar instances given additional duties to be compensated.

I am of the opinion that the claim of your county clerk for additional compensation is not a legal claim and should, therefore, not be allowed by your county board.

Very truly yours,

F. L. GILBERT,
Attorney General

Sheriff—Salary—Opinion on resolution of county board of supervisors of Fond du Lac county fixing salary for sheriff.

November 9, 1909.

FRANKLIN W. CHADBOURNE,
District Attorney,

Fond du Lac, Wis.

DEAR SIR:—Yours of November 1st was duly received. You state that up to the year 1905 the sheriff of Fond du Lac county had always been on a regular fee basis, but that in June, 1904,

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a resolution was passed by the county board providing for a salary for the sheriff of six thousand dollars per annum, for the under-sheriff, of twelve hundred dollars and for the jailer, of five hundred dollars; that these salaries were paid strictly according to chapter 217, of the laws of 1901; that thereafter every two years the county board has fixed the salary of the sheriff by resolution, under said chapter 217; that in 1907 the legislature amended said chapter 217 by the enactment of chapter 596, laws of 1907, by inserting therein after the word "county," the following: "having a population of at least three hundred thousand," thus making the law applicable only to counties in which the population is at least three hundred thousand; that said chapter 596 took effect July 15th, 1907; that thereafter, at the November session of the county board in the year 1907, the usual resolution was adopted fixing the salary of the sheriff at \$2,500, under-sheriff at \$1,200 and jailer at \$500, and that no provision was made for deputies and that in said resolution it was stated:

"It is understood that the sheriff's salary shall be for all services rendered by said sheriff and all his deputies for said county of Fond du Lac for any and all work that may come before him and that he is supposed to do according to law inside of the state of Wisconsin.

"The aforesaid salaries to be paid strictly according to chapter 217 of the laws of 1901.

"Your committee further recommends that for all services rendered outside of the state of Wisconsin such sheriff shall be allowed such compensation as is given in chapter 126 of the laws of 1904 of Wisconsin."

Upon this statement of facts you submit the following questions:

"1st. Is the sheriff of Fond du Lac county now acting under chapter 217 of the laws of 1901?

"2nd. If he is not acting under said chapter 217, is he acting under the old section 694 or 694a of the revised statutes, or is he on a fee basis?

"3rd. The county board not having provided for any salary for deputy sheriff and the sheriff of Fond du Lac county

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having appointed such deputy sheriff for different cities and villages in the county, how should such deputies be paid? Should they be paid by the sheriff or by the county?

“4th. In civil cases should the fees go to the sheriff or to the county and if to the county, should the sheriff be allowed his actual expenses in such civil work?

“5. Should the sheriff of Fond du Lac County be allowed his actual expenses in criminal work within Fond du Lac County, such as livery hire, etc., in the serving of criminal process, or must he pay all of his expenses out of his regular salary?

“6th. Does the fact that the sheriff of Fond du Lac County has been collecting his salary under the resolution of the county board of 1907 in any way affect the condition of things regarding his basis of compensation?”

In answer to your first inquiry I will say that chapter 217, laws of 1901, as amended, does not apply to Fond du Lac county, but **only** to counties having a population of at least 300,000 inhabitants; therefore your sheriff is certainly not compensated under said law.

Your second question presents the most difficult problem. You will notice that section 694a of the statutes of 1898 was not expressly repealed by chapter 217, laws of 1901. Chapter 151 of the laws of 1899 was expressly repealed. The question is, does said chapter repeal by implication said section 694a? This section provides that the county board may pass a resolution changing the method prescribed by law for compensating the sheriff for his services within the county and that thereafter the county board shall pass a resolution fixing the salary of the sheriff and that the salary so fixed shall be in lieu of all fees and compensation for services rendered within the limits of the county by the sheriff, the under sheriff and deputy sheriff for which such county would be liable if no salary were established except for keeping and maintaining prisoners in the county jail. Said chapter 217 provides that the county board may, both before and during the term of the sheriff, by resolution change the method of compensating the sheriff, un-

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der-sheriff and deputies from fees to salaries and that at the same time they shall fix the salaries of those officers, the number of deputies to be appointed by the sheriff, and that such salaries shall be paid at the end of each month; that the sheriff shall keep accurate books of account in which shall be entered the items of service and the fees and the names of the particular proceedings or actions in which the same is rendered and that he shall pay to the county treasurer all such fees, per diems and other emoluments of whatever kind received by him, and that at the end of each quarter he shall file with the county clerk, to be laid before the county board, a sworn statement of all such fees, per diems and emoluments collected by him and all the expenses of his office during such time and that the salaries so provided shall be in lieu of all fees, per diems and compensation for services rendered by them, except for keeping and maintaining prisoners in the county jail.

If the enactment of said chapter 217 by implication repealed section 694a, then the amendment of said chapter 217 by chapter 596, of the laws of 1907, making such law applicable to counties having at least 300,000 inhabitants would necessarily put the sheriff of Fond du Lac county on a fee basis; for section 4973 of the statutes of 1898 provides that:

“No act or part of an act repealed by a subsequent act of the legislature shall be deemed to be revived by the repeal of such repealing act.”

I am satisfied, however, that the legislature did not intend to put on a fee basis, by chapter 596 of the laws of 1907, the sheriffs in all the counties having a population of less than 300,000. It seems to me that the idea was to limit said provision to counties having at least 300,000 inhabitants, while all other counties would come under section 694a. The legislature evidently considered said section as not repealed while chapter 217, laws of 1901, was in force and applicable to all the counties of the state, and that the provisions of said section were only suspended during such time and to amend said chapter 217, so that it would apply only to counties having a population of 300,000 would leave the other counties of the state subject to the provisions of said section 694a.

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The provision of section 4973 of the statutes of 1898, that the repeal of a repealing act shall not revive the act repealed, is contrary to the common-law rule and would only be applied by the court in cases of strict repeal.

See *State v. Sawell*, 107 Wis. 300.

And our court, in the case of *Smith v. Hoyt*, in the 14th Wisconsin, 273, in applying this rule, stated that, although the court in a previous opinion had stated that an act of 1858 was repealed by implication by a subsequent act, yet, when the latter act was repealed, the court came to the conclusion that the former act had not been, strictly speaking, repealed, but only suspended. Our court has never applied the rule laid down in section 4973 in a case where there was not an express repeal of the former act. It is stated in Lewis' *Sutherland's Statutor Construction* that the word "repeal" may be used in a limited sense, and that the suspension of a statute for a limited time is not a repeal. I am therefore of the opinion that chapter 694a was not repealed, but simply suspended by chapter 217, laws of 1901, and that those counties that have a population of less than 300,000 inhabitants may now operate under this section.

See *State v. Sawell* and *Smith v. Hoyt*, *supra*, also *Brown v. Barry*, 3, Dall. (Pa.) p. 365.

Of course, such part of the resolution passed by your county board as is not applicable and which is unnecessary, considering said resolution legal under section 694a, instead of chapter 217, laws of 1901, as the board evidently contemplated, is simply surplussage. In fixing the salary of the sheriff for the next two years, the resolution should be worded so that the money that the county intends to pay to the sheriff is included in his salary, and not part be given as a salary to the under sheriff and jailer, as was provided by the old resolution. It may be a question whether the court would go so far as to consider the salary fixed for the under sheriff and jailer as a part of the sheriff's salary, which the sheriff is to pay to the under sheriff and jailer for their services; but it seems that such was the intention of the county board, and any other construction would

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create a great deal of confusion; but in future it will be advisable to include in the sheriff's salary the whole amount intended to be paid by the county to the sheriff.

In answer to your third, fourth and fifth questions, I will refer you to the decision of our supreme court in the case of *Parsons v. Waukesha County*, 83 Wis. 288, in which the court said, page 290:

“Under the system of compensation by specific fees, for which the salary is merely a substitute, the county would not be liable for livery hire in subpoenaing witnesses, or for car fare and livery hire in summoning the jury for the regular terms of the circuit court; and, as to assistance and conveyance in making arrests in criminal cases, the sheriff, under the fee system, could *claim nothing beyond* the prescribed fee for the arrest and of the conveyance of prisoners * * *. The object of the statute, and of the action of the county board under it, was to give a gross sum in lieu of specific fees, but not to open the door for the sheriff to make charges against the county *not theretofore authorized or allowed by law.*”

Under said section 694a and the said decision of our court, the deputies will be paid by the sheriff the fees in civil cases would go to the sheriff instead of to the county and the sheriff will pay his actual expenses the same as he would if he were receiving fees instead of a salary.

In answer to your sixth question I will say that the fact that the sheriff received a salary does not materially affect the case. If the salary was illegally paid, there would be a remedy to recover it, but I am of the opinion that the resolution of the county board is legal under section 694a and that the sheriff is entitled to his salary.

Very truly yours,

F. L. GILBERT,
Attorney General.

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District Attorney—1. May be a member of a law firm which does not take retainer when employed by a common carrier in the state or from any public utility corporation although some members of the firm individually receive fees from such so long as the district attorney receives no benefit either directly or indirectly.

2. Firm name cannot be used accepting work.

Nov. 11, 1909.

A. C. BACHUS,

District Attorney,
Milwaukee, Wisconsin.

DEAR SIR:—Yours of November 4th was received. You state that you have been contemplating becoming a member of a law firm in the city of Milwaukee on January first and you submit for my official opinion the following questions:

“1. Does section 4552m, chapter 542 of the laws of 1907, forbid my entering a copartnership for the general practice of the law, providing that the articles stipulate that, in the event any retainer, fee or employment from any common carrier operating within this state, or from any public-utility corporation, the firm name shall not be used, no part of the work shall be done by me and the fees shall go to the other members of the copartnership exclusively?”

“2. In any event, could the firm name be used if no part of the work were done by me and fees go to other members of the copartnership exclusively?”

In reply I will say that said section 4552m provides as follows:

“It shall be unlawful for any district attorney * * * to be retained or employed by any common carrier operating within this state or for any public utility corporation.”

The penalty prescribed is forfeiture of office. It seems to me that the articles of agreement of your firm will practically amount to an agreement that the firm as such cannot accept a retainer or be employed by any common carrier operating within this state or by any public-utility corporation, but that the individual members of the firm may do so. So long as the firm is not interested, either directly or indirectly, in the retainer or the

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employment of any of the individual members of the firm and so long as you yourself have not been retained or employed, it seems to me that you would not be violating this law. Of course, it would not be permissible for you to actually receive, either directly or indirectly, any benefit from the retainer or from the employment of your associates.

In answer to your second question, I am of the opinion that it would not be proper for the firm name to be used. It seems to me that the use of the firm name would practically mean that the firm were employed and that, by articles of agreement among the members, you were not to receive any benefit from, or do any work in respect to, it. That would be a provision for a distribution of the proceeds of the firm after the money had been received, and I think that it might be construed by the court as a violation of this section. It may be a close question, but I do not think that it is proper for you to be a member of a firm that accepts a retainer in the name of the firm.

Very truly yours,

F. L. GILBERT,
Attorney General.

Sheriff—Salary—Opinion on resolutions of county board of supervisors for St Croix county fixing salary of sheriff.

Dec. 11, 1909.

S. J. BRADFORD,

*District Attorney, St. Croix County,
Hudson, Wisconsin.*

DEAR SIR:—Yours of December 1st was duly received, together with a copy of resolutions adopted by your county board of supervisors at the November session. You ask my opinion as to that part of the resolution relating solely to the office of sheriff. This resolution provides that the present method of compensating the sheriff, under-sheriff and deputy sheriffs of St. Croix county be changed from fees to salaries, for services and work, both civil and criminal, performed by them within that county, the salary of the sheriff to be \$2000 per annum, which shall be in full compensation for all services and work within the county and in pay-

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ment of all his expenses and disbursements, except for keeping and maintaining prisoners in the county jail; the salary of the under-sheriff is fixed at \$600 per annum, to be in full for all services, expenses and disbursements, and the salaries of two deputy sheriffs are fixed at \$50 each per annum, to be in full compensation for all services, expenses and disbursements.

In addition to the foregoing the resolution provides:

“Resolved further that the sheriff shall receive the following fees, which shall be in full payment of all services, expenses and disbursements in each particular: taking a prisoner to Waupun, when the sheriff takes him alone, \$50; when he takes an assistant with him, \$70; when the sheriff and assistant take two prisoners, \$80. Taking an insane patient to Mendota unassisted, \$40; when an assistant is taken, \$55. Taking a child to the industrial school at Milwaukee or Waukesha, \$43. Taking a patient to the home for the Feeble-Minded, at Chippewa Falls, \$20.”

The question submitted by you is, whether or not the action taken in reference to the change made in compensating the sheriff as therein set forth is valid under our statutes and whether or not the county clerk is thereby authorized to issue county orders to the sheriff and deputies in payment of salaries.

You will notice that chapter 217, laws of 1901, as amended by chapter 596, laws of 1907, does not apply to your county, but only to counties having a population of at least 300,000 inhabitants. For that reason the resolution could not be valid under said chapter 217.

I have recently held that section 694a of the Wisconsin statutes of 1898, while suspended in its operation so long as chapter 217 applied to all counties of the state, has never been repealed by implication and is now in force and applicable to a county having a population of less than 300,000, as in the case of your county. Section 694a provides:

“Any county board may, at any annual or other meeting, by a resolution to be entered on their records, change the method prescribed by law for compensating the sheriff for all services performed by him within the county for which the county is liable to pay. When such a resolution shall have

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been adopted it shall be the duty of such board at their annual meeting preceding the election of county officers to fix a salary for the sheriff in the same manner as the amount of the salaries payable to other county officers are required to be fixed. The salaries so fixed shall be in lieu of all fees and compensation for services rendered within the limits of such county by the sheriff, the under-sheriff and deputy sheriffs for which such county would be liable if no salaries were established, except for keeping and maintaining prisoners in the county jail.”

The resolution in question, if valid, is valid under said section 694a, and this statute provides that the salaries shall be fixed covering the services performed by the sheriff within the county, for which the county is liable. This does not include the fees that he receives in civil cases, as the county is not liable for these. Inasmuch as the salary fixed by the county board is to include all services for work, both in civil and criminal cases, performed within the county of St. Croix, the resolution is broader in its provisions than the statute authorizes. The only way, it seems to me, that the sheriff can comply with the provisions of this resolution to keep accurate accounts of the receipts of his office for all fees received by him for services performed in your county, and then to draw out of the county treasury only so much money as will amount to a salary of \$2000 for himself, \$600 for his under-sheriff and \$50 for each of his two deputies, after all disbursements of the office have been paid. Unless compliance with this resolution can be worked out in this fashion, the resolution will be unauthorized under section 694a. The provision of the resolution providing for a fee of \$40 for the sheriff when unassisted and \$55 when assisted, for taking a patient to the Mendota Hospital, is not authorized by this section of our statute or by any other section. You will notice, however, that section 602 Wis. stats. 1898, provides a fee for these services, together with his actual and necessary expenses. The county board is not authorized to change this fee and the sheriff must be paid under this section. The provision for a fee of \$43 for taking a child to the industrial school at Waukesha or Milwaukee is not authorized by any section of the statutes, but the fee

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provided for in section 4970 Wis. stats. 1898 is decisive in such cases. Taking patients to the home for the Feeble-Minded is provided for also by section 602.

I call your attention to the decision of our supreme court in the case of Northern Trust Co. v. Snyder, 113 Wis. 516, 547, in which the court says:

“The compensation allowed for sheriff’s services in making a commitment to the state prison is ‘a fair compensation for his time necessarily spent in transporting the prisoner to be fixed and allowed by the proper auditing officer or auditing board of the proper county,’ and ‘the amount actually and necessarily expended by him in transporting such prisoner, including the amount paid for boarding and lodging and such guards as are necessarily employed by him.’ We should say in passing that this statute evidently contemplates that the compensation of the sheriff for his personal services shall be paid in advance of the rendition thereof, but in the absence of such fixing, then there can be no doubt but that the sheriff will have a legitimate claim and that it would be perfectly competent for the board to adjust and pay it.”

Under this decision the provision of the resolution in question, for compensating the sheriff for taking prisoners to Waupun, would, in my estimation, be legal. You will see that the resolution has not been drawn up in the proper way, in conformity with our statutes. It would be desirable if a resolution could be passed by your county board that would comply with all the provisions of our law. It may be possible for your sheriff and your county board, by regarding parts of this resolution as mere surplusage and using other parts that are in compliance with the law, to live up to the real intent of the board in passing the resolutions; but, if this cannot be done, then it is my opinion that the resolution is void.

Very respectfully yours

F. L. GILBERT,

Attorney General.

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Public Officers—Travel outside State—The governor may not appoint any person, other than public officers whose expenses are provided for by law, to attend conventions outside the state at public expense.

HON. JAMES O. DAVIDSON,

Dec. 21, 1909.

Governor of Wisconsin.

DEAR SIR:—In your communication of the 18th inst. you say that the president of the university of Wisconsin has requested you to authorize the adviser of women of the university to attend a convention at Chicago, which is soon to be held. You have asked my official opinion upon the following questions:

“1. Have I, as governor, power of appointment of a person to attend this convention?

“2. If I have such right of appointment and do appoint, can the traveling expenses of such appointee be audited as a charge against the state?

“3. Does chapter 523, laws of Wisconsin for 1909, permit the governor to authorize the payment of expenses of any officer or employe of the state or university to attend any convention outside of the state, at the expense of the state, or is it a statute which only contemplates the proper auditing of the expenses of such officers or employes of the state as attend conventions outside of the state where statutory authority exists permitting such attendance?”

In reply to your first and second questions I will say that I know of no statute authorizing you to appoint a person to attend such a convention or to authorize the traveling expenses of such appointee to be audited as a charge against the state. Chapter 523, laws of 1909, relates to the auditing of accounts and claims against the state. It provides, among other things, that

“No items shall be audited for expenses of any officer or employe of the state or university while attending any convention or other meeting held outside of the state unless such expenses shall be authorized by the governor or specific statutory authority exist therefor.”

Official Opinions—Public Officers.

Before the enactment of this chapter, officers of the state, whose traveling expenses while on business for the state outside its boundaries were provided by law, could attend meetings and conventions relating to the line of work of such officers, and the expense of such attendance was audited by the secretary of state and paid from the state treasury. Chapter 523 has effected this change. Such officers may not now attend such conventions or meetings at the expense of the state unless authorized so to do by the governor. This exception is made: that officers specifically authorized by statute to attend meetings or conventions outside the state may do so at the expense of the state, without the authority of the governor. For instance, the law specifically makes it the duty of the state superintendent to attend educational meetings outside the state, and therefore no authority of the governor to attend such meetings is required by him. The law does not authorize the governor to appoint any person, whether an officer of the state or not, whose traveling expenses when outside the state are not provided for by law, to attend any meeting or convention at the expense of the state.

Yours very truly,

F. L. GILBERT,
Attorney General.

Sheriff's Salary and Fees—Fees and salary of under sheriff, sheriff and his deputies under law as it is at present.

L. J. JONES,

Dec. 30, 1909.

District Attorney, Washburn County,
Spooner, Wisconsin.

DEAR SIR:—Yours of December 23d was received. You say that you have received a request from the chairman of the county board of Washburn county for an official opinion on the following questions:

“1. Does chapter 596, laws of 1907, apply to all counties? If not, under what statute or section should the county board fix the sheriff's salary in this county?”

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“2. When sheriff is on salary, is he still entitled to fees for services and mileage outside of the county?

“3. Is the sheriff supposed to pay over to the county all fees for civil cases?

“4. Would a resolution fixing a salary for the sheriff, he to pay all deputies and also to pay all his necessary expenses and disbursements actually incurred in the performance of their official duties be legal? Or should the resolution fixing salary fix that of the sheriff, that of the under sheriff and that of the deputies separately?

“5. Must their expenses be paid in addition to the salary?”

In answer to your first question I will say that chapter 217, laws of 1910, as amended by chapter 596, laws of 1907, does not apply to your county, but only to counties having a population of at least three hundred thousand inhabitants. I have recently held that section 694a Wis. stats. 1898, while suspended in its operation so long as said chapter 217 applied to all counties of the state, has never been repealed by implication and is now in force and applicable to counties having a population of less than three hundred thousand, as in the case of your county.

In answer to your second question I will say that the salary provided for in section 694a is given only for fees in the county for which the county would otherwise be liable. If the sheriff does work outside the county, he is entitled to the fees fixed by statute. You will notice that section 602, Wis. stats. 1898 provides a fee for taking a patient to the Mendota Hospital and also for his actual and necessary expenses; for taking a boy to the industrial school at Waukesha, a fee is provided in section 4970, Wis. stats. 1898; for taking a patient to the home for feeble minded, a fee is provided by section 602.

I call your attention to the decision of our supreme court in the case of the Northern Trust Co. v. Snyder, 113 Wis. 516, 547, in regard to the compensation of the sheriff for taking prisoners to Waupun. The court there said:

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“The compensation allowed for sheriff’s services in making a commitment to the state prison is ‘a fair compensation for his time necessarily spent in transporting the prisoner to be fixed and allowed by the proper auditing officer or auditing board of the proper county,’ and ‘the amount actually and necessarily expended by him in transporting such prisoner, including the amount paid for boarding and lodging and such guards as are necessarily employed by him.’ We should say in passing that this statute evidently contemplates that the compensation of the sheriff for his personal services shall be paid in advance of the rendition thereof, but in the absence of such fixing, then there can be no doubt but that the sheriff will have a legitimate claim and that it would be perfectly competent for the board to adjust and pay it.”

Under this decision it seems that it would be proper for the county board to pass a resolution fixing this fee in advance.

In answer to your third, fourth and fifth questions, I will call your attention to the case of *Parsons v. Waukesha County*, 83 Wis. 288, in which the court said (page 290):

“Under the system of compensation by specific fees, for which the salary is merely a substitute, the county would not be liable for livery hire in subpoenaing witnesses, or for car fare and livery hire in summoning the jury for the regular terms of the circuit court; and, as to assistance and conveyance in making arrests in criminal cases, the sheriff, under the fee system, could *claim nothing beyond* the prescribed fee for the arrest and conveyance of prisoners * * *. The object of the statute, and of the action of the county board under it, was to give a gross sum in lieu of specific fees, but not to open the door for the sheriff to make charges against the county *not theretofore authorized or allowed by law.*”

Under said section 694a and the above decision of our court, the deputies will be paid by the sheriff and the fees in civil cases will go to the sheriff, instead of to the county, and the

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sheriff will pay his actual expenses, the same as he would if he were receiving fees instead of a salary. The resolution passed by your county board fixing the salary of the sheriff at \$500 would, under these decisions of our court, be valid under section 694a.

I would also call your attention to the decision of our court in the case of Northern Trust Co., *supra*, and especially to page 531.

Trusting that this completely answers the questions submitted by you, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Officers—Travel outside state—The governor may authorize the payment of expenses upon attending conventions outside of the state to officers only whose expenses are provided for by law.

Dec. 31, 1909.

HON. EDWARD W. FROST,

Chairman, State Board of Arbitration,
Wells Building, Milwaukee.

DEAR SIR:—Your letter of the 23d inst. relating to the expenses of the board of arbitration and the board of commissioners on uniform legislation, has had my consideration.

The substance of the opinion to which you refer is simply this: That a general provision of law for the payment of the expenses of a state officer or employe does not authorize such officer or employe to attend conventions or meetings outside the state, at the public expense, unless such attendance was authorized by the governor. You say that you attended a meeting at Cleveland, Ohio, with the approval of the governor. If this approval was such as to constitute an authorization by the governor to attend the meeting, then it is a proper expense to be audited by the secretary of state and paid out of the state treasury. You say that the expenses of the commissioners

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on uniform legislation are provided for by special appropriation. I suggest, therefore, that this board does not come within the provisions of the law I have just mentioned. Chapter 230, laws of 1909, relating to commissioners on uniform legislation, contains this language:

“No member of said board shall receive any compensation for his services, but each member shall be repaid from the state treasury the amount of his actual traveling and other expenses incurred in the discharge of his official duty after the same shall have been audited by the secretary of state as provided by law.”

Chapter 523, laws of 1909, contains this provision:

“No item shall be audited for expenses of any officer or employe of the state or university while attending any convention or other meeting held outside of the state unless such expense shall be authorized by the governor or specific statutory authority exist therefor.”

There is no specific statutory authority for the payment of the expenses of members of the state board of commissioners on uniform legislation while attending meetings or conventions outside of the state, and therefore such expenses may not legally be paid out of the state treasury unless the attendance upon such meetings was authorized by the governor.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Clerk of Circuit Court—Not entitled to additional pay for furnishing statistics on divorce suits. Clerk of circuit court for Dane county is entitled to per diem charges when acting as clerk of municipal court of Dane county, Wisconsin.

MR. VROMAN MASON,
District Attorney,
Madison, Wis.

DEAR SIR:—Yours of December 21st together with a communication from Lawrence O. Larson, clerk of the circuit court of Dane county, addressed to you in which he submits for your official opinion certain questions concerning his official duties, was duly received.

Mr. Larson desires to know what compensation the clerk of the court is entitled to for making the return to the state register of vital statistics concerning suits for divorce as provided by sec. 1022—54, laws of 1907.

In answer to this inquiry I will say that said sec. 1022—54 is a part of chap. 469, laws of 1907 which provides for vital statistics on the subject of marriages, births, deaths, divorces, accidents, etc., to be made throughout the state. The statistics relating to divorce actions is to be made by the clerk of the court and sec. 1022—55 provides what the report of the clerk of the court must contain. There is no provision in said chap. 469 for fees or compensation to be paid to the clerk of the court. Provision, however, is made for fees for the local registers, for physicians, chemists, priests, court commissioners, justices of the peace or other persons acting as informants. See secs. 1022—57, 1022—58. You will notice that these fees are paid by the county in which the parties reside.

I have examined carefully the provisions of law relative to the fees provided for the clerk of the circuit court under sec. 1747, laws of 1908, and I am of the opinion that there is no statute which provides for a fee for the service to be performed by the clerk of the circuit court in reporting the statistics as to divorce actions. They certainly cannot be taxed against any

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private parties nor is there any provision of law which would authorize their payment out of the county treasury and I am of the opinion that in order to authorize a payment out of the state treasury the statute should prescribe definitely that such office should receive compensation for such service. Under the constitution of this state no money is paid out of the state treasury without an appropriation made by the legislature and I do not believe that any provision of sec. 1747 could be so broadly construed as to authorize the payment of money out of the state treasury for the services required to be performed under said sec. 1022—54—55. I am therefore of the opinion that the general rule of law will be applicable; that the services are to be performed without additional pay.

Crocker vs. Supervisors, 35 Wis. 284.

McCoombs vs. Waukesha County, 91 Wis. 442.

Mecham on Public Officers, secs. 881 to 884.

Mr Larson also asks in his communication whether he would be entitled to per diem fees when acting as clerk of the municipal court of Dane county, Wisconsin. He calls attention to chap. 176, laws of 1907, which provides that the clerk of the circuit court shall act as clerk of the municipal court in cases in which said court is trying civil actions.

In answer to this inquiry I will say that sec. 2 of said chap. 176, laws of 1905, expressly provides (concerning clerk's fees) as follows:

“And his fees and compensation therefor shall be the same as are now or may hereafter be provided by law for the fees and compensation of the clerk of the circuit court, except as hereinafter limited or provided.”

There is no other provision in said chapter which would lead me to believe that it was not the intention of the legislature to pay to the clerk of the circuit court the per diem fee provided for the clerk of the circuit court during the session of the municipal court. I am therefore of the opinion that the same law that covers the clerk of the circuit court in his per diem charges

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is applicable to the clerk of the circuit court of Dane county when acting as clerk of the municipal court.

Very truly yours,

F. L. GILBERT,
Attorney General.

Compensation—Committees of the county board are entitled to per diem for days only when the county board is not in session.

Members of county board entitled to per diem under facts stated.

January 18, 1910.

JOHN L. FISHER,

District Attorney,

Janesville, Wisconsin.

DEAR SIR:—Yours of January 11th was duly received. You state that it is the custom of your county board to adjourn the annual session in November to January; that this time the meeting was adjourned to January 11th; that the rules provide that all bills must be filed at least ten days before the meeting of the county board; that, as the first of January occurred on Saturday, a large number of the bills were not filed until about the middle of week following; that the committee that considers the bills had a meeting on January 3d and, as there were not a great many bills on file, adjourned to January 10th. You inquire whether the members of this committee were entitled to a per diem for attendance upon the committee on January 3d, and also on January 10th.

Section 668 Wis. stats. 1898, as amended by chapter 14, laws of 1907, referring to members of committees of county boards, provides as follows:

“The members of said committee shall receive such compensation for their services as the county board shall allow, not exceeding the per diem and mileage allowed to members of the county board, but no supervisor shall be allowed pay for committee service while the board is in session, nor for more than twenty days in any one year nor for mileage ex-

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cept in connection with such services performed within the time herein limited," etc.

Your county board adjourned to January 11th. During the time that the committee was in session, January 3rd and January 10th, the board was not in session. It was not a recess that the board took during a session, but, as stated by you, it was an adjournment; so it cannot be said that the board was in session on those days. In view of this fact the county board is expressly authorized by the above cited provisions of our statute to grant compensation to the members of this committee for their services on January 3d, and January 10th.

You inquire whether the members of the county board are entitled to a per diem for the adjourned meeting of the board held in January of this year, it being an adjournment of the regular annual meeting held in November.

In answer I will say that I see no reason why the county board should not receive compensation for its services rendered at this adjourned meeting.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenses for travel outside of the state.

January 27, 1910.

HON. WILLIAM KITTLE,

Secretary, Board of Regents of Normal Schools,
Madison.

DEAR SIRs—Your letter of the 26th inst., inclosing a communication from President Albert Salisbury, has had my attention. In reply to your question I will say that it is my opinion that chapter 523, laws of 1909, applies in the case of normal school presidents who travel outside of the state in attending educational meetings. That chapter provides that no officer or employe of the state or of the university shall be allowed any expenses from the state treasurer while in attendance upon any meeting or convention unless specifically provided for by law or when such attendance is authorized by the Governor.

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The salaries and expenses of normal school presidents are paid out of the state treasury. The fact that there is a separate fund for the maintenance of normal schools does not effect the question. President Salisbury suggests that the expenses might be paid out of the contingent fund. There is no contingent fund provided by law for the use of presidents of the state normal schools. The board of normal school regents sets aside a fund which is called a contingent fund. It, of course, comes from the state treasury. There is no law specially authorizing presidents of normal schools to attend conventions or meetings outside of the state. I am therefore of the opinion that for such expenses to be legally audited and paid out of the state treasury, the attendance upon such conventions or meetings outside of the state by normal school presidents should be authorized by the Governor.

Yours very truly,

F. L. GILBERT,
Attorney General.

District Attorney—May properly act as attorney for an administrator or executor even if an inheritance tax is imposed on the estate administered.

Feb. 9, 1910.

MR. F. L. McNAMARA,
District Attorney,
Hayward, Wis.

DEAR SIR:—I am in receipt of yours of Feb. 8th inquiring whether you, as district attorney, may properly act as attorney for the executor or administrator in the settlement of estates.

In reply you are informed that in my opinion you may do so. I do not think the law was intended to operate so as to disable any attorney from acting as attorney in the settlement of estates, but in case there is or appears to be an inheritance tax to be assessed against the estate you should give notice to the attorney general, and also give notice to the public administrator of your county, if you have one, of the determination of that tax. In your notice when the estate comes up for de-

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termining the inheritance tax, please inform the attorney general that you are the attorney for the executor or administrator and send a full estimate of the estate and the amount of inheritance tax to which you consider it is liable.

Yours truly,

F. L. GILBERT,
Attorney General.

Superintendent and Principal of schools—Directors of Public Libraries—

1. Superintendents and principals of schools who are made by law *ex-officio* members of library boards have the same right to vote on all questions before the board as other members have.
2. A member of board of directors of a free library is a city officer and section 925—255 applies to him.

Feb. 12, 1910.

MR. M. S. DUDGEON,

Secretary, Wisconsin Free Library Commission.

DEAR SIR:—Yours of February 1st was received. You have submitted to me the following questions:

“First. Section 932 of the statutes provides that the city superintendent of schools or the principal of schools shall be *ex-officio* a member of the board of directors of the library
* * * will you kindly advise us whether or not such a city superintendent has the power to vote upon questions before the library board?”

“Second. Section 925—255 provides that no city officer shall be interested directly or indirectly in any improvement or contract to which the city is a party, etc. Is a member of the board of directors of a free library a city officer within the meaning of this section?”

In answer to your first question I will say that I find no provision of our statutes that takes away from the city superintendent or principal of schools the right to vote upon questions before the library board. He is by law made a member of said board by virtue of his position in the schools and as such member of the library board he has all the powers that any other member

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may have. The fact that he becomes a member of the board by virtue of his office, rather than by appointment or otherwise, does not, in my opinion, give him fewer powers than any other member of the board.

In answer to your second question I will say that, under section 9931, the common council of every city of the second, third and fourth classes and the board of trustees of every village and the board of every town containing over one thousand inhabitants may establish, equip and maintain a public library and reading room or **maintain and support any public library** or reading room already established therein; that for that purpose they possess the right to levy a tax upon the property within the city, village or town. In section 932 the mayor of such city, the president of such village or the chairman of such town, with the approval of the respective common council, village or town board, may appoint a board of nine directors from among the citizens thereof. Such section further provides that such directors shall hold their office for three years and that no compensation whatever shall be **paid or allowed any director**. Section 932, 934, 935 and 936 of the statutes enumerate the powers given to said board of directors.

From these sections it is apparent that the duties imposed upon the board of directors are such as pertain to the public and to the municipality in general. The position is expressly called an office by the statute. I see no reason why section 925-255 should not apply to these officers. They are, in my opinion, officers of the city. In arriving at this conclusion I have carefully considered the provisions of section 925-23, which provides that:

“The officers of cities of the second, third and fourth classes shall be a mayor, treasurer, clerk, comptroller, attorney, one or more assessors, two or more justices of the peace, as the common council may determine by ordinance, a physician, street commissioner, chief of the fire department, board of public works, board of school commissioners, one or more policemen, two aldermen and one supervisor for each ward, and such other officers or boards as the common council may deem necessary,” etc.

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The library board is not expressly enumerated, but, as it is left within the discretion of the common council to create other offices than those expressly enumerated and, as the express wording section 931 gives the common council the power to create a board of directors and section 932 expressly calls their position an office, I am of the opinion that, under these various provisions of our statute, having in mind the object for which section 925-255 was enacted, the directors of a library board would be included within its provisions and that said section applies to the library directors.

Very truly yours,

F. L. GILBERT,
Attorney General.

Sheriffs—Right to attend state fairs—State fair grounds not subject to special tax.

1st. Sheriffs, under-sheriffs and their deputies of Milwaukee county, when their official duties require them to attend state fair in their county, may be without paying admission fee.

2nd. City of West Allis cannot levy a special tax against the state board of agriculture to macadamize streets around the state fair grounds.

Feb. 14, 1910.

HON. JOHN M. TRUE,

Secretary, Wisconsin State Board of Agriculture.

DEAR SIR:—Yours of February 7th was received. You state that you have been requested by the Wisconsin State Board of Agriculture to secure my opinion upon the following propositions:

“1st. Have the sheriffs and their deputies of Milwaukee county, by virtue of their offices, any special legal rights to privileges of admission to state fair grounds, grand stand and other places upon the grounds from which the public is barred, unless provided with tickets of admission, or making payment of customary admission fees?

“2nd In case the city of West Allis decides to macadamize a street adjacent to the state fair, can the state board of

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agriculture, as such, be required to appropriate funds to bear a part of such expense?"

In answer to your first question I will say that under section 727, Wis. stats. 1898 it is provided that,

“The sheriffs and their under sheriffs and deputies shall keep and preserve the peace in their respective counties and quiet and suppress all affrays, routs, riots, unlawful assemblies and insurrections; for which purpose and for the service of processes in civil or criminal cases and in apprehending or securing any person for felony or breach of the peace they and every coroner and constable may call to their aid such person or power of their county as they may deem necessary.”

The power of the sheriff to act as conservator of the peace is a very broad one. In his county or bailwick he represents the sovereign power of the state to preserve the peace. He has the care of the county and he may, upon view, without writ or process commit to prison any person or persons who break or attempt to break the peace. He is bound *ex officio* to pursue and take all traitors, murderers, felons and other misdoers and commit them to jail for safe keeping. As such conservator his duty to keep the peace is one due to the public generally and is not a private or personal duty owing to some particular individual. For the breach of such duty he is therefore answerable to the public. Indictment will lie against him for failure to perform these duties.

See 25 Am. and Ency. of law, 2nd edition, p. 671

State v. Wade, 87 Md. 529.

The state fair grounds are located in the county of Milwaukee. At the time of the holding of the state fair it is a well known fact that thousands of people congregate there, coming from all over the state, and it will not be disputed that at such places often persons who have criminal inclinations will come, for the purpose of preying on the public by employing unlawful methods. The sheriff has the power—in fact it is his duty—to take precautions that the laws are enforced and that the peace is conserved. If the sheriff of your county in his discretion deems

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it necessary to attend the fair and be present at the horse racing, that he may be ready, should the occasion demand it, to enforce the law and to conserve the peace, it is my opinion that he is entitled for that purpose to attend and be present in the grand stand or any other place on the grounds, without paying the admission price to which the public is subject.

There are no decisions of our court or any other court that I have been able to find that would throw any light upon this question. The question has not been passed upon by the courts for the reason that, as a general rule, the proprietors of fairs and shows are demanding, rather than objecting to, the presence of officers to keep peace. Of course, the sheriff could abuse the discretion and duty placed upon him if, for the purpose of giving parties the right to attend the fair without paying admission, he should swear in a large number of deputies under the pretence that it was necessary to conserve the peace, when, in fact, such was not the case. Should he abuse the discretion given to him in this matter, and it could be shown, I believe that the court would hold that he had not the right to do so. The discretion given to the sheriff is a broad one and it would require considerable proof to show that the steps taken by him were not necessary. I am of the opinion that ordinarily the sheriff, the under-sheriff and such deputies as he thinks necessary are entitled to the privilege of admission to the state fair grounds, the grand stand and other places upon the grounds, for the purpose of performing their official duties without paying the customary admission fees.

In answer to your second question I will say that, under section 1038 of the statutes, subdivision 4, the state fair property is exempt from general taxation. Under chapter 250 of the laws of 1901, which provides that no real estate belonging to or held in trust for the state exempt from taxation by the laws of this state shall be subject to special taxes or assessments for local improvements, the state fair grounds are exempt from special taxes for the purpose of macadamizing streets adjacent to said grounds.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Register of Deeds—Fees of. The register of deeds in counties in which he is on salary is not entitled to fees provided by chapter 188, laws of 1909.

JOHN L. FISHER,

Feb. 14, 1910.

*District Attorney, Rock County,
Janesville, Wisconsin.*

DEAR SIR:—In your letter of February 11th you state that chapter 188 of the laws of 1909 imposes a new duty upon the register of deeds and provides compensation therefor; that the office of register of deeds in your county is a salaried one, the salary being fixed prior to the passage of this law; that the question arises whether the register of deeds is entitled to extra fees which are mentioned in the said chapter.

Section 1022—12 of said chapter 188 provides that the state registrar, register of deeds, or the local registrar of any city or village shall upon request furnish any applicant a certified copy of a record of any birth, death, marriage or divorce and when properly certified to shall be prima facie evidence in all courts and all places of the facts stated therein; and the following section provides that for such certified copy he shall be entitled to a fee of fifty cents, to be paid by the applicant.

Subdivision 3 of section 1022—61 provides:

“Such register of deeds shall receive from the county a fee of ten cents for the filing, indexing and correcting of each certificate so filed and indexed by him.”

Under chapter 410 of the laws of 1901 the county board is empowered to change the compensation of the register of deeds from fees to a salary. The chapter then provides that the register of deeds shall keep accurate books of account in which shall be entered from day to day in a journal, the items of service and the fees therefor and the name of the particular proceeding, transaction or action in which the same is rendered, and shall carry the items of charges into a ledger account, with proper reference to such journal entries, and he shall pay to the county treasurer all fees, per diem and other emoluments of whatever kind received by him, and shall at the end

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of each quarter of the year file with the county clerk, to be laid before the county board, a sworn statement of all such fees, per diem and emoluments collected by him or for him during the quarter of the year, and all the expenses of his office during such time.

It also provides that the salary 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.

The language of this statute is broad enough to include the fees provided by chapter 188 of the laws of 1909. The fact that an additional duty was imposed upon the register of deeds after his salary was fixed cannot alter the case. The rule of law is stated as follows in *Mechem on Public Officers*, paragraph 862:

“An officer who accepts an office to which a fixed salary or compensation is attached is deemed to undertake to perform its duties for the salary or compensation fixed, though it may be inadequate, and if the proper authorities increase its duties by the addition of others germane to the office the officer must perform them without extra compensation. Neither can he recover extra compensation for incidental and collateral services which properly belong to or form a part of the main office.”

It has often been held that the officer undertaking to perform the duties of his office, whatever they may be from time to time during his continuance in office, for the compensation stipulated, whether those duties be diminished or increased, is at liberty to resign his office whenever he considers the compensation inadequate. See cases cited under paragraph 862 *Mechem's Public Officers*.

I am therefore of the opinion that the register of deeds is not entitled to retain the fees provided by chapter 188 of the laws of 1909, but that such fees are to be turned into the treasury of the county, together with the other fees received by such officer.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

District Attorney—Intoxicating Liquors—

1st. District attorney may employ expert to analyze intoxicating liquors and bind the county.

2nd. Intoxicating liquors are such as do in fact intoxicate.

Feb. 17, 1910.

GEORGE B. CLEMENTSON,

*District Attorney, Grant County,
Lancaster, Wisconsin.*

DEAR SIR:—Yours of February 8th was duly received. You inquire whether the district attorney has the right to put the county to the expense for expert services for analyses of intoxicating liquors and, if so, in what manner they should be made.

You also ask my opinion as to what is "intoxicating liquor," as determined by the alcoholic contents—whether liquors containing less than two per cent of alcohol are intoxicating.

In answer to your first question I will say that chapter 230 of the laws of 1905 expressly states that the liquor that is seized is to be used as evidence. This probably cannot be done unless an analysis is made. It is therefore necessarily implied that the district attorney is authorized to have the analysis made and the expense is a proper charge against the county. Such a claim should be presented to the county board by the person who has rendered the services.

In answer to your second question I will say that intoxicating liquors are such as will intoxicate. It is no longer necessary in this state to even show that the liquors sold are intoxicating liquors. In a late case, that of Pennell v. State, 123 N. W., p. 115, our supreme court has decided that the prohibition of the sale of any spiritous, malt, ardent or intoxicating liquors or drinks by our statutes prohibits the sale of malt liquors, even though the per cent of alcohol is so slight that it is a non-intoxicant. So that the question as to what is intoxicating liquor is no longer a troublesome one for the prosecuting attorney.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Sheriffs—Expenses.—When a sheriff under the fee system hires a livery rig to convey prisoners such expense is a legal charge against the county.

Feb. 18, 1910.

JAMES KIRWAN,

*District Attorney, Calumet County,
Chilton, Wisconsin.*

DEAR SIR:—Yours of February 14th was received. You state that your sheriff, in conveying prisoners, hires a livery rig and charges the county for the same. You inquire whether this is a legal charge against the county. You state that the sheriff has no rig of his own, except one old horse and rig.

In answer to your question I will say that I assume that your sheriff is under the fee system. Subdivision 27 of section 731 Wis. stats. 1898 provides that the sheriff shall be entitled to the actual and necessary disbursements for board and conveyance of prisoners. In the case of *McCumber v. Waukesha County*, 91 Wis. 442, our supreme court approved a bill of this nature, but disapproved a bill that was given to the sheriff when he was using his own rig to convey the prisoner, the court holding that that was not a necessary disbursement, but that, where the sheriff has actually paid for a livery rig to convey the prisoner, he is entitled to the disbursement, under the provisions of the said statute. I am therefore of the opinion that the disbursement in question is a legal charge against the county.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

District Attorneys—A district attorney may accept and hold office of president of a telephone company without violating sec. 4552m, laws of 1907.

Feb. 18, 1910.

W. E. PLUMMER,

*District Attorney, Pepin County,
Durand, Wisconsin.*

DEAR SIR:—Yours of February 14th is received. You state that you hold the office of district attorney of Pepin county and city attorney of the city of Durand, a fourth-class city. You inquire whether you would violate the law if you should accept the office of president of the Home Telephone Company, which owns and operates the local exchange in the city of Durand and whether you could be a director in said company, there being no salary, pay or emolument connected with either; that you are not retained or employed by the telephone company, unless the above facts make it so.

Section 4552m of chapter 542, laws of 1907, provides:

“It shall be unlawful for any district attorney or assistant district attorney, city attorney or assistant city attorney or any person holding a judicial office to be retained or employed by any common carrier operating within this state or for any public utility corporation.”

The penalty provided is forfeiture of office. This is a penal statute, should be strictly construed against the state. I do not think that the acceptance of the office of president or member of the board of directors would be a violation of this statute. You would neither be retained nor employed by said telephone company and it is my opinion that you would not violate the law in accepting said office.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

District Attorneys—Not required to prosecute violations of city ordinances.

Feb. 25, 1910.

RALPH E. SMITH,

District Attorney,

Merrill, Wisconsin.

DEAR SIR:—Your letter of the 21st inst. has had my attention. The statute clearly makes it the duty of the district attorney to prosecute violations of section 19 of chapter 490, laws of 1905. However, I know of no statute or authority requiring you as district attorney to prosecute violations of a city ordinance passed pursuant to the provisions of said section 19. I do not believe that it is your duty to prosecute violations of city ordinances in any event.

Yours very truly,

F. L. GILBERT,

Attorney General.

Salary of Municipal Court of Manitowoc County; Increase of—The county board of Manitowoc county is authorized under section 14, chapter 17, laws of 1895 (being the law creating the municipal court of Manitowoc) to increase the salary of the municipal judge during his term of office.

JOHN J. HEALY,

District Attorney,

Manitowoc, Wisconsin.

March 17, 1910.

DEAR SIR:—Yours of February 25th was duly received. You ask for my official opinion as to whether or not the salary of the municipal judge of Manitowoc county can legally be changed by the county board during his term of office. You call my attention to section 14, chapter 17, laws of 1895, being the law creating said municipal court, which provides as follows:

“Until the county board of said county shall expressly otherwise order, the said judge shall receive as compensation a salary of fifteen hundred dollars per annum, to be paid monthly from the treasury of Manitowoc county.”

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The provision of section 26 of article XIV of the constitution of Wisconsin, which provides that "the compensation of no public officer shall be increased or diminished during his term of office," has been interpreted by our supreme court to apply only to officers who receive a fixed salary from the public treasury of the state.

The State ex rel. Sommer v. Ericson, 120 Wis. 435, 442.

Milwaukee Co. v. Hackett, 21 Wis. 613.

Rooney v. Milwaukee Co., 40 Wis. 26.

State ex rel. Martin v. Kalb, 50 Wis. 178.

For that reason the office of municipal judge does not come under this constitutional provision; neither does it come within section 694, which authorizes the county board to fix the salaries of county officers, including county judge, and which provides:

"The salaries so fixed shall not be increased or diminished during his term of office."

A municipal judge cannot be said to be a county officer.

In section 698 of chapter 37, Wis. stats. 1898, entitled "county officers."

The municipal judge is not enumerated as one of the county officers. Although the municipal judge of your county is elected by all the electors of your county and although the county board is authorized to fix his salary, still it cannot be said that he is a county officer. The legislature is authorized to create a municipal court, under article VII, section 2, of the state constitution. Such court may be created in a municipality, may include territory outside of the municipality and even territory extending beyond the limits of the county. If the municipal judge of your county were construed to be a county officer, the act creating the municipal court would evidently be a violation of section 23, article IV, which provides that the legislature may "establish but one system of town and county government." Your county, under this provision, would have more officers than other counties in the state. I am satisfied that the municipal court of your county is not a county court and the municipal judge not a county officer. I find no statute or constitutional provision that places a limitation or re-

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striction upon the county board as to when or within what time the changes in salary of the municipal judge must be made, except the limitation that it must be made by resolution. I am therefore of the opinion that your county board is authorized under section 14, chapter 17, laws of 1895, to change the salary of your municipal judge during his term of office.

Very truly yours,

F. L. GILBERT,
Attorney General.

Village Trustees—Length of term of office—Re-enactment of general statute does not repeal special statute.

J. A. MARKHAM,

March 18, 1910.

District Attorney

Whitehall, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 17th inst. The question concerning the length of term of village trustees, as the law now stands, is a very close one and I find that lawyers throughout the state differ concerning the effect of chapter 260, laws of 1909. Section 878 of the Wisconsin statutes of 1898 provided that the term of office of village trustees should be one year. In 1901 the legislature enacted section 875a, which provided that in villages having four or more trustees the term of office should be two years. Chapter 260 re-enacts section 878, with the exception of one minor provision. The general rule is that, where two statutes relating to the same subject conflict, the later one shall prevail. There is, however, a well established rule of interpretation to the effect that the re-enactment of a general statute will not be presumed to repeal a special statute relating to the same subject unless the special statute is named in the later law. Section 878 is a general statute and relates to all villages. Section 875a is a special statute, relating only to villages having four or more trustees. Applying this rule of interpretation, the two statutes may be read together, making the term of office of village trustees in villages having less than four trustees, one year and, in villages having four or more trustees, two years.

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I feel quite sure that the legislature did not intend to repeal section 875a, but merely intended to effect a slight change in section 878. While the question is a very close one, I feel that I should hold, in the absence of a court decision, that section 875a is unrepealed and that, in villages having four or more trustees, the term of office is two years.

The bottle of "We-no-na" sent by you some time ago was immediately taken to the office of the state chemist. He informed me that he did not have the time to personally make the analysis, but that he would assign it to a competent chemist of the University of Wisconsin and that you would hear concerning the matter in proper time. I have informed him concerning the delay and have urged him to see that the matter is given attention.

Yours truly,

F. L. GILBERT,
Attorney General.

County Treasurer—Terms of Office—

1. Sec. 713 of revised statutes is in force.
2. It is not in violation of our state constitution.

MR. JOHN B. CHASE,
District Attorney,

March 31, 1910.

Oconto, Wisconsin.

DEAR SIR:—Yours of March 25th is received. You state that the county treasurer of your county has submitted to you for an opinion the question as to the legality and constitutionality of the four-year limitation of the office of county treasurer, and request my official opinion upon the two controlling questions:

"1. Is the two-term limitation expressed in section 713, revised statutes of 1898, it being appended to said section by the revisers of 1898, after the legislature of the same year had repealed it by section 4978, binding and in force?

"2. If so, is it constitutional for the legislature to place a limitation on the office of county treasurer, there being no such provision in the Wisconsin constitution?"

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In answer to your first question I will say that said section 713 provides:

“Any person having held the office of county treasurer of any county for two consecutive terms shall not be eligible to a second re-election until after the expiration of two years from the close of the second term.”

This provision was added to this section by the revisers, who at the same time inserted in section 4978 a provision repealing chapter 35 of the laws of 1893, in which this provision was formerly found. The revisers certainly had a right to do this. They often find it necessary, in placing the various statutes passed by the sessions of the legislature under appropriate headings in the revised volumes, to insert a part in one section, while another part may be placed in another section in a different chapter. You will remember that the legislature enacted the revised statutes at the adjourned session August 20th, 1897, after the said change had been made by the revisers. There can therefore be no question as to the right of the revisers to make the change in this case. Section 713 as found in the revised statutes of 1898 is the law as it exists in this state at the present time.

In answer to your second question I will say that under section 4 of article VI of the state constitution, the county treasurer, although not specifically named, is included under the term “and all other county officers,” so that he must be chosen by the electors of the respective counties once in two years. Following this there is a provision making sheriffs ineligible for two years next succeeding the termination of their term of office. There is, however, no other limitation found in the constitution as to the other county officers. While it is perfectly clear that the legislature may not shorten or lengthen the term of these county officers, in view of the fact that the term has been fixed by the constitution, still, qualifications may be prescribed by the legislature for these various offices.

See *State v. Douglass*, 26 Wis. 428.

This provision in section 713 may be considered as fixing a qualification for the office of county treasurer. One who has

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held the office for two consecutive terms cannot be elected for another term until two years have elapsed.

I have been unable to find anywhere any decision holding such a statute to be unconstitutional, under similar constitutional provisions.

The question of the constitutionality of this law is one for the courts to pass upon and, unless it appears very clearly that a statute is unconstitutional, the attorney general should certainly not pronounce it to be in violation of our constitution.

Very truly yours,

F. L. GILBERT,
Attorney General.

Circuit Judge—Jurisdiction and court commissioners.

April 11, 1910.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 9th inst., in regard to bringing criminal proceedings before a circuit court commissioner. I did not advise you in my last to overlook the Wisconsin statutes, but in respect to the circuit court's having jurisdiction over misdemeanors, that is granted by the constitution, section 8, articles VII, which provides:

“The circuit court shall have original jurisdiction in all matters, civil and criminal, within this state, not excepted by this constitution, and not hereafter prohibited by law.”

Section 886 of the Wisconsin statutes of 1898 does not prohibit circuit courts from exercising such jurisdiction in cases of misdemeanor or in certain territorial limits, and such jurisdiction is not excepted in the constitution of this state.

I have thoroughly considered this matter. I feel sure of the advice I am giving you without again reviewing the various statutes, and, if I said in my last letter that you might pass them over, I intended by that to save you work that you might

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otherwise be required to do in the matter. A court commissioner has nearly all the powers possessed by a judge at chambers. He can hear complaints, issue warrants and require parties to be bound over to the circuit court, and the judge can do so in any case of misdemeanor of which I am aware.

Trusting that this answers your inquiry, I am

Yours truly,

F. L. GILBERT,
Attorney General.

District Attorneys—Not required to prosecute violations of city ordinances.

Apr. 21, 1910.

JAMES KIRWAN,

District Attorney,
Chilton, Wisconsin.

DEAR SIR:—Your letter of the 19th inst. has had consideration. I am of the opinion that your construction of the Wisconsin statutes mentioned is correct. The prosecution for violations of city ordinances and kindred matters belongs to the city attorney. I agree with you that the sections quoted do not apply to a village marshal. The compelling of a private citizen to assist in the making of an arrest is a drastic one and the statute authorizing it should be strictly construed.

I have sent you under separate cover some copies of the hunting and fishing laws, as you request.

Yours very truly,

F. L. GILBERT,
Attorney General.

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County Judges—Fees—Fees allowed to court commissioners do not apply to county judges while exercising the powers of court commissioners.

May 20, 1910.

ALBERT S. LARSON,
District Attorney,
Shawano, Wisconsin.

DEAR SIR:—Yours of March 5th was duly received and has had careful consideration. You state that in your county preliminary examinations of persons accused of crime are generally held before the county judge and you inquire whether the five dollars per day allowed the county judge by section 2454 of the statutes "for each day he shall be actually engaged in the examination of any person upon a criminal charge or engaged upon any other matter appertaining to probate business, compensation for which is not otherwise provided," is the only compensation to which the court is entitled for drawing the complaint and warrant, holding the examination, making his return, compensating the stenographer for taking the testimony, etc.

You call my attention to the statute providing that the testimony produced upon a preliminary examination must be reduced to writing and that the supreme court has held that unless this is done there is no authority to file an information in the absence of a waiver of examination; that the services of a stenographer for taking and transcribing the testimony in a single examination frequently amounts to fifteen or twenty dollars at the rate allowed justices of the peace and court commissioners, although less than a day would be occupied in the examination.

In answer I will say that section 2435, to which you have referred, confers upon county judges the powers of court commissioners and section 2436 provides the compensation for court commissioners.

It seems to me that the fees provided for court commissioners do not apply to county judges, for you will notice that in section 2454, as amended by chapter 45 of the laws of 1903, it is

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provided that the county judge shall receive five dollars per 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. This would be while he was acting as court commissioner. The fees provided for court commissioners while attending to preliminary examinations is three dollars per day and also twelve cents per folio for all testimony so taken. It could not be said that the county court would receive both the five dollars and the three dollars and twelve cents per folio for testimony. I think the only reasonable interpretation of these various statutes is that the fees provided for by section 2436 for court commissioners do not apply to county judges. County judges are not court commissioners in fact. They have been given the powers of court commissioners and while exercising these powers they are doing so as county judges, and the statute expressly allows to them five dollars per day while engaged in the examination of any person upon a criminal charge. This does not pay his stenographer, for you will notice that section 4052d of the statutes, as amended by chapter 125 of the laws of 1909, provides:

“The judge of the county court shall certify to the county board of supervisors of his county the number of days and the number of half days of actual service performed by such reporter in the performance of such duties, and such reporter shall be allowed by the county board compensation for his services not exceeding ten dollars for each day and five dollars for each half day of such services actually rendered by him and certified by said judge. All such claims for such compensation shall be made out, filed, allowed and paid in the manner provided by chapter 36 of the statutes of 1898.”

Here is a provision for the compensation to the court reporter in the county court. The reporter taking the testimony upon the preliminary examination is entitled to the compensation fixed by this statute. The county judge will be entitled to the five dollars per day and no other fees whatever, in my opinion. The issuing of warrants and drawing of complaints, the signing of orders and filing of papers constitute such work as will be incident to the examination that the county judge is conduct-

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ing, and these papers are generally drawn by the prosecuting officer and are only signed by the judge.

While the question is not free from doubt, yet, after a very careful examination of these various statutes, I have been unable to reach a different conclusion. I am of the opinion that the fees provided for court commissioners do not apply to county judges while exercising the powers of such commissioners and that the five dollars per day allowed by statute is to compensate him for all services while engaged in preliminary examination.

Very truly yours,

F. L. GILBERT,
Attorney General.

District Attorney—

1. District Attorney is not required to appear at examination of insane.

2. County judge has no authority to appoint an attorney for such insane at the expense of county.

3. Section 585d provides for the only fees that should be paid to specialists in such cases.

FRANK H. HANSON,

May 20, 1910.

District Attorney Juneau County,

Mauston, Wisconsin.

DEAR SIR:—Yours of March 10th was duly received April 1. You submit the following for my official opinion:

“1. Is the district attorney required to appear at insane examinations?

“2. If not, should the county judge appoint an attorney for petitioners?

“3. In section 585d, does ‘all expenses of the proceedings’ include attorneys’ fees on one or both sides and witness fees on one or both sides? If attorney’s fees at what rate?

“4. If a specialist is employed should he be paid by the county? If so, at what rate?

In answer to your first question I will say that I find no provision of law making it the duty of the district attorney to ap-

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pear in these proceedings. The duties of a district attorney are enumerated in our statutes and, in my opinion, none of these statutes can be so construed as to make it the duty of the district attorney to appear.

In answer to your second question, I will say, I find no authority in law authorizing the county judge to appoint an attorney for petitioners, at the expense of the county.

In answer to your third question, will say section 585d, laws of 1907, provides:

“All expense of the proceedings, from the presentation of the application to the actual commitment or discharge of the alleged insane person, whether such person is a resident or non-resident of the county in which the proceedings are had, shall be allowed and paid by the county from which such person is committed, in the same manner as the expenses of a criminal prosecution in a justice’s court are allowed and paid,” etc.

This would not include attorney’s fees, as those fees are not allowed in criminal cases in justice’s court; but it would include the witness fees for both sides to the controversy.

In answer to your fourth question, I will call your attention to the provision of said section 585d, which reads:

“and each of the examining physicians shall receive a fee of four dollars for his examination and certificate and ten cents per mile for necessary travel in complying with the requirements of his appointment; and in any contested matter arising under this chapter or in any case where the judge, in his discretion, shall postpone the examination of such person, a fee of four dollars for each day he may be required by the county judge to attend before him on such examination.”

There is no other provision in the law authorizing the appointment of a specialist, and the county will not be liable for any money to be paid to specialists, except witness fees for any witnesses that may be called.

Very truly yours,

F. L. GILBERT

Attorney General.

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State Factory Inspectors—acting as witnesses in cases brought by such inspector against violators of our laws which it is their duty to enforce not entitled to witness fees.

One who accepts such witness fees is liable to removal from office.

May 23, 1910.

HON. J. D. BECK,

Commissioner Bureau of Labor and Industrial Statistics.

DEAR SIR:—Yours of May 19th was received. You state that you have received a complaint to the effect that some state factory inspectors are accepting witness fees in cases brought by said inspectors against violators of laws which it is their duty to enforce; that the State pays these inspectors a salary and expenses incurred in the performance of their official duties, and that it has been the policy of your bureau not to permit the acceptance of witness fees; that this has seemed to you to be the best policy to pursue, in order to avoid being charged with graft and all that goes with it; that it will enable the inspector to perform his duties judiciously and impartially, without being guided by a desire to augment his income in this way.

You ask my opinion as to whether these inspectors have either a legal or moral right to accept witness fees; and, if not then what should be done with witness fees already accepted; and whether, in transgressing what has been the policy of your bureau for years, these inspectors are subject to removal?

In reply I will say that, as a general rule, an inspector stands on the same plane with other citizens of the state and, where the duties that he performs for the public are not required as a part of the work of his office, he may recover the compensation for such services; but, in the case of factory inspector, where the statute in express terms makes it his duty to enforce the law and where the officer is expected to devote all of his time to the office and where he spends time as witness in a case brought to enforce the law and to punish such persons as have violated the law, he is performing a duty that is required of him as a state officer, and the salary which an inspector receives

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from the state is a payment for the services so performed as witness.

The position taken by you in this matter is, in my opinion strictly in compliance with our laws.

There are a number of cases found in the courts that hold that, where it is not part of the officer's duty to act as a witness in a case, in such an event he may recover witness fees; but that, where it is his duty to prosecute and to act as witness in the performance of his official duty, he cannot recover extra compensation.

See 30Am. and Eng. Ency. of Law, 2nd ed., p. 1081.

Healy v. Co., 70, N. H. 588.

In answer to your question as to what should be done with the witness fees already accepted, I would say that the county that has paid these witness fees has a legal claim against the parties to whom they were paid and they should be returned to the county that has paid them.

As to whether the inspectors that have transgressed what has been the policy of your bureau for years are subject to removal I would say that it is my opinion that, if the parties in question, having full knowledge that it was in violation of the policy of the bureau, have collected these witness fees and violated the law of this state, you may, if you see fit remove them from office.

Very truly yours,

F. L. GILBERT,
Attorney General.

Officers, Incompatibility—Offices of municipal judge and city attorney (Tomahawk) are incompatible.

June 2, 1910.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR:—I have the honor to respond to yours of May 25th, inclosing petition signed by residents of Lincoln County, Wisconsin, and in which you request my official opinion as to whether one H. G. Bell, named therein, may hold two county

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offices, viz., that of municipal judge and that of city attorney (for Tomahawk).

In the case before us the City of Tomahawk is within the district of the municipal court in question. There being no statute expressly prohibiting a person from holding these two offices, the question is, whether the nature and duties of the two are such as to render it improper, from considerations of public policy, for one person to hold both.

See Mechem's Public Officers, sec. 422, and cases cited.

It is made the duty of the city attorney to conduct all the law business of the city and of the departments thereof and all law business in which the city shall be interested. The city is vitally interested in the enforcement of the city ordinances. It is therefore the duty of the city attorney to bring actions when the ordinances are violated. These actions are sometimes to be brought exclusively before the municipal court and as a general rule they may be brought before the municipal court. It would be improper for the city attorney to bring cases before his own court. It seems to me that it is very clear that the same person cannot hold the two offices in question at the same time. They are clearly incompatible.

See case of State v. Jones, 130, Wis. 572.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Taxation.

OPINIONS RELATING TO TAXATION.

Tax levy—At November session of county board—section 1074 as amended by sec. 1, chapter 439, laws of 1903 construed.

WILLIAM F. SCHANEN,

District Attorney,

July 9, 1908.

Port Washington, Wisconsin.

DEAR SIR:—Yours of June 18th was duly received. You ask for my official opinion as to the proper construction to be placed upon section 1074, as amended by section 1, chapter 439, laws of 1903.

Said section provides:

“The county board shall also at said meeting determine by resolution the amount of taxes to be levied in said county for county purposes *for the year*, and also the amount to be raised by tax in each town for the support of common schools therein *for the ensuing year*, which shall not be in any town less than the amount apportioned to such town in the last apportionment of the income of the school fund;” etc.

You state that you have particular difficulty in ascertaining the exact period of time which the legislators intended to specify or define by the use of the words “for the year” and also “for the ensuing year.” You state that the proper construction of this section is of considerable importance to the citizens of your county, but you do not inform me as to why or in what way it is important to your county.

The meeting of the county board referred to in said section is the November meeting. Section 4971 provides that, in the

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construction of the statutes of this state, the word "year" shall be construed a calendar year unless otherwise expressed. The tax that the county board is to pass upon in the month of November is to be levied, raised or collected in the months of January and February following. I am of the opinion that the words "for the year" refer to the calendar year in which the tax is collected and the words "for the ensuing year" to the year following the November session of the county board. In other words, I am of the opinion that the same year and the same period of time is referred to in both expressions. I can think of no reason why the ordinary construction should not be placed upon the word "year" in both cases.

Yours very truly,

F. L. GILBERT,
Attorney General.

Inheritance tax.—The widow in will of Thomas Dow, deceased, takes a life estate only.

September 10, 1908.

F. J. ROONEY,

District Attorney,

Appleton, Wisconsin.

DEAR SIR:—You have submitted to me for my official opinion the construction of the will of Thomas Dow, deceased, of your county. The will provides as follows:

"I give, devise and bequeath to my beloved wife, Margaret Dow, all of my estate, both real and personal or mixed, for and during her natural life, for her sole use and benefit. To have and to use the same as to her shall appear proper and best. And I do hereby direct and empower her to make such use and disposition of my said estate as to her shall appear best.

"After the death of my said wife, I give, devise and bequeath to Mrs. Ella B. Moses, wife of Fred Moses, and a niece of my beloved wife, the residue of my estate, that there may be left after the demise of my said wife, and

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after the payment of all legal claims or demands there may be against my said estate at the time of death of my said wife.”

You say that the estate is less than ten thousand dollars and, if Mrs. Dow takes the estate in entirety, there will not be an inheritance tax to be paid by her. If, however, she takes only a life estate, the remainder which goes to Mrs. Ella B. Moses would be subject to payment of an inheritance tax. The question submitted is, whether the widow takes a life estate only or whether she takes the estate in entirety.

You say that your county judge is in doubt as to the proper construction of this will and requests that the matter be submitted to this department for an opinion before he renders his decision.

Mr. A. M. Spencer has forwarded to me a brief on this proposition, which contends that Mrs. Dow takes the estate in entirety. I have carefully examined the question and decisions of our courts in similar cases and I find that, in the case of *Jones v. Jones*, 66 Wis., p. 310, where a will that provided “After my lawful debts are paid and discharged, I give, bequeath and dispose of as follows, to wit: to my beloved wife, M. J. all that is in my possession at the time of my decease; and also my wife have right to sell the estate, if that will be her choice. And after my wife’s decease, the property to be parted to my dear children in equal shares,” the court held that the widow took under the will only an estate for life in the property, with power to sell the life estate, and that the children took in equal shares the vested remainder in fee.

You will notice that in the case at bar the provisions in the will are even stronger in favor of the life estate than the provision in the *Jones* case. In the case at bar the estate is given to the widow “for and during her natural life, for her sole use and benefit,” while in the *Jones* will, the whole estate was bequeathed to the widow, without providing that it was to be a life estate that was so bequeathed. In the *Jones* estate the widow was given the power to sell the estate if that should be her choice. In the will at bar the widow is given the right to

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use and dispose of the said estate as to her shall appear best. The court held in the Jones estate that the power to sell the estate only authorized the widow to sell her life estate, or her interest in the property, but that she was not authorized to sell that part of the estate that was bequeathed to the children.

I believe that the court would hold that Mrs. Dow, under the provisions of this will, takes only a life estate and that the remainder will go to Mrs. Moses. (See also case of *Schneider v. Schneider*, 124 Wis. 111; *Swarthout v. Swarthout*, 111 Wis. 102; *Larson v. Johnson*, 78 Wis. 300.)

I believe that these authorities will warrant the conclusion that I have reached and that the intent of the deceased as expressed in his will is that the widow is to take only a life estate and that the remainder is to be vested in Mrs. Moses.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Taxes—Town Boards—Forest Fires—Section 8 of chap. 264, laws of 1905, held not to impose a limitation upon the authority of a town board to incur further expense than that mentioned in it in cases of necessity.

HON. E. M. GRIFFITH,
State Forester,

October 8, 1908.

Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 6th inst. calling my attention to the fact that owing to the recent extensive forest fires in the northern part of the state many towns have been obliged to exceed the limit of one hundred dollars per thirty-six sections in employing men in fighting fires, and wherein you request my opinion as to whether town boards can legally levy a tax to meet such additional expenses so incurred or whether such tax must be levied or voted by the electors of the respective towns.

In reply thereto I will say that in my opinion section 8 of chapter 264 of the laws of 1905 imposes a limitation upon the

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amount that may be paid by a town on account of work done by fire wardens appointed by the state forester, and not a limitation upon the authority of a town to incur further expense in protecting its citizens from the ravages of conflagration in cases of necessity.

Section 776 of the statutes, as amended (see Town Laws p. 188) authorizes the electors "to vote to raise money * * * for the support of the poor and defraying all other charges and expenses of the town"; the total taxes for any one year being limited to $1\frac{1}{2}$ per cent of the total assessed valuation of such town for the preceding year, unless a larger sum is needed for the completing or repairing of highways or bridges, in which case an additional $\frac{1}{2}$ per cent is authorized.

This section, in my opinion, would authorize the electors to incur or pay for such additional expense, over and above the one hundred dollars for thirty-six sections and up to the limit of $1\frac{1}{2}$ per cent imposed by section 776, as might be necessary to protect the town from devastation by fire.

Of course it is well settled that "a town is a quasi-corporation only, with limited powers, and can do nothing which is not expressly authorized or clearly implied from authority expressly conferred by statute."

State ex rel. Thompson v. Welbes, 129 Wis. 639, page 641 and cases.

I believe that the authority here involved is clearly implied if not expressly given by section 776 as amended.

In my opinion such claims as may be presented against towns arising out of the foregoing matter should be examined into by the respective town boards and included in their reports as provided by subdivision 3 of section 821 of the statutes. The money should be raised by vote of the electors.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Telephone Companies—Taxation of—discrimination in rates in favor of stockholders illegal—preferential rates.

HON. A. H. DAHL,

October 17, 1908.

State Treasurer,

Madison, Wisconsin.

DEAR SIR:—Yours of October 16th submitting a letter from C. A. Monson of Five Points, Wisconsin, and asking for an opinion thereon, received and the same has had my careful consideration.

Mr. Monson states in substance that he is one of the stockholders in a local telephone exchange which charges \$5.00 per year to its subscribers, but that no rental has been exacted from its stockholders, nine in number, and he inquires whether the amount such stockholders would be required to pay at the same rate charged others, if they paid it, should be included as a part of the gross receipts for the purpose of taxation.

In reply you are informed that under the provisions of chapter 488 laws of 1905, telephone companies are required to pay a tax of from 2½ to 4 per cent on their gross receipts, which should include all their earnings both from tolls and rentals. By the provisions of sections 1797m—89 and 1797m—90, 1797m—91 and 1797m—92 a telephone company or any public utility is forbidden to grant preferences or make discriminations in rates between persons or corporations and individuals or corporations are prohibited from receiving such preferences or discriminations in rates and both the company and individuals subject themselves to heavy penalties for so doing. It would be just as certain a discrimination for stockholders in the corporation to receive preferential rates for telephone service as it would for other persons to receive such favors. The state railroad commission has expressly so ruled. Hence it follows that if the telephone company has *not* charged rentals to its stockholders it *should* have done so and that the company and its officers and persons receiving such preferences subject themselves to heavy penalties for making or receiving preferences and discriminatory rates for service and of course when such payment is made it is subject to the tax.

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It may be proper to add that stockholders in all corporations are entitled to receive a fair return and interest on the money they have invested therein, and if they do not receive a fair return, except by such preference in rates, the rates should be raised sufficiently to enable them to receive a reasonable annual profit.

I trust what I have said will fully inform Mr. Monson of the rights, duties and obligations of the corporation and its stockholders.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxation—Illegal Assessment—Sec. 1210g does not apply to.

January 21, 1909.

A. J. MYRLAND,

District Attorney,

Grantsburg, Wisconsin.

DEAR SIR:—In your letter of the 19th inst. you state that in one of the towns of Burnett county the assessor last year assessed one person's land at full value and assessed the land of others at from one-half to one-third of their actual value. You state that one of the parties having the full assessment upon his land intends to lay the matter before the district attorney, the county clerk and the county treasurer and ask these officials to reduce his taxes; that is, he claims that his taxes are illegal and asks these officers to compromise the matter. You have asked me whether the officers mentioned have legal authority to act in the matter.

In reply I will say that section 1210g, Wis. stats. 1898 is as follows:

“If it shall appear from any tax roll or tax proceeding that any sum of money is due from any person or is charged against any land or other property and such tax have been returned as delinquent to the county treasurer of the proper county and such person or the owner of the lands or property so charged with such taxes shall claim such taxes:

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to be illegal for any cause, the county treasurer, county clerk and district attorney of such county may, if they shall deem that there is reasonable cause to believe such taxes illegal, compromise with such person or owner and receive in lieu of the whole tax so appearing due or charged as aforesaid such part thereof as the said county treasurer, county clerk and district attorney or a majority of them shall determine to be equitable and for the best interests of such county.”

The language of this statute is very broad, but, notwithstanding, I am of the opinion that it was not the intent of the legislature in enacting this section to create a committee or board of equalization. Section 1210b provides for the manner of setting aside illegal assessments. It will not be claimed that any one assessor ever did exact justice to all property owners in his assessment district. The fact that one land owner is assessed at a higher figure than his neighbor for the same quantity of land supposedly of the same value does not show necessarily that the first person was illegally taxed. Perhaps the second owner was assessed too low. To determine the matter this committee would be obliged to reassess all the property in the town and, by the same course of reasoning, it might be said that the process should extend to the whole county. I believe that section 1210g applies to such illegality in taxation as appears upon the records or as may be readily ascertained by the committee. I think that, when all the statutes relating to taxation are taken into consideration, this section may not properly be interpreted as directing the county clerk, the county treasurer and the district attorney to sit as a board of review and reassess property.

I will call your attention to the case of *Pratt v. the City of Milwaukee et al.*, 93 Wis. 658, which, while not directly interpreting this section, strongly infers what I have stated above.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Taxation—In towns and villages where the aggregate valuation of tax roll amounts to \$1,000,000 or more the town treasurer is required to include in the statement of delinquent taxes only two (2) per cent allowed by law for collection fee.

February 15, 1909.

F. L. MCNAMARA,

District Attorney,

Hayward, Wisconsin.

DEAR SIR:—Yours of February 11th is received. You state that there are two towns in your county having an assessed valuation of over one million dollars and you desire my opinion as to the amount of collection fees a county treasurer is to collect on taxes returned as delinquent in such towns. You call my attention to section 840 as amended by chapter 335 of the laws of 1899, which prescribes that the town treasurer of any town may charge two per cent as collection fees on all taxes paid January 31st and five per cent. on all taxes collected after that date, also to section 1079, which requires the town clerk to calculate and carry out the proper tax on a uniform basis after receiving the certificate from the county clerk and, in an additional column, to enter five per centum upon the sum of the taxes charged as a collection fee, provided that, in towns where the aggregate valuation of the tax roll amounts to one million dollars or more, the treasurer's fee for collecting, to be entered on the tax roll and added to the tax, shall not exceed two per centum upon such tax, and section 1112, relating to the delinquent roll, which requires town treasurers to make out a statement of the unpaid taxes, "including the five per cent. allowed by law for collection fees," and to submit the same to the county treasurer. Section 1129 provides that any person may discharge the taxes on any parcel of land returned to the county treasurer as delinquent by paying the same "with interest at twelve per centum from the first day of January previous and all later charges thereon." Section 1130, relating to the notice of sale of delinquent lands, requires the county treasurer to give notice that the lands will be sold "for the payment of taxes, interest and charges thereon." Section 1135 re-

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quires the county treasurer to sell the delinquent lands as shall be sufficient to pay the taxes, interest at the rate of twelve per centum per annum upon the amount of such taxes and "collector's fees" from the first day of January next proceeding the day of sale and charges thereon.

In answering your inquiry I will say that the provision in section 1112, which requires the town treasurer to include in the statement of delinquent taxes "the five per cent allowed by law for collection fees," was first enacted in section 93, chapter 18 R. S. 1858. At this time the collector's fees were five per cent. on all taxes collected in all towns. Chapter 517 of the laws of 1889 amended section 1079, making the collector's fees in towns and villages where the aggregate valuation of the tax roll amounts to one million dollars or more not to exceed two per cent. on such tax, but at this time section 1112, was not amended in express terms and this statute still reads that the town treasurer shall make out a statement of taxes remaining unpaid, including the five per cent. allowed by law for collection fee. I am of the opinion that this provision in section 1112, must be read in connection with section 1079 as amended, so that, when the State Treasurer makes out a statement of the taxes remaining unpaid in any town wherein the aggregate valuation amounts to one million dollars or more, he shall include therein the two per centum allowed by law for collection fees. It could not be contended that it was the intention of the Legislature that five per cent. should be added when only two per cent. is allowed by law for collection fees, for said section 1112 expressly provides that the statement shall include "the five per cent allowed by law for collection fees in such towns, consequently the only meaning that this provision in said section can be construed to have is two per cent., or the actual collection fees. It is very evident from all the section cited by you, which I have mentioned in this letter, that it was the intention of the law-makers only to add the actual collection fees to the taxes.

I believe this answers your question.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Taxation.

Taxation—Money raised and paid into town treasury under proceedings declared void by court should be kept in the town treasury and used for town purposes.

FRANK H. HANSON,
District Attorney,

March 6, 1909.

Mauston, Wisconsin.

DEAR SIR:—Yours of February 15th was duly received. You state that at the last session of the county board of supervisors of your county, commencing November 10th, 1908, several towns of the county offered petitions, supposed by a majority of the board to comply with section 1319 Wis. stats. 1898 and acts amendatory thereof; that, as a matter of fact, not one of the petitions was in legal form; that a majority of the board voted to appropriate, and did appropriate, sufficient money to cover the requests of the petitions; that thereafter, upon certiorari heard on the 8th of February, 1909, in the circuit court before Judge Lueck at La Crosse, the entire proceeding of the board with reference to this appropriation was declared void and of no effect and the action of the board in appropriating the amount in question was held insufficient to authorize or warrant the levy or collection of any tax under the provisions of the above mentioned section.

You further state that all of the towns in your county have collected taxes to cover their apportionment under this void appropriation and you inquire what disposition is to be made of this money by each of the several towns, none having paid over to the county treasurer any of the money, but all holding it pending a settlement of the question as to where it is to be placed.

In answer to this matter I will say that, although our Supreme Court, so far as I have been able to ascertain, has not passed directly upon the question as to whether towns are authorized to refund to the tax payers by proper action at the town meeting the money illegally collected and paid into the county treasury, I see no reason why this could not be done. Cooley on Taxation, in volume 3, of the 3d edition, on page 396, lays down the rule as follows:

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“General right exists in the state to refund any tax collected for its purposes, and a corresponding right probably exists in the common council, or other proper boards, or cities, villages, towns, etc., to refund to individuals any sum paid by them as corporate taxes which are bound to have been wrongfully enacted, or are believed to be, for any reason, inequitable. But no executive or ministerial officer could have any such authority, unless expressly given by law.”

I do not believe that the towns could be compelled to pay over this money to the county treasurer, in view of the fact that the tax is legally levied, but probably the most practical way to dispose of this matter is to leave the money in the treasuries of the various towns. It will make the levy for next year in these towns lighter than it would be without this tax and in that way each tax payer will indirectly receive credit for the amount of tax that he has paid in on this illegal levy. The refunding of the money to the tax payers would be a cumbersome matter and would probably be hard to accomplish. My advice would therefore be to leave the money in the town treasuries, for future use.

Very respectfully yours,
 F. L. GILBERT,
Attorney General.

Inheritance Tax—stocks in domestic corporations owned by non-resident decedent and held outside the state are subject to the tax.

April 9, 1909.

HON. HENRY JOHNSON,
Assistant State Treasurer,
 Madison, Wisconsin.

DEAR SIR:—Your communication of the 5th setting forth a letter from Charles F. Emerson of Dartmouth College, Hanover N. H., in which he inquires as to “whether there is an inheritance tax law in your (this) state on bonds and stocks held by

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parties out of the state at the time of death," and in which he further states that he is the executor of the estate of Charles A. Young, late of that place who died January 3, 1908 and who, presumably at the time of his death, owned ten shares of the Milwaukee Electric Railway and Light Company, received, and you ask my opinion upon the question presented.

In our Inheritance Tax Act, sec. 1, chap. 44 of the Laws of 1903, it is provided:

"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 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:

"When a transfer is by will or 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."

These provisions of our inheritance tax law so far as they relate to the questions presented are not materially different from those of New York and Pennsylvania, and in New York and Pennsylvania it has been held in the following cases,

Matter of Bronson, 150 N. Y. 1,

Matter of Jones, 172 N. Y. 575,

Matter of Romain, 127 N. Y. 80,

In re Small's Est. 151 Pa. St. 1,

See also Dos Passos Inheritance Tax Laws, chap. 4, Sec. 47c. that shares of stock in corporation domiciled and having their property invested in that state, owned by a non-resident decedent, are subject to the inheritance tax while the bonds of such a corporation are not subject to that tax.

As the Milwaukee Electric Railway and Light Company is a domestic company having its property invested in this state and engaged in business in this state I conclude that the shares of stock mentioned represent an interest in property in this state and hence are subject to our inheritance tax laws.

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As Mr. Emerson states that there are three heirs, two descendants and a representative of a descendant of the decedent the rate of taxation in each interest will be 1%, after deducting two thousand dollars exemption for *each* legatee. The value of the stock is its market value at the date of the death of the decedent.

Payment of the tax in this estate may be made to the Treasurer of Milwaukee County, where the offices and were the property of the Milwaukee Electric Railway and Light Company are principally located, or it may be made directly to the Secretary of State see sec. 11 of chap. 44 Laws of 1903.

After the tax has been paid transfer of the stock may be made on the books of the corporation at its principal office on endorsement of the certificate by the executor.

Kindly favor Mr. Emerson with a copy of our Inheritance Tax Law, pamphlet form.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxation—Stock of cheese in a cheese factory should be assessed to the manager in the district where cheese is located if the owner lives in another district.

April 22, 1909.

C. A. KADING,

District Attorney,

Watertown, Wisconsin.

DEAR SIR:—Yours of April 21st has been received. You submit for my official opinion the following:

“Suppose a man living in one town and county owns five or more cheese factories in five or more different towns in the same county, and has a stock of cheese on hand at the time that the assessors of the various towns make their assessment. Should the stock which the owner owns in the different towns be assessed to him in the town where he lives or should it be assessed in each town where he has stock of cheese?”

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Section 1040 Wis. stats. 1898, as amended by chapter 191 of the laws of 1901, provides as follows:

“All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided. If such owners be non-residents of the state or foreign associations or corporations, but having an agent residing in this state in charge of such property, then the same shall be assessed in the district where such agent resides; otherwise in the district where the same is located, except as otherwise provided. Merchants’ goods, wares, commodities kept for sale, tools and machinery, manufactures’ stock, buildings on leased lands when such buildings are personal property, farm implements, cord wood, live stock and farm products, excepting grain in warehouse, shall be assessed in the district where located,” etc.

Section 1044, as amended by chapter 417 of the laws of 1903, provides as follows:

“Personal property shall be assessed to the owner thereof, except that when it shall be in the charge or possession of some person other than the owner or person beneficially entitled thereto in the capacity of parent, guardian, husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, assignee, receiver, or other representative capacity, it shall be assessed to the person so in charge or possession of the same.”

The words “manufactures stock” are broad enough to include a stock of cheese in a cheese factory. I am of the opinion that under these statutory provisions such stock in possession of the manager of the factory is to be assessed to the manager in the district where the cheese is located.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Taxation.

Inheritance Tax—Exemption to which heirs and legatees are entitled.

HON. F. M. GUERNSEY,
County judge,

June 28, 1909.

Waupaca, Wis.

DEAR SIR:—I am in receipt of your letter of the 26th inst. in which you submit the following statement; of facts:

“A.—An unmarried man dies, intestate, May 29th, 1908, leaving no issue or nearer of kin than two brothers and one sister; the clear value of whose estate is the sum of \$8,337.01. One-third distributive share of each would be \$2, 779.

B.—The sister dies, leaving three children to inherit the mother's share by right of representation, equalling the sum of \$926.33, each.

C.—One of the brothers dies, leaving two children to inherit the father's share by right of representation, equalling the sum of \$1389.50, each.

D.—One of the nephews of proposition C. dies, leaving two children to inherit by right of representation the distributive share of their deceased father as grand nephew, equalling the sum of \$694.75 each.”

and you ask my opinion as to what exemption should be allowed; whether the exemptions should only apply to the brothers and sister or whether it should be extended and apply to each of their representatives.

The solution of this problem is not difficult if I understand the facts correctly, that is you state that an unmarried man dies intestate leaving no issue or nearer kin than *two brothers and one sister*. I assume by this statement that such kindred were living at the time of his death.

If I am correct in this understanding of the case there is only exemption of \$500 to each of *such* heirs, brother and sister, as provided in subdivision 3, of section 4, of chapter 44, of the laws of 1903. The reason for this is that the estate vests instantly in the heirs upon the death of the decedent, subject to the expenses of administration, and the tax attaches at the same time.

See *State v. Pabst* 121 N. W. R. 351-357.

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As the tax becomes due and attaches at that time the exemption necessarily then applies and it applies as the heirs and kinship *then existed* not as they subsequently became by reason of the death of some of the heirs. In fact if some of the heirs died after the death of the decedent their children are not heirs at all but share in the estate only as representatives of their parents. They are really but heirs to their parents estates.

If the brother, sister or nephew died prior to the death of the decedent, whose estate is being administered, you should send me the dates of their deaths respectively to enable me to render an intelligent opinion.

I trust this will remove all doubts as to the number of exemptions which should be allowed. Kindly advise me as to whether I understand your proposition correctly and as to how the matter is determined.

Yours truly,

F. L. GILBERT,
Attorney General.

Inheritance Tax—The statutory exemption from inheritance tax applies to each heir or legatee in being at the time of decedent's death. And each such is entitled to the exemption provided by law.

HON. F. M. GUERNSEY,
County Judge,

July 1, 1909.

Waupaca, Wisconsin.

DEAR SIR:—I am in receipt of yours of July 1st, supplementing your letter of the 26th in regard to the exemptions in the estate of Wm. C. Anson, deceased.

Replying I will say that the situation of the heirs of the deceased is quite different from what I supposed it was by your letter of the 26th. It now appears that the deceased did not leave surviving two brothers and a sister but left surviving one brother, Harry Anson, three children of the deceased sister, one child, Wm. Anson, a son of the deceased brother, John Anson and James Anson and Ray Anson, children of Charles Anson, who was a deceased brother of said John Anson.

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It appears further from your letter that Mrs. Ford, the sister, John Anson, the brother and Charles Anson, said, John Anson's brother's son all died before the death of the decedent whose estate is being administered.

It is my opinion that each of the heirs, children and grandchildren of the deceased brother and sister take their share of the estate of the decedent respectively by right of representation but take it directly from the decedent, that is it is not necessary to have any intervening administration of the estate of the deceased brother, sister, and nephews of the decedent. This being true each of said heirs is entitled to an exemption of \$500 provided in subdivision 3, section 4, of chapter 44, laws of 1903.

In other words the exemptions apply to the interest of the individual heir whether brother or sister or a descendant of a brother or a sister and does not apply simply to the brother of the estate which would have come to the brother or sister if they had survived. You will observe that said subdivision 3, provides:

“Property of the clear value of \$500 transferred to each of the persons described in the second subdivision of section 2, shall be exempt.”

It appears very clear to me that this exemption so provided applies to each of the persons who take directly, although as representatives, of a deceased party or parties, a portion of the estate.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Taxation.

Inheritance Tax—Lodges of I. O. O. F. not exempt as matter of law. Court should take evidence upon which to base its opinion of whether such are corporations organized solely for charitable purposes.

July 27, 1909.

HON. OTTO ARNQUIST,
County Judge,
Hudson, Wisconsin.

DEAR SIR:— I am in receipt of your letter of the 16th in which you say:

“Colfax Lodge No. 85, I. O. O. F., of Hudson, Wisconsin, received a legacy under the will of Laura M. Jones of three hundred dollars and the question is whether or not this sum is liable to a transfer tax under chapter 44, of the laws of 1903. The amount is very small and the tax does not amount to anything, but of course I would like to pass upon it correctly even though the amount is small. The statute exempts ‘all property transferred to corporations of this state organized under its laws solely for religious, charitable or educational purposes’ etc. The question is whether or not the lodge comes under that provision. The lodge is organized as practically every other Odd Fellows lodge is organized within the state of Wisconsin, and has the usual fraternal features. They own a building, the lower story of which is used for a store and rented by them, and the upper story used by them is for a lodge room where they meet for social and fraternal purposes. They also have the sick benefits and mortuary benefits which are guaranteed to the members. The question is whether this lodge is organized solely for charitable purposes.”

Replying I will say that the question you present is one, I think, of fact more than law or as well as of law.

As I view it, to determine whether or not this legacy is subject to the inheritance tax the court should ascertain:

1. Whether the lodge in question is a corporation organized under the laws of this state. Such bodies may so organize and

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it is probable that this one has done so under chapter 92, statutes 1898, but that is a question which should first be determined.

2. The next question to be determined is whether it is a corporation organized solely for religious, charitable or educational purposes. By this I understand it is not one that is solely organized for all of those purposes but for any one of them. See subdivision 1, section 4, chapter 44, laws of 1903 as amended (section 1087—4 of the statutes).

Odd Fellows lodges are generally understood to be bodies organized for social and charitable purposes. They have no corporate stock and are not organized for the purpose of profit to the members, at least that is the general understanding of such organizations, but that is a question of fact which can only be determined upon evidence. I have searched extensively but do not find any decision holding specifically that bequests to Odd Fellows lodges are exempt from the inheritance tax. They may or may not be and to make them exempt there must be a showing made that they are organized for solely religious, charitable or educational purposes and also that they will use the property so transferred exclusively for the purposes of their organization and within the state. In the absence of any evidence on this question, I am of the opinion that the bequest is subject to the inheritance tax. One claiming exemption from taxation must be able to point specifically to the statute creating that exemption as an exemption will not be inferred or assumed. (Matter of Moore, 90 Hun. 162.) And there must be a showing that the corporation is organized *solely* for the purposes named and that the property transferred will be used exclusively for those purposes.

I conclude, therefore, that if no evidence has been submitted or shall be submitted to the court showing that the organization is organized solely for charitable purposes and that the property transferred to it will be used exclusively for such purposes, that the tax should be imposed. On the other hand, if there is evidence submitted showing that this organization is a corporation of this state organized solely for religious, charitable or educational purposes and that the property transferred will

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be used exclusively for those purposes or some one of them, then the legacy is exempt.

The question is, therefore, as I have stated, one of fact more than of law, and I do not think that I or any court can say, in the absense of evidence on the matters mentioned, that bequests to this lodge or to Odd Fellows lodges in general are exempt from the inheritance tax.

Very truly yours,

F. L. GILBERT,
Attorney General.

Inheritance Taxes—Public administrator may act as attorney for estate.

July 30, 1909.

JUDGE F. A. JAECKEL,
Shawano, Wisconsin.

DEAR SIR:—In reply to your favor of the 9th inst. I will say that the complication which you suggest was considered by the legislative committee and others interested in the inheritance tax law. It was the concensus of opinion that where the public administrator was acting as attorney for an estate the interests of the state and county could be amply protected by the district attorney and this department. You still notice that the law provides that the district attorney may be called into any case when his services are deemed necessary.

It must be presumed that the legislature in providing that the public administrator should be an attorney, when available, knew that he would in all probability be interested as attorney for the estate in some instances, and not having prohibited him from acting as attorney in any estate, it follows that the legislature presumed that in such cases the district attorney and the attorney general's department would represent the state. Except for the discussion before the committee, in which I participated, and the fact that the law is remedial in its nature, perhaps a strict interpretation of the law would prevent the public administrator from acting as an attorney

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in any estate, but I am not inclined to give it such a strict interpretation, especially where the interests of the state and county can be amply protected by other officials.

Very truly yours,

F. L. GILBERT,
Attorney General.

Poll Tax—1. Is not a personal property tax but is a tax levied against the person. This being so, the provisions of chapter 380, laws of 1903 do not apply to the collection of a poll tax.

2. It is not a part of the duties of a district attorney to collect the tax for villages by proceedings in court.

July 30th, 1909.

JAMES KIRWAN,
District Attorney,
Chilton, Wis.

DEAR SIR:—Yours of July 28th is received. You submit about seven inquiries upon the question of the collection of poll tax in a village in this state, under section 911 of the statutes. One of these inquiries is, whether it is the duty of the district attorney to appear for the plaintiff in the proceedings to collect said tax for the village in question and whether a poll tax is a personal property tax, included in chapter 380 of the laws of 1903.

I will answer this question by saying that a poll tax is not a personal property tax within the intent of this section of our statutes. There is no personal property assessed or taxed when a municipality collects a poll tax. This is a tax levied against the person, and not against property, and for that reason the provision of said chapter 380 does not apply to a poll tax, as the tax referred to in said chapter is simply a personal property tax.

This is a matter that concerns the village only, and there is no duty imposed by law upon the district attorney to appear for the village and act as its attorney. I must therefore advise you that it is not a part of your official duty as district

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attorney to appear for said village in the collection of the poll tax.

The questions submitted by you would require more or less investigation by this department and, as the matter does not pertain to the duties of your office in the least, you are not entitled to an official opinion from this department in the matter. We are very busy with those matters that the law makes it the duty of the department to attend to and cannot give you an opinion answering all the questions presented by you, though we would gladly assist you in the matter, had we the time.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Inheritance Tax—Applies as the estate is devised or as it passes under the statute, not as it is divided by the heirs or devisees.

July 31, 1909.

HON. W. T. KELSEY,

County Judge,

Baraboo, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 27th in which you say:

“‘C’ dies intestate leaving a widow and five adult children by a former marriage, his estate is appraised, real and personal, at about \$14,000. The children being the only heirs and children by a former marriage purchase the interest of their step mother, the widow for \$4,500. In arriving at the inheritance tax, if any, is this \$4,500 paid the widow a proper deduction or proper expense of administration? If this is proper there being five heirs the estate would be exempt. Or would the estate be liable under the rule established in the Peter Grass estate found in Opinions 1908, page 834?”

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In reply you are informed that the inheritance tax applies to an estate as it exists at the date of the death of the decedent.

It is the clear market value of such an estate as it was at the date of the decedent's death which is taxed as provided by law, not an estate as it is afterward divided or arranged between the heirs, and what may occur by some of the heirs purchasing the interest of others is of no importance in determining the inheritance tax.

In the case you mention, the subsequent purchase of the widow's interest in the estate should cut no figure whatever in determining the tax, for that is but an arrangement made between the heirs of the decedent after his death. Therefore, the money paid by the children to the mother for her interest in the estate is no more an expense account of administration than would be the case if such heirs had united in the purchase of a farm or of life interest therein of an entire stranger. Therefore the \$4,500 paid by the children to purchase the interest of their stepmother, the widow, should not be allowed as an expense of administration.

In the Grass estate the question was as to *who* should pay the tax, rather than upon *what* it should be levied, and the residuary legatee having purchased all the interest of the widow, it was held that he should pay all the tax.

I may add that the widow's dower, homestead and child's share in the personal property should be computed. If it equals or exceeds \$4,000 and does not exceed \$10,000 there is no tax against the estate, owing to the fact that there are five children entitled to an exemption of \$2,000 each and a widow, to \$10,000.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Taxation.

Inheritance Tax—Service of copy of orders on state treasurer.

Sept. 18, 1909.

HON. A. H. DAHL,

State Treasurer,

Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 8th inst. in respect to the statutes, subdivision 5 of Section 1087—15 requiring notice to be given all persons interested in an estate, including the *State Treasurer* of the order determining the inheritance tax upon any estate by mailing or delivering a copy thereof.

You inquire to whom shall I look for a copy of such order? Replying I will say that the statute does not specifically point out who shall serve such order, though I think that it was the intention of the legislature that such order should be sent by the executor or administrator of the estate or his attorney. I think this can be controlled or put into effect by the several county judges requiring this to be done by said persons at the time the order is granted.

I am doing all I can to secure from county judges compliance with this provision of the statute by sending each of them a circular letter in which this matter is specifically called to their attention, a copy of which letter is enclosed.

I think it will be well for you also to write them in respect to it, calling their attention to the statute and the necessity for having this order and requesting them to require compliance therewith when the order is signed, and I will make further efforts to inform them.

Trusting this answers your inquiry, I remain,

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Taxation.

Tax certificates—Held void as against the state, and the state is not liable for the taxes.

Sept. 21, 1909.

MR. AMOS RADCLIFF,
District Attorney,

Eagle River, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 17th in respect to the validity of tax certificates issued against certain lands in your county purchased by the state in September, 1907, presumably certificates issued on the tax sale of 1908 for the taxes of 1907.

Replying you are informed that by subdivision 1 of section 1038 of the statutes lands owned by the state, except those sold on contract, are exempt from taxation and these are not lands sold by the state on contract.

Section 1033 of the statutes provides for the assessment of taxes and that real property may be assessed for taxation at any time between the first day of May and the time of the sitting of the board of review for the district.

The board of review meets annually on the last Monday in June. Sec. 1060 of the statutes as amended by chapter 371 of the laws of 1907. There is no express limitation of the time during which the board of review shall be in session but its sitting is usually finished in a few days or weeks.

Matters in relation to the annual tax levy are thereafter delayed at least until the annual levy of taxes to be made at the annual meeting of the county board on the second Tuesday in November Sec. 1073 of the statutes. So that although the value of assessed property is determined earlier there can be no legal levy of taxes before the second Monday in November of each year. See Sec. 1074 of the statutes.

This property became the exclusive property of the state in September; there was then no levy of taxes against it. The most that had or could have been done was to fix the value of the property and place it on the assessment roll. No lien had been created against it and no levy was then made, and I think that although it was properly on the assessment roll on the second

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Monday of November, that no levy of taxes could lawfully be made against it after it was purchased by the state, and that the levy made was unlawful as against said property the sale was unlawful and the certificates issued on such sale are void or voidable. Hence, specifically answering your inquiries I will say that I do not think that the levy of taxes upon such property was valid nor do I think that the state is in any way liable for them. The case presented is clearly distinguishable from that dealt with in my opinion you cite. Atty. General's Report 1908, p. 842. In that opinion the state did not own title to the land "exclusively" and beside there was an agreement to pay the taxes.

I trust that what I have said answers your inquiry.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxes—May not be levied upon state lands. State not liable for taxes on lands purchased by it before taxes are levied.

Oct. 8, 1909.

HON. E. M. GRIFFITH,
State Forester,

Madison Wisconsin.

DEAR SIR:—I am in receipt of your letter of this date stating that the state had purchased certain lands in the township of Arbor Vitae in Vilas County. The date of the purchase is not given but I assume it was in the spring of 1909, and that upon this land the authorities of Vilas County propose to levy a tax for this year (1909). This matter, or a very similar one, was submitted to me by Mr. Amos Radcliffe, District Attorney of Vilas County, and in a letter to him dated Sept. 21, I held that the lands he referred to were exempt from taxation.

I enclose you a copy of that letter which I think may apply to these lands as well as those that were under consideration when the letter to the District Attorney, Mr. Radcliffe, was written, and to that I think I may properly add that in my opinion the taxing officers have no authority to levy a tax against

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property belonging to the state at any time and that if such levy is made it is void. The certificate issued on a sale, if there should be one, is also void or voidable and the tax deed issued on such land would also be void or voidable.

The assessment of property and all steps therein are but preliminaries to the levy of a tax; the assessment is made in May and June which only goes to the valuation of property, the placing of it on the assessment roll and the equalization of value thereof. There may be no specific authority to withdraw property from the assessment when made; upon the other hand, officers have no authority to assess or levy any taxes against the property of the state, after the state becomes the owner thereof, and all the steps so far taken toward a levy of taxes for the year 1909 incomplete. There can be no actual levy until after the meeting of the county board in November, and even though lands may be on the assessment roll for it belongs to the state, the county officers have no right or authority to levy taxes against it, and such levy, if made, is void. The state does not stand in the same relation to its property in respect to adversary proceedings against it that an individual is. Laws are made to govern the subject, not the sovereign.

City of Milwaukee v. McGregor, 121, N. W. 642.

And I do not think any levy of taxes against the property of the state which it purchases before the tax levy in November is valid. Aside from this I might suggest that the owner of a tax certificate or a tax deed upon lands owned by the state would have no means of enforcing his claim. He could not sue the state without its permission nor take any adversary proceedings against its property such as would be necessary to enforce a tax deed against it. The result could only be that the county would have to pay the tax certificate purchaser the money expended in buying a void certificate.

I trust what I have said in this and in the enclosed copy of the letter to Mr. Radcliffe make my position plain.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Inheritance Tax—Expense of administration of an estate should be taken from the income before resorting to the corpus of the estate.

Oct. 15, 1909.

HON. CHAS. B. ROGERS,
County Judge,
Jefferson, Wisconsin.

DEAR SIR:—YOUR letter of Sept. 29th received. Among other things you submit the following, viz.:

“As I have understood, it has been the practice in Milwaukee County to deduct the expenses of Administration from the income of the estate during the time of administration, rather than from the principal of the estate at the time of the death of the decedent. If the income exceeds the expenses the difference would not, of course, be liable to taxation. If the expenses exceed the income the tax would, of course, be based upon the amount turned over to the heirs and would figure exactly with the final account. I would like a letter from you upon this question to aid in making a ruling.”

In reply I will say that I think it a very general and proper practice to use up the income rather than the body or corpus of an estate to pay the funeral expenses, debts and expenses of administration where the income is sufficient for that purpose and when it can be done without injustice to any of the heirs or legatees, the idea being to preserve the body of the estate from invasion or sale, just as in a sale upon execution the sheriff would sell personal property before selling real estate. But when it comes to determining the inheritance tax, where no special provision is made by will, that tax in its final taking comes from the share of the estate each heir or legatee receives. The executor or administrator may pay it out of the income or the body of the estate and charge each distributive share with its portion which of course each separate heir or distributor must pay. So far as the inheritance tax is concerned it will make no difference from which particular portion of the estate it is primarily

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taken, income or the body of the estate, in the end the amount assessed against each distributive share should be taken therefrom.

The inheritance tax will not be increased or diminished which ever way it is taken as we do not tax the increase of an estate. But some decedents provide in their wills that the tax shall be paid from the increase or residue of an estate after paying legacies and bequests. In such a case the decedent has thereby expressed a desire that such bequests or legacies shall go undiminished by inheritance taxes to the distributees and in such case the provisions of the will should be followed.

The late Col. W. F. Vilas made such provision in his will which is being administered in that manner. It is impossible therefore to lay down any hard and fast rule to fit every case, nor do I upon inquiry find that the Judges of the County Court of Milwaukee County have done so.

I hope what I have said answers your inquiry.

Very truly yours,

F. L. GILBERT,
Attorney General.

Inheritance Tax—Future Estates. When taxes accrue.

Oct. 22, 1909.

HON. C. D. CLEVELAND,
County Judge,

Oshkosh, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 20th asking for my opinion on the following statement of facts:

“In December, 1907, one Helen A. Beach died in this City. She left a will, duly admitted to probate in this Court. By her will she gave several specific legacies to different persons and the residue of her estate she gave to the City of Oshkosh for the purpose of building a Manual Training School upon certain conditions. Her will expressly provided that none of the legacies were to be paid under two years. That is, they were made payable two years after her death and not before.

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The question is,—‘When does the Inheritance Tax become due on those specific legacies? At the death of the testatrix, or at the time they are payable by the terms of the will?’ ”

In reply I will say that it has been held in a great many cases that the time of the transfer of the estate of a decedent is at his death. Matter of Sloan, 154 N. Y. 109. The tax accrues at that time.

Matter of Davis, 149, N. Y. 539.

Matter of Seaman, 147, N. Y. 69, 74.

Matter of Westurn, 152 N. Y. 93, 102.

Matter of Green, 153, N. Y. 223, 228.

State v. Pabst, (Wis.) 121 N. W. 351.

It has also been held that the legatee is only entitled to his legacy less the tax. Matter of Gihon, 169, N. Y. 443.

The right of the State to the tax is coincident with the devolution of title or interest. This right does not depend upon a formal, complete and immediate change of title or possession of the estate but upon the instant right of the legatee to a beneficial interest.

Matter of Ramsdill, 190 N. Y. 492.

It appears to me that the right to the legacies is instant at the death of the decedent though the payment or delivery thereof is deferred two years. They could immediately sell or mortgage the property so transferred. Hence I conclude that though the possession of the estate is deferred the transfer is in *presenti*, or at decedent's death, there being no provision in the will by which it is made contingent or may be defeated.

In the State of New York, by statute, even contingent estates transferred by a decedent are presently taxable.

Matter of Vanderbilt, 172, N. Y. 69.

Matter of Brez, 172 N. Y. 609.

Our statute makes no exception as to imposing the tax in such a case. See Sub. Div. 4, of Sec. 1087-5 of the statutes (Page 6, of *Compil. of Inheritance Tax Laws*). As stated, the legacies are not contingent nor do they depend upon any future event.

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I therefore think that the tax on the legacies in question accrued at the death of the decedent.

The Supreme Court of Massachusetts has held that:

“The right of all parties, including the right of the commonwealth to its tax, vest at the death of the testator. It is true that the interest of a legatee is subject to an accounting, but is is an interest in the existing fund, and it is analogous to that of a *cestui que* trust.” *Kingsbury v. Chapon*, 82 N. E. Rep. 700.

and such is the view I entertain as to all the legacies mentioned which are taxable.

I trust this may assist you in resolving the question before you.

Very truly yours,

F. L. GILBERT,
Attorney General.

—————

Fire Marshal Tax—Should be paid by all mutual as well as stock companies, except those specially excepted.

Dec. 23, 1909.

HON. G. E. BEEDLE,
Commissioner of Insurance,
City.

DEAR SIR:—I am in receipt of yours of the 20th inst. in which you submit for my consideration the following:

“Subsection 2, of sec. 1219, laws of 1909, ch. 290, taking effect July 1st, 1909, provides, after specifying certain exceptions, that “No domestic mutual insurance company shall be required to pay any taxes, fees or charges to the state by reason of this or any other section of the statutes now in force or hereafter enacted unless the same shall, by specific reference to this section, expressly include such company.”

Subsection 3, of sec. 1946m, laws of 1909, ch. 390, taking effect June 15th, 1909 provides that “Every fire insurance company doing business in the state of Wisconsin, except

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town mutual insurance companies * * * shall pay to the Commissioner of Insurance * * * on or before the first day of February, annually, * * * three-eighths of one per cent. on the gross premium and assessment receipts of such company on all business done in Wisconsin in the year next preceding. * * * The money so received into the state treasury shall be set aside as a specific fund for the maintenance of such office of state fire marshal and the expenses incident thereto * * *.”

“Please advise me whether under the law any mutual companies are required to pay a fire marshal tax.”

and you inquire whether any mutual companies are required to pay the fire marshal tax provided for in sec. 1946n of the statutes as amended by ch. 39, of the laws of 1909.

In reply I submit the following:

It will be observed that sec. 1219, of the statutes is a taxing statute. It is apparent that the main object of the amendment and re-enactment of that section by ch. 290, was to reduce the amount of taxes theretofore laid upon fire insurance companies which had been theretofore levied for a great many years. It had special reference to *taxes, fees and charges* imposed by the *state* for general taxation purposes, that is, for the general support of the state government.

Section 1946n was first enacted in 1907. It was a part of the so-called fire marshal law and was apparently enacted, not for the purpose of taxation, but to constitute a fund for the support of the fire marshal and his assistants, and for the payment of the expenses of his office. This law was apparently designed for the purpose of protecting fire insurance companies from loss by incendiarism and the careless use of fire and to promote care in the handling of easily ignitable substances, and the care of premises, which might be carelessly exposed to fire. It was designed for the protection of fire insurance companies as well as the property of people generally.

As I understand it, such a law was desired by the fire insurance companies themselves as a means of affording official investigation of the cause of fires. As will be seen from an ex-

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amination of this statute, sec. 1946n, it was not enacted as a tax measure but rather as a means of permitting and compelling uniform contribution, according to the amount of business done by fire insurance companies, to a common fund to be used mainly for their own protection. The money paid by such companies is not paid to *the state* nor can any part of it be used by the state for general purposes. It is designed to be and is and can only be used by the fire marshal for the purposes of his office and the expenses incident thereto. The state treasurer is but the custodian of the fund so raised. Said section 1946n passed and became a law prior to the amendment to sec. 1219, to which you called my attention, and was in force when that amendment was passed and it was amended after section 1219 was enacted. The amendment only changed the amount of the assessment to be paid. It is apparent to me that the amendment of sec. 1219 made by ch. 290 of the laws of 1909 was not intended to abolish the assessment to be paid by the insurance companies as a fire marshal tax and hence I conclude that all fire insurance companies, mutual, as well as stock, are required by this statute to pay the assessment for the support of the fire marshal's office as provided in subdivision 3 of sec. 1946n of the statutes, as amended, and that all fire insurance companies are liable thereto except town mutual fire insurance companies which are specifically excepted. In addition to what I have said I may observe that the statutes of the state are not like constitutional provisions. No one legislature can pass an act that will be binding upon itself or subsequent legislatures so that it, or they, cannot repeal or amend such act, and it is not what is said in an act which requires subsequent acts to refer to it in order to enable the legislature to pass other acts on the specific subject named therein. It is, rather, what is specifically enacted, and, if the new enactment is contrary to the old act, the latter is, so far as they conflict, impliedly repealed by the new.

I conclude that all mutual as well as stock companies are required by section 1946n, as amended by chapter 390, of the laws of 1909, to pay the fire marshal tax except town mutual

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fire insurance companies which are specifically excepted from the provisions of that act.

All of which is respectfully submitted,

Very truly yours,

F. L. GILBERT,
Attorney General.

Inheritance Tax—Accrues at date of death. Heirs of decedent are not entitled to discount of five per cent where tax is not paid within one year and the estate is subject to a penalty of ten per cent where tax is not paid within eighteen months.

Dec. 31, 1909.

In re inheritance tax on estate of Hans C. Johnson.

HON. A. H. DAHL,
State Treasurer.

DEAR SIR:—I am in receipt of your letter of the 31st, in which you say:

“I received the order of determination in this estate from Judge Charles H. Oakley on December 11th, 1909, and returned same for correction. The order states that Hans C. Johnson died on December 7th, 1907, and I held that it was not proper to deduct 5 per cent at this time and that the estate was subject to a penalty of 10 per cent.”

Replying I will say that the inheritance tax accrues at the date of the death of the decedent. This has been so decided in this state:

State v. Pabst, 121 N. W. 351, and elsewhere,
Matter of Sloan, 154 N. Y. 109,
Matter of Davis, 49 N. Y. 539,
Matter of Westurn, 152 N. Y. 93, 102,
Matter of Seaman, 147 N. Y. 69, 74,
Matter of Green, 153 N. Y. 223, 228,
Matter of Ramsdill, 190 N. Y. 492,

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and, in the case of *Kingsbury v. Chapin*, (Mass.) 82 N. E. 700, the court said:

“The rights of all parties, including the right of the commonwealth to its tax, vest at the date of the death of the testator.”

This is no longer an open question. Of course, there may be contingent or future estates that do not immediately vest, in which the payment of the tax will be delayed.

See *Matter of Vanderbilt*, 172 N. Y. 69,

Matter of Brez, 172 N. Y. 609.

I will say further that, if the tax is not paid within eighteen months after the death of the deceased, not only is the administrator not entitled to a five per cent reduction of the tax, but he is required to pay interest at the rate of ten per cent, unless the court adjudges, by reason of litigation or other necessary delay in the case, that the interest should be at six per cent; but even a judge of a county court in this state has no authority, when such delay occurs, to make the interest less than six per cent.

See *Pabst v. State*, *supra*.

It may sound reasonable to say that the tax does not accrue until the estate has been finally adjusted and order of distribution made, but the decisions of the courts are all against that proposition, and they uniformly hold that the tax accrues at the time of the decedent's death.

The matter of form to which Mr. Meier refers, contained in the order given on pages 24 and 25 of the compilation of inheritance tax laws, is not the law on the subject, but is simply a form of order prescribed and set forth and, aside from that, the words used in that order are simply a determination of the amount of the tax to be paid out of the estate, but are not a determination of when the same shall be paid. The transfer is made by the death of the decedent.

The order to which you refer upon the estate of Mr. Johnson was erroneous in allowing a five per cent discount, and in not requiring payment of interest. The administrator of

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this estate should pay the additional amount of tax and it will remain a lien upon the property transferred until it is paid.

Yours truly,

F. L. GILBERT,
Attorney General.

Taxes—Advice on matters in difference between Town of Spooner and Washburn county as to delinquent taxes.

Jan. 4, 1910.

L. J. JONES,

District Attorney, Washburn County,
Spooner, Wisconsin.

DEAR SIR:—Yours of December 22nd was duly received. You state that a few years ago an action was brought against Washburn county by the town of Spooner in the circuit court, for the purpose of recovering certain delinquent taxes alleged to have been received by the county and not paid over to the plaintiff town; that in this action the town of Spooner finally recovered judgment against the county; that this case was appealed (see 124 Wis. 24); that subsequently another claim was presented by the town to the county, covering a term of years subsequent to the time covered in the claim upon which judgment was obtained, and that an action was brought against the county to recover this claim, but that the action was dismissed, for the reason that the claim was not filed by the plaintiff according to law; that thereupon the county board compromised the said claim with said town and the record shows that the county clerk was ordered to certify one-half of the amount of the taxes of 1908 and the other half in 1909, to be known as special charge for one-half of the claim of the town of Spooner; that the first half was accordingly certified by the county clerk in the year 1908 and collected by the several towns and paid by the taxpayers without protest, and that it was returned by the respective towns to the county treasurer in the spring of 1909; that at this juncture one Mills, on his own behalf and in behalf of all the taxpayers of Washburn county, brought an ac-

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tion and served an order on the town of Spooner and the county clerk and treasurer to show cause and praying for an order restraining the treasurer from paying over the said money; that on the hearing the court denied the injunction and dissolved the order; that the court had previously demanded that plaintiff Mills file a bond for costs, which was promised, but never filed, and that it was not filed at the time of the order denying the injunction and was not filed at the time the dissolving order was served upon the county treasurer; that thereupon the county treasurer, upon proper demand being made on him, paid over the amount in his hands to the said town and took receipt therefor; that the said injunctive order, or rather the order dissolving the same, contained a proviso that the money should be held by the treasurer "in case the required bond was filed by the plaintiff and appeal taken;" that no bond of any sort had been filed at the time the money was paid over and while the order of the court was made July 6th, 1909, the original order was not filed in the clerk's office until December 1st, 1909, and after the money had been paid over; that now the plaintiff has filed the bond and threatens to appeal; that the county board was silent at its November session, with reference to the last half of the second claim; that having been taken care of in the resolution referred to, but that the clerk failed to certify the same as directed by said resolution, that hence it does not appear on the tax rolls of the respective towns at this time. You inquire:

"1. Whether the clerk should have certified the special charge as directed by the resolution of two years ago.

"2. Whether the county board should accept the report of the treasurer at its next meeting, and, if not, what action should be taken, if any."

In answer to your inquiry I will say that, from the facts stated by you, it is almost impossible for me to determine whether the county was authorized to compromise the second claim which the town of Spooner had against it. You do not state whether the claim was filed by the town against the

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county in proper form. In the decision of our supreme court in the former case it was stated that, to give the county board jurisdiction of such a matter, a claim in appropriate form must be presented on behalf of a town and that the town must be given an opportunity to prosecute its demand and to take an appeal from a decision adverse to it. If this was done legally and the county board had jurisdiction of the matter, the compromise would be legal and the county clerk should have certified the second half of said amount of tax to the towns for the collection of taxes for 1909. Not having done this, I think that he failed to do what was required of him. I have no doubt, however, that this matter can be adjusted by proper action by the county board to have the tax certified to the towns for the coming year, 1910.

In regard to the action of your treasurer in not holding the money until the time for appeal and for filing the bond had expired, I will say that it is my opinion that, under the working of the order of the court dissolving the injunctive order, he should not have paid over the money at the time he did, but should have waited until the time for appeal had expired. It may be well, therefore, for your county board, at its next meeting, to defer accepting the report of the treasurer until the matter is determined by the courts. I am inclined to agree with you that, under all the facts, the action begun by Mr. Mills will probably eventually fail. Still, in order to guard the interests of the county, it may be well for the county board to defer acceptance of the treasurer's report.

Hoping that what I have said may aid you in this matter, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

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*Taxation—Telephone Companies—Tax on—*What is exchange toll business.

January 28, 1910.

HON. HENRY JOHNSON,

Assistant State Treasurer.

DEAR SIR:—Your communication of the 20th inst., in which you quote from letters received from the Portage Telephone Company and the Two Rivers Telephone Company, has had my attention. I understand from these quotations that these companies do no toll business, but that their lines are rented by the Wisconsin Telephone Company for such business. Such being the case, I think that the Wisconsin Telephone Company should pay the tax on the toll business and that these local companies should pay the tax specified in the statutes on the exchange business. It appears that the Portage Telephone Company maintains no messengers for the delivery of telephone messages, but that, when necessary, they hire messengers to deliver messages, paying exactly what they receive from patrons for that service. It would seem from this statement that the employment of messengers is no part of the telephone business and therefore should not be considered in determining the amount of tax to be paid.

Yours very truly,

F. L. GILBERT,
Attorney General.

*Refunding of Illegal Taxes—*Taxes illegally collected by taxation from certain towns for bridges should be refunded to said towns in proportion to the share contributed by each.

Jan. 28, 1910.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Yours of January 11th was duly received. You say that in November, 1908, the town board of one of the towns of your county filed its verified petition with your

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county board for aid in building a bridge in said town, alleging that said bridge would cost \$6,000; that said town had raised \$3,000, and asking the county board to raise \$3,000 more to build said bridge, etc.; that the bridge was built in 1909, at a total cost of \$3,800, and that there is now in the county treasury some \$1,100, unused for said bridge building, and that the question now arises, what shall be done with the said surplus.

In answer to your question I will say that, in view of the fact that this money was raised by taxes from the towns of your county and that the villages and cities were excluded, it cannot be turned into the general fund, for then the villages and cities would get an undue credit for the taxes, to which they are not entitled. In view of the fact that, under chapter 1, laws of 1905, special session, the county is authorized to raise only an amount sufficient to defray the expenses of one-half of the cost of the bridge in question, they had no right to levy a tax in excess of that amount, so it can be said that the raising of the \$1,100 by taxation in your county was an illegal levy, and that such tax is therefore illegal. It is my opinion that the money in question belongs to the various towns that have contributed to said tax and in the proportion in which they have so contributed.

Although I cannot refer you to a statute expressly and in so many words giving to the county board the right to remit an illegal tax of this nature, still I am of the opinion that all the powers given to the county board are such that it may be inferred from your statement as to the circumstances that this is a power that is fairly incident and reasonably necessary to the exercise of its express powers as given in the statute. It is true that the county board has not the right to remit or cancel a valid tax, but, as I have stated, the amount here in question is an illegal tax. Our supreme court, in the case of *Town of Crandon v. Forest County*, 91 Wis. 239, held that, if the county board would remit or cancel a valid tax, the county would not be liable in damages for the wrongful or illegal act of its county board in canceling or remitting a tax. I know of no other way in which to dispose of this

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money than to remit the same to the towns by which it was paid and from which it has been illegally collected.

Very truly yours,

F. L. GILBERT,
Attorney General.

Inheritance Tax—Property subject to the tax.

Feb. 23, 1910.

MR. VICTOR T. PIERRELEE,
District Attorney,
Ashland, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 17th in which you inform me of the death of M. R. in Ashland, Wisconsin, who a few hours previous to her death delivered to her niece certain negotiable instruments in which she said, "I want you to have them; it is yours," and in which you say you are satisfied that this was a good and valid gift inter-vivos and amounts to an equitable assignment of the instruments. You inquire if this gift inter-vivos is subject in any way to the inheritance tax under said law.

In reply I will say that there is no doubt in my mind but what it was a gift in contemplation of death and is subject to inheritance tax. The decedent was not only in immediate danger of death but did die within a few hours. See

State v. Pabst, 121 N. W. 351.

Ridden v. Thrall, 125 N. Y. 572.

Matter of Spalding, 49 Appell. Div. 541; 63 N. Y. Supp. 694.

Matter of Baker, 83 Appell. Div. 530; 178 N. Y. 575.

Matter of Palmer, 117 Appell. Div. 360.

Matter of Price N. Y. Law Journal, Dec. 24, 1908.

and especially matter of Crosby, 46 N. Y. 442, which later case is almost an identical one.

In view of the fact that the certificates of deposit were not endorsed by the deceased, in all probability the banks will not pay the same until there is some order of the court authorizing

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them to so do and, unless the party comes into court and voluntarily pays the proper tax, an administrator can be appointed upon a proper petition and list the property in the inventory, at least, for the purpose of collecting inheritance tax thereon. The theory being that the state is a creditor to the amount of the tax due it and can enforce the same in the county court.

Very truly yours,

F. L. GILBERT,
Attorney General.

Union High School Tax—A clerk of town is not liable criminally for failure to raise tax in case stated as the amount was not legally levied.

April 1, 1910.

F. P. REGNER,

District Attorney, Marathon County,
Wausau, Wisconsin.

DEAR SIR:—Yours of March 18th was duly received. You state that on September 18th, 1909, a union high school was established jointly in the towns of Cleveland and Eau Plaine, Marathon County; that on November 8th, 1909, the union high school board levied \$1600 to defray the expenses for the years 1909 and 1910; that the clerk of the union high school certified the sum to be paid to the town of Eau Plaine, to the town clerk thereof, on said 8th day of November, 1909; that said town clerk, however, failed to assess said tax and that the same was not raised; that complaint has now been made against the town clerk and it is desired that you bring prosecution against him under section 4550 of the Wisconsin statutes of 1898.

You ask for my official opinion as to whether or not a prosecution will lie against the town clerk.

The question is, whether the clerk has refused or wilfully neglected to perform any duty of his office required by law.

Section 495—16 of the laws of 1909 provides that, if the district, at its annual or any subsequent special meeting prior to the third Monday of November following, fails to vote a sufficient tax, the board, on or before the next Wednesday follow-

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ing said third Monday in November, shall determine the sum necessary to be raised. The board should have waited, before levying this tax, until after the said third Monday in November and should have acted between the third and the following Wednesday in November. The board therefore had no authority to levy this tax on November 8th. This is true especially in view of the fact that there was sufficient time to give the notice for a special meeting and to hold a special meeting before the third Monday in November. In view of this fact, I am of the opinion that the town clerk would not be criminally liable for not having assessed the tax levied by the board at a time when they had no authority to levy it. Under a criminal prosecution the defendant has the benefit of every reasonable doubt and criminal statutes are construed strictly against the State. A criminal prosecution, in my opinion, therefore, will not lie.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxes, collection of—A schedule with warrant attached under sec. 1126 will authorize the sheriff to sell real estate for taxes without a formal suit at law.

May 4, 1910.

A. J. MYRLAND,

*District Attorney, Burnett Co.,
Grantsburg, Wisconsin.*

DEAR SIR:—Yours of April 26th was received. You state that a corporation organized under the laws of Minnesota had a quantity of logs in one of the towns of your county in the spring of 1909, lying on the banks of river, awaiting the drive; that on the 27th of April, 1909, the assessor, under the provisions of the last part of section 1040 of the Wisconsin statutes, viewed the logs and assessed them at \$12,000; that the corporation did not pay the taxes to the town treasurer and has refused to pay them to the county treasurer since the taxes were returned as delinquent; that the sheriff has a schedule now, under section 1126, with warrant attached; that the corporation

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owns considerable real estate in your county; and you inquire whether the sheriff, under these facts, can by virtue of the provisions of section 1127, first sentence, levy upon the land just as if he had an execution and sell the same lands after giving the notice required under execution, or whether a suit will have to be commenced against the non-resident company to get these taxes.

You will notice that section 1127 provides:

“The sheriff to whom any such warrant shall be delivered shall proceed in the same manner and with the same power to collect the unpaid taxes specified in the schedule or warrant as he would upon execution issued out of a court of record.”

I am of the opinion that, under this provision, the sheriff has the right to proceed with the sale of the land, the same as he would in case he had an execution in his hands, and that it is not necessary to begin a suit in the court.

State ex rel wharton, 115 Wis. on page 463, to which you call my attention, is in my opinion, in point.

Very truly yours,

F. L. GILBERT,
Attorney General.

Personal Property—Taxable where? Different rule for non-residents of this state than for those who are residents of the state but non-residents of the town in which property is located.

May 10, 1910.

EMERY W. CROSBY,

District Attorney,

Neillsville, Wisconsin.

DEAR SIR:—Yours of May 7th was duly received. You propound the following question:

“If A, living in the town of Pine Valley, has an agent B, living in the town of Loyal, and A, through his agent B, loans C. one hundred dollars in the town of Loyal and collects the interest from C, and forwards the same to A, and the assessor in the town of Pine Valley does not know any-

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thing about this note and A, does not give it in, and the assessor in the town of Loyal learns that B is collecting the interest for A, and is forwarding the same to him, under these conditions can the assessor of the town of Loyal assess this one hundred dollar note against B as agent of A? Also, how would it be in case A lived outside of the state and his agent B lived in the state?"

In answer I will say that section 1040 of the Wisconsin statutes provides:

"All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided. If such owners be non-residents of the state or foreign association or corporation having an agent residing in the state in charge of such property, then the same shall be assessed in the district where such agent resides, otherwise in the district where the same is located, except as otherwise provided."

The note in question is, of course, personal property. I have been unable to find any other section of our statute that applies to the present case. Therefore it is my opinion that the note, in case the owner is a resident of this state, is assessable only in the location where the owner lives; while, if the owner is a non-resident, the note may be assessed where the agent lives.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxation—Trust companies how taxed.

June 9, 1910.

HON. A. H. DAHL,
State Treasurer,
Madison, Wisconsin.

DEAR SIR:—Since advising you, under date of March 10th, last, in reference to the taxation of trust companies, I have had occasion to give the matter reconsideration.

Official Opinions—Taxation.

Heretofore trust companies were taxed in this state under section 1222k, statutes of 1898, as amended by ch. 44—2, laws of 1905, and section 171i, statutes of 1898, as amended by ch. 504, laws of 1905.

Section 1222k, as amended, reads:

“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 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.

Section 1792i is in substance a repetition of section 1222k. Both sections cover the same subject in practically the same terms.

Section 2024—77q, created by ch. 186, laws of 1909, reads:

“Section 1222k of the statutes is hereby repealed. The capital stock and property of corporations organized, continued or re-organized under this said chapter shall after January 1, 1910, be assessed and taxed in the same manner as the stock and property of state banks.”

Section 2024—77r, also created by ch. 186, laws of 1909, reads: in part:

“Section 1791d to 1791i—5 inclusive, of the statutes, are hereby repealed, such repeal to take effect on February 1, 1910.” * * *

Ch. 186, laws of 1909, became effective May 27, 1909.

The repeals of both section 1222k and section 1791i became effective prior to March 1, 1910, the date upon which the license fee imposed by them became due. There is no saving clause in either of the repealing acts in respect to the amounts that would otherwise become due on March 1, 1910. In the absence of such a clause the repeal of a statute imposing a tax prior to

Official Opinions—Taxation.

the date it accrues terminates the liability therefor, 27 Am. & Eng. Encyc. of Law, p. 742, and cases cited; Cooley on Taxation, Vol. 1, p. 21.

I am, therefore, of the opinion that no suit can now be maintained under either of the aforesaid sections. The capital stock and property of such companies will be assessed and taxed for the year 1910 as provided by said ch. 186, laws of 1909.

The former opinion rendered to you is modified accordingly, as the legislature by oversight or otherwise has left the state no statute upon which a suit can be founded as of March 1st, 1910.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—University of Wisconsin.

OPINIONS RELATING TO THE UNIVERSITY OF WISCONSIN.

Regents of University—Have no power to pay for the macadamizing of streets around the university grounds.

February 10, 1909.

HON. M. SWENSON,

*Chairman, Executive Committee of the Regents of the
University of Wisconsin,*

Madison, Wisconsin.

DEAR SIR:—Yours of January 14th was received. You state that at the last meeting of the regents the common council of the city of Madison requested the board to pay for one-half of the cost of macadamizing the streets surrounding the university property; that this request had been made several times heretofore and that it has always been refused. At the request of the board you submit to me the question whether the regents have the power to expend money for this purpose.

In answer to your inquiry I will say that section 379 of the statutes, as amended by chapter 260 of the laws of 1903, provides that the board of regents and their successors in office shall constitute a body corporate and shall possess all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law and shall have the custody of the books, records, buildings and all other property of said university. Under section 382 of the statutes the regents are authorized to expend such portions of the income of the university funds as they may deem expedient for the erection of suitable buildings and the purchase of apparatus, a library, cabinets and additions thereto.

Official Opinions—University of Wisconsin.

Section 2 of chapter 428 of the laws of 1907 provides for an annual appropriation, for the period of five years, of the sum of two hundred thousand dollars to the university fund income, to be used for the construction and equipment, in the order of the greatest needs, of such additional buildings and works and the enlargement and repairs of buildings and works as in the judgment of the regents shall be absolutely required and as shall be approved by the governor.

The regents of the university hold the property as agents of the state and all the university property is therefore exempt from taxation under section 1038, Wis. stats. 1898. Chapter 250 of the laws of 1901 expressly exempts all said property from special taxes or assessments for local improvements. The city of Madison therefore has no right to tax the regents of the university for macadamizing the streets surrounding the university property; and there is no express provision in the law authorizing the regents to macadamize the streets surrounding the university property or to pay for the same if done by the city. I have been unable to find any decision of our court or the court of last resort of any other state holding that the regents of a state university under statutes similar to ours would have the right to expend money for macadamizing the streets surrounding university property. I do not think that the power to macadamize the streets around the university property or to pay for the same can be inferred from the statutes of this state on the subject. When it was desired to improve the streets around the capitol park it was thought necessary to obtain express authority by a legislative act and, in the absence of any statute, I am of the opinion that the university regents have no power to expend any of the funds in their possession for university purposes to pay for macadamizing the streets around the university grounds.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—University of Wisconsin.

University of Wisconsin—Professors may sell text books.

VROMAN MASON,

April 1, 1909.

District Attorney,

Madison, Wisconsin.

DEAR SIR:—In your letter of the 27th ult. you have called my attention to section 501 of the statutes and have asked for my official opinion as to whether or not this section applies to university professors and as to whether it prevents a corporation, some of the stockholders of which are university professors, from dealing directly or indirectly in text books.

The section referred to is as follows:

“Neither the state superintendent, his assistant, nor any person in his office, nor any county superintendent, nor school district officer, nor any officer or teacher connected with any public school shall act as agent or solicitor for the sale of any school books, maps, charts, school library books, school furniture, apparatus or stationery or furnish any assistance to or receive any reward therefor from any author, publisher, book seller or dealer doing the same. Every person violating this section shall forfeit not less than fifty nor more than two hundred dollars for each offence and be liable to removal from office therefor.”

The question resolves itself to this: is a professor or instructor in the university a public school teacher within the meaning of this section?

The University is, in its broadest sense, a public school. It is the highest institution in the public school system of the state. The evident reason for the enactment of this statute was to prevent those who are in a position to place text books and other school apparatus from having a financial interest in placing certain books, maps, charts, etc., in the schools. The recommendations of a school principal or a superintendent of the schools of a city are usually followed by the school officers in such matters. The statutes treat of the common schools, which are sometimes called therein the public schools, separately from the University. The statutes in providing for qualifications of

Official Opinions—University of Wisconsin.

teachers in the schools, use the words "teachers in the public schools." These statutes do not and cannot apply to the professors and instructors in the University. The reasons that prompted the enactment of this statute do not seem to apply to teachers in the University. The words of the statute, strictly construed, would make them apply to the professors and teachers in the University, but I am inclined to think that the courts would adopt a more liberal construction and would give consideration to the evident purpose of the statute.

The decision in *Elsberry v. Seay*, 83 Ala. 614, is an interpretation of this provision of the state construction of Alabama.

"The general assembly shall establish, organize and maintain a system of public schools throughout the state for the equal benefit of the children thereof between the ages of seven and twenty-one years; but separate schools shall be provided for the children of African descent."

It was held in this case that, as the state university of Alabama was governed by a separate board of trustees and supported by separate appropriations made by the legislature, it was not a public school within the meaning of the constitution.

The question is a close one and there are no court decisions of this state bearing upon it. I am inclined to think that in the enforcement of this section of the statutes it should be interpreted as not applying to professors and teachers in the University.

Yours very truly,

F. L. GILBERT,
Attorney General.

State University—Is a state institution.

July 14, 1909.

MR. H. E. McCaffrey,

*Secretary Board of Regents University of Wisconsin,
Madison, Wisconsin.*

DEAR SIR:—Yours of July 8th was received. You state that in conducting some business with the Chicago, Milwaukee & St. Paul Railway Company the question has arisen as to whether

Official Opinions—University of Wisconsin.

or not the University of Wisconsin is legally a state institution, their contention being that it is a corporation, and therefore not a state institution in the sense that other institutions, such as charitable, penal, etc., are. You desire my opinion on this point. You do not state in your letter the nature of the business concerning which this question arose.

The laws of the state make the Board of Regents and their successors in office a body corporate for certain educational purposes. The University differs in this respect from the penal and charitable institutions of the state which are under the management of the State Board of Control. However, the university is supported by public taxation and is governed by agents of the state known as Regents who are public officers appointed by the Governor and said university is, in my opinion, a state institution.

See *Chalfand v. State*, 37 Ohio St. 60, 61.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

University—Wills—Gifts by will to the State University. Experiment Stations. Establishments of outside the city of Madison.

August 11, 1909.

HON. W. D. HOARD,

Ft. Atkinson, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 6th inst. enclosing letters from B. E. Edgerton, Cashier Bank of Oconomowoc, and also from M. C. McCaffrey, Secy. Regents of the University. In the letter of Mr. Edgerton he says:

“A client of this bank desiring to make a will wishes to provide that a certain part of his estate shall, after the requirements of a certain trusteeship are fulfilled, go to the Regents of the State University and be devoted by them to the establishment and continuance of an agricultural and horticultural experiment station at the City of Oconomowoc, and desires to know whether the Regents are permitted to accept such bequests and carry out the wishes of the donor.”

Official Opinions—University of Wisconsin.

Replying you are informed that section 389, of the statutes, authorizes the Regents of the University to receive contributions from private bounty for the support and establishment of the various Departments of the University or such Departments as shall be established or connected therewith. The Agricultural Experiment Station, although the legislation upon it is not very clear, appears to be a department of work established by the University. The statute, section 389, supra, has been interpreted, in the case of Denforth et al. v. City of Oshkosh, 119 Wis. 262, 270, et seq., to the effect that estates consisting of personal property may be conveyed in perpetuity, notwithstanding our statutes against perpetuity.

Section 392e, chapter 53, of the laws of 1905, authorizes the Regents of the University to have done experimental work in agriculture at such points within the state as may in their judgments be advisable. Nothing is said in this statute in regard to horticultural experiments but such experiments are carried on by the Horticultural Society at various points in the state. I do not think that Society is under control of the Regents of the University, in fact, I do not find that the Regents of the University are given any control over it, so I think that the client of the bank may, if he choose, make a devise to the Regents of the University of Wisconsin for the purpose of establishing and maintaining an agricultural experiment station at Oconomowoc or any point within the state and that it should be their duty, if they accept such bequest, to carry out the wishes of the donor.

Such bequest may be made as a lump sum to the University to be used directly for that purpose, or it may be conveyed to the University to be invested or put out at interest and the income thereof to be devoted to such purpose.

I cannot tell exactly the form of bequest the said gentleman may desire to make, but to perhaps aid him I suggest the following forms which may be followed if such devise is made:

1. I hereby give, devise and bequeath to the Regents of the University of Wisconsin the sum of _____ dollars for the purpose and to be used and expended by them in establishing

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and maintaining an agricultural experiment station at (or within such distance as the donor may desire to limit it to) the City of Oconomowoc in the County of Waukesha, State of Wisconsin.

Or,

2. I hereby give, devise, and bequeath to the Regents of the University of Wisconsin the sum of _____ dollars to be by them invested and put at interest and the net proceeds or income therefrom to be used by them for the purpose of establishing and maintaining an agricultural experiment station (etc. as in form 1.)

I return herewith the letters submitted and also hand you an extra copy of this letter which you may desire for the purpose of forwarding to Mr. Edgerton.

Trusting that what I have said may be of assistance to you and the person desiring to make this donation, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Options on land for University—Regents of the University of Wisconsin holding an option on certain lands may stop the cutting and removal of trees therefrom.

M. E. McCaffrey,

Jan. 4, 1910.

Secretary Board of Regents University of Wisconsin

DEAR SIR:—Yours of December 22nd was duly received. You state that on November 29th Mable Dodge, of Spooner, gave the Regents of the University of Wisconsin an option on eighty acres of land in Washburn County, near Spooner, Wisconsin; that a short time ago you were advised that Mr. H. J. Bieloh was cutting wood on this land; that you at once addressed Miss Dodge, requesting her to instruct Mr. Bieloh to suspend cutting wood, and that she replied that she had sold that timber to Mr. Bieloh. You inclose a copy of the option and request my opinion as to whether you would have authority to stop them from removing timber.

Official Opinions—University of Wisconsin.

In answer to your inquiry I will say that the option given to the Regents of the University by Mable Dodge appears to be under seal, in which she agrees for a valid consideration named therein to hold until the first day of November A. D. 1911, at twelve o'clock M., time being the essence important part of the option, subject to the order of said Regents of the University, the property described in said option and to transfer the same at any time within the term prescribed, on the said order of the Regents, at a certain stipulated price. This option is a valid contract and she has agreed to hold the land to a certain time for the Regents. She has no right to sell the land or any part of it or any interest in until the time named in the option has expired. If the timber on this land is valuable to the State of Wisconsin, so that the removal of it would injure the land for the use to which the Regents desire to put it, I think that an injunction would lie to enjoin the removal of the timber. An injunction, however, is only given where there is no adequate remedy at law. There is no question that an action for damages would lie against Mable Dodge for the damage done to this land in case the Regents decided to take the land under the option; but, as stated, if the timber is of importance for the purposes for which the Regents desire to use the land, an action for damages may not be an adequate remedy and, in that case, an injunction would lie. See cases cited in 21 Am. and Eng. Ency. of Law, 2nd ed., under Note 2, page 934, respecting the interest of the parties after an option has been executed. See also the case of Manchester Ship Canal Co. v. Manchester Race Course Co., 69 L. J. C. H., p. 850. This latter is an English case, in which an injunction was granted by a court of equity to restrain the dealings of one of the parties which contravened the interests of the other in the land on which an option was given.

The option in the present case being recorded in the office of the register of deeds, the purchaser of the timber after the option was executed and recorded bought said timber with notice of the existence of the option.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—University of Wisconsin.

University—Regents—High School Inspector—The regents of the university have power to defray the salary and expenses of a high school inspector out of the general university fund.

April 26, 1910.

MR. L. S. HANKS,

*Vice President, Regents of the University of Wisconsin,
Madison, Wisconsin.*

DEAR SIR:—This department is in receipt of your communication, under date of the 8th instant, requesting an option upon the power of the Regents of the University to disburse its funds to defray the salary and expenses of Mr. A. W. Tressler, inspector of high schools, amounting to \$4450, \$2500 thereof being for salary and the balance for expenses, clerical assistance and office supplies.

In reply I submit the following:

I am informed by President Van Hise that it has been the practice of the university for about thirty years to examine the high schools of the state, making request therefor, with the object in view of accrediting such schools, when found satisfactory, so that the graduates therefrom are entitled to admission to the regular courses of the university without further examination, and that this is the usual practice adopted and followed by many of the state universities of this county.

Section 6 of Art. X of the constitution of this state reads:

“Provision shall be made by law for the establishment of a state university at or near the seat of state government, and for connecting with the same, from time to time, such colleges in different parts of the state as the interests of education may require. The proceeds of all lands that have been or may hereafter be granted by the United States to the support of a university shall be and remain a perpetual fund to be called ‘the university fund,’ the interest of which shall be appropriated to the support of the state university, and no sectarian instruction shall be allowed in such university.”

The university was thereafter established by the legislature pursuant to this provision.

Official Opinions—University of Wisconsin.

Section 379 of the statutes of this state provides that:

“The board of regents 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 powers *necessary or convenient* to accomplish the objects and perform the duties prescribed by law.” * * *

Section 381 of the statutes provides:

“That the board of regents shall enact laws for the government of the university in all its branches * * * and determine the moral and *educational qualifications* of applicants for admission to the various courses of instruction.”

Section 385 of the statutes provides that:

“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.” * * *

Section 387 of the statutes provides in part that:

The university shall be open to female as well as to male students, under such regulations and restrictions as the board of regents may deem proper.”

Section 389 of the statutes reads in part:

“For the support and endowment of the university there is annually and permanently appropriated:

1. The university fund income and all other sums of money appropriated by law to such fund.
2. The agricultural college fund income.
3. All such contributions as may be derived from public or private bounty.

“The entire income of all said funds *shall be placed at the disposal of the board of regents*, thenceforth to be independent and distinct of the accounts of the state for the support of the aforesaid colleges or departments of art, of letters and such other colleges and departments as shall be established in or connected with the university.”

The remaining portion of the section relates to gifts and bequests which are directed to be applied as specified therein.

Official Opinions—University of Wisconsin.

Section 390 of the statutes provides for an annual tax on the taxable property of the state, which "is appropriated to the university fund income to be used annually as a part thereof for *current or administration expenditures*. and for the construction" of buildings, etc.

Pursuant to the powers in it vested, the board of regents has delegated to the university faculty jurisdiction over:

(a) questions concerning the *educational interests* or the policy of the university.

(b) The requirements and methods for admission to the several colleges of the university, *including matters relating to accredited schools*. (Sec. 5, ch. III, laws of Regents).

The admission requirements of the university, established by the faculty and approved by the regents, as I am informed, provides, among other things, that: "Students are admitted either upon examination at the university, or *upon certificates from accredited schools*," etc. (Catalog 1908-9, page 73.) According to the rules as stated in the catalog, page 8,—

"Any high school or academy whose course of instruction covers the branches requisite for admission to the university may be admitted to its accredited list of preparatory schools after a satisfactory examination by a committee of the faculty. Application for such an examination may be made by an officer of the school to the secretary of the committee on accredited schools, on the basis of which a committee of the faculty will examine the course of study and the methods of instruction in the school, and on their favorable recommendation and the concurrence of the faculty it will be entered upon the accredited list of the university. No school will be placed upon the list whose course of study is not fully equal to the four years' course of high schools recommended by the State Superintendent. The graduates of such an approved school will be received by the university without examination, on the presentation of a certificate showing the satisfactory completion of the fourteen required units and containing the recommendation of the principal."

Official Opinions—University of Wisconsin.

I am further informed that the inspection is made only upon the request of such high schools as desire it; that it is made by the high school inspector, Mr. Tressler, appointed by the faculty at a salary of \$2500.00 per year, and in part by the regular professors of the university who receive no additional compensation therefor; that the salary and expenses of the inspector and the traveling expenses of the professors come from the general fund of the university.

From a reading of the statutes it is apparent that the discretion of the regents in respect to the ways and means they may adopt to carry out the purposes of the university is necessarily extremely broad. The faculty is expressly charged with the duty of establishing the "*educational qualifications of applicants for admission to the various courses of instruction of the university.*" Under the power vested in the regents to enact laws for the government of the university in all its branches, they have, acting through the faculty, established "the requirements and methods for admission to the several colleges of the university, *including matters relating to accredited schools.*" It thus appears that the regents, pursuant to the laws of the state, have both directly and, through the faculty, indirectly established the methods by which applicants may be admitted to the university.

By section 496a it is provided that:

"The state superintendent (of schools) shall propose a course or courses of study suitable to be pursued in free high schools, publish the same, and furnish them on request. He shall exercise such personal supervision and make such personal inspection of the work of all such schools as they seem to require and the other duties of his office may warrant." * * *

I fail to find any provision of law which entitles the holder of a diploma from a free high school to admission to the university. If the law so provided it might be contended that the inspections made by the university are superfluous. The inspection by the university is not, however, for the purpose of prescribing or dictating the course of studies to be pursued

Official Opinions—University of Wisconsin.

in high schools, but is made solely, I am informed, for the purpose of accrediting them so that their graduates may be admitted without examination to the university. Under the extensive powers vested in the regents, I am of the opinion that such a method of prescribing the qualifications of applicants for admission to the university is clearly within their discretion.

There being no specific provision of law for the defraying of such expenses as may be reasonably and necessarily incurred either in the conducting of examinations or the inspection of high schools for the purpose of accrediting them so as to entitle their graduates to admission to the university without further examination, I am of the opinion that the authority of the regents to defray such expenses out of the general fund necessarily arises by implication if it is not expressly included in the terms of section 390, under "current or administration expenses."

Yours very truly,

F. L. GILBERT,
Attorney General.

University—Hall—Chadbourne Hall may be used in vacation time for lodging male delegates to educational conference.

June 1, 1910.

HON. L. S. HANKS,

Vice President, Board of Regents University of Wisconsin.

Madison.

DEAR SIR:—In your letter of the 30th ult. you state that the Board of Regents of the University consider using Chadbourne Hall, or Ladies' Hall, as it was formerly called, for the temporary boarding and lodging of men who are at the university for conference on educational subjects. You ask whether such use would be legal.

Chapter 416 of the laws of 1898 provides that the building shall be known as "Ladies' Hall and that it shall be devoted to the use of female students attending the university, and not otherwise.

Official Opinions—University of Wisconsin.

I think that the intention of the Legislature in enacting this chapter was to provide that the building should be devoted to the use of the female students at the university and, to make this purpose emphatic and sure, the words "and not otherwise" were inserted in the chapter. I think that any use of this building that would deprive the female students of its benefit would be illegal. I do not think, however, that this language could properly be construed to prohibit the Regents from using the building during vacation time for any purpose of an educational character. The proposed use is for the benefit of the university; educators from abroad are invited to the university to confer with its professors and instructors. I am of the opinion that such use of the building during vacation is not in violation either of the spirit or letter of the chapter.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

MISCELLANEOUS OPINIONS.

Telephone license fees. Not every person or company operating a line subject to ch. 488, Laws of 1905.

HON. A. H. DAHL,

State Treasurer,

Madison, Wisconsin.

January 7, 1908.

DEAR SIR:—I am in receipt of your favor of the 6th inst. enclosing a letter from one Edwin C. Beske and a contract existing between himself and the Wisconsin Telephone Company. It appears that you sent him an annual report to be filled out and he replies by saying that he doesn't own or operate a telephone line or lines, neither does he receive any earnings of any kind and that he encloses his contract with the Wisconsin Telephone Company for your information.

I have carefully examined the same and the facts as far as can be gathered from the documents enclosed are as follows.

It appears that Beske is a farmer living about one-quarter mile East of Atwater, Wisconsin, and that one L. C. Pautsch lives some distance further east and has some sort of a telephone line into Atwater which could be connected with the Wisconsin Telephone Company's lines; that said Beske was anxious to secure telephone connections with Atwater and the Wisconsin Telephone Company's lines at that point; that in pursuance thereof he entered into a contract with the Wisconsin Telephone Company whereby it agreed to furnish him telephones at an annual rental of \$3.75 per set and that he would have the right to connect his line with the lines of said company conditioned upon arrangements that he might make with said

Official Opinions—Miscellaneous.

Pautsch over Pautsch's lines into Atwater and he further agrees in said contract to pay all taxes and assessments of every kind and however assessed on said instruments or on account of business done over his said lines; and it was further agreed that for communications passing over the lines of both parties each party should be entitled to its rate of toll from the connecting point of the two systems and each party should render to the other statements of all said business and make full remittances at the end of every month for the month next preceding and that Beske should conform to the rates established from time to time by the Wisconsin Telephone Company for similar service.

From an examination of the diagram at the foot of said contract it would appear that Beske simply constructed a short line from his house to the Pautsch line thus making possible his connection with Atwater and the Wisconsin Telephone Company's lines. Under these circumstances and in view of his statement that he has received no earnings, it would seem that it is simply a farm telephone and that Beske is not engaged "in the business of furnishing telephone service for compensation." No doubt the Wisconsin Telephone Company in its report treats the rental above mentioned as part of its gross earnings.

Unless an investigation is made by your office which shows a different condition of affairs, I am of the opinion that Beske does not come within the operation of Chapter 488, Laws of 1905. Enclosures returned.

Very truly yours,

F. L. GILBERT,
Attorney General.

Lands—Diminished value of land is the measure of damages for waste by removing timber from forest land.

February 4th, 1908.

HON. E. M. GRIFFITH,
State Forester.

DEAR SIR:—Your communication of February 3d is received. You inquire whether, under the provisions of section 20, chapter 264, laws of 1905, the State has a right to recover from the

Official Opinions—Miscellaneous.

trespassers on forest lands not only double stumpage for the timber cut, but also the salary and expenses of the cruiser employed by the State during the examination and scaling of the trespass.

In answer to your inquiry I will say that that part of said section 20 that is material to the determination of this question is as follows:

“In addition to the penalties provided in section 19 for wilful trespass on forest lands, the state, the county or the private owners upon whose lands the wilful trespass was committed may recover in a civil action double the amount of damages suffered.”

Our Supreme Court has decided that the measure of damages for waste by removing timber from land is the diminished value of the land, not the value of the timber in its manufactured state.

See *Nelson v. Churchill*, 117 Wis. 10,

Wharton v. Webster, 56 Wis. 356.

In *Nelson v. Churchill*, *supra*, the court also held that, to show the diminished value of land caused by the removal of timber, evidence of the market value of the manufactured product of such timber is admissible in connection with evidence as to the reasonable cost of manufacturing and marketing such product.

Where the value of the timber in its standing condition can be ascertained, its value would be the measure of damages recoverable in a case where the trespass consists in the removal of the timber, and the statute authorizes the recovery of double that amount. You would not be authorized to recover the salary and expenses of the cruiser employed by the State for the examination and scaling of the trespass. He would be an expert, who would be used as a witness in a case to testify as to the damages sustained. The rule is that no additional damages can be recovered for the expenses incurred in hiring such expert. If he is called as a witness in a case he can recover witness fees, the same as any other witness.

Official Opinions—Miscellaneous.

I am therefore of the opinion that only double stumpage for the timber cut can be recovered in cases of trespass on forest lands.

Very truly yours,

F. L. GILBERT,
Attorney General.

Lands—Abstract of title.

HON. E. M. GRIFFITH,
State Forester,

March 9, 1908.

Madison, Wisconsin.

DEAR SIR:—At your request I have examined the abstract of the S. W. $\frac{1}{4}$ of N. E. $\frac{1}{4}$ of sec. 1, T. 38 N., R. 8 East, and submit the following in regard to the same.

This abstract does not show how the State of Wisconsin acquired title but before entering upon an examination of it I obtained a certificate from the Secretary of State and attached it to the abstract. This certificate shows that the land was transferred to the State of Wisconsin on the 12th of May, 1894, by the United States government.

From par. 1, of the abstract it appears to have been deeded by the State to Charles C. Morrill and Harry Starrs.

Par. 2 of the abstract shows that Charles C. Morrill and wife conveyed this land to A. Stapleton. But the abstract does not show any conveyance to her by Starrs.

Par. 3, of the abstract shows that a tax deed from Oneida County and the State of Wisconsin to A. Stapleton, assignee of Oneida County.

This tax deed is ineffective to create any title in A. Stapleton because it appears that she already owned an undivided one-half interest in the property and she could not acquire a tax deed of the entire interest therein.

Par. 4, of the abstract shows a tax deed to A. W. Brown, assignee of E. O. Brown. This deed is based on the sale of 1902. The instrument is dated May 22, 1905 and is recorded May 22, 1905.

The statute of limitations has not yet run upon this deed.

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Its effect would be to cut off the interest of Harry Starrs in the property but he can bring an action at any time within three years after the tax deed is recorded to set it aside for irregularity. The state would not be safe in purchasing this land until May 22, 1908 unless a conveyance is also received from Harry Starrs and recorded and the record added to the abstract.

In addition there should be an affidavit by some one acquainted with her that Alice Stapelton and A. Stapleton are one and the same person.

It appears by the abstract that A. Stapleton and Alice Stapleton, if they are one and the same person, owned an undivided one-half interest in this property and a tax title upon the whole of the land the latter may be defeated as stated if action is brought within the time authorized therefor by law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Lands—Opinion on title of land herein described.

March 21st, 1908.

HON. E. M. GRIFFITH,
State Forester,

Madison, Wisconsin.

DEAR SIR:—Yours of March 11th, together with the abstracts of title to the N. W. S. E., section 26, the N. E. and S. E. S. E., section 32, all in 43—4 east, and letter of Sanborn and Sanborn, was received. You say that the State Board of Forestry has voted to purchase said lands and you desire my opinion as to the title of the same.

I have examined the said abstracts and find title in Paul H. Sanborn. I call attention to the following defects in the title to N. E. N. E., 32—43—4 east: the mortgage noted on page 7, of the abstract, dated August 6th, 1875, given by Robert M. Forseman to Horace Smith was not satisfied. The satisfaction on page 8, is a satisfaction of a mortgage dated August 6th, 1875,

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and was given by Horace Smith to R. M. Forseman by order of court, but it purports to satisfy a mortgage recorded in 6, Deeds, p. 63, Ashland County, and two Deeds, p. 24, Iron County; but it appears that the mortgage on page 7, was recorded in Book 1, of Mortgages, p. 326. It is apparent that this may not be the same mortgage. If it be the same, a correction should be made showing that it is.

On page 11, a mortgage dated September 30th, 1878, by Henry W. Early to C. R. Early, for \$1333, was not satisfied of record.

On page 12, a bond for a deed was given by Henry W. Early to P. P. Flynn, dated May 26th, 1881, wherein he agrees to convey all his interest to the lands held by himself and others named. It seems this was never carried out.

The deed given to Patrick Flynn and Anthony Flynn on page 13, of abstract purports to convey only a one-sixth interest in the land, while Henry W. Early had more than a one-sixth interest in said land. A quit-claim deed from Partick Flynn and his wife would remove this cloud.

On page 18, the interest deeded to Robert M. Forseman seems to remain in himself or his heirs, as there is no conveyance from him.

In the conveyance on page 24, of the abstract, by Joseph H. Gibson, it does not appear that Gibson is a single, or unmarried, man.

On page 32, in conveyance by W. F. Bailey, it does not show whether he is an unmarried man or not.

The conveyance on page 28, does not show whether George W. Lentz is an unmarried man.

I find the same defects in the abstracts of the other tracts of land as in this one, with the exception that, on the abstract of the S. E. S. W. 32—43—4 east, on page 36, the judgment recorded removes the cloud caused by the interest of R. M. Forseman and that of C. R. Early, which has not been removed on the other tracts. These defects do not appear on exactly the same pages of the abstracts. You will have no difficulty, however, in finding them.

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It may be contended that the tax deed to John Comstock, dated and recorded May 21st, 1884, as given on pages 28 and 29, of the abstracts, will correct some of the errors referred to above; but, as the statute of limitations on tax deeds does not run against minors, it would seem necessary to correct the above errors.

I have noticed that all the abstracts do not show a patent by the United States or State government to A. R. Barrows, but I have satisfied myself in the land office that a patent was issued by the United States March 5th, 1858 to the State and by The State to A. R. Barrows June 25th, 1872, on all the lands in question.

The outstanding taxes on these tracts are given on the last page of each abstract, and I desire to state that I prefer to have the tax deeds taken, instead of having the same redeemed.

The title to said lands is in Paul H. Sanborn and is satisfactory with the exception of the defects above noted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Supreme Court Reports—Circuit court should be furnished with complete sets by superintendent of public property.

July 8, 1908.

HON. C. C. BENNETT,
Superintendent of Public Property,
Madison, Wisconsin.

DEAR SIR:—You have requested my opinion as to whether you should furnish Hon. Wm. J. Turner, presiding judge of the newly created fifth branch of the circuit court of Milwaukee county, with a complete set of the supreme court reports of this state.

In reply thereto I submit the following:

Section 292a, Wisconsin statutes, provides that the superintendent of public property “shall purchase from time to time so many copies of the latest digest of the Wisconsin reports and such volumes of said reports as may be required to com-

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plete such sets as may be called for to supply new courts and new counties, and also such volumes of said reports as may be required by the state librarian to make the exchange provided for by law with other states and territories.”

In my opinion the legislative intent, as inferred from this section, is that all circuit courts of this state shall be furnished with complete sets of Wisconsin reports.

Section 357, as amended by Chapter 526 of the laws of 1907, provides for the furnishing of current reports to the courts therein enumerated, including the circuit courts of the state.

You have called my attention to chapter 428 of the laws of 1905, which expressly directs the purchase of a full set of said reports to be furnished to the judge of the 18th judicial circuit, as manifesting a legislative intent contrary to the foregoing conclusion. In my opinion this act was entirely unnecessary to authorize the purchase of said reports for said circuit court.

I believe that Judge Turner should be furnished by you with the reports requested.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Veterinarian—Slaughtered Animals—Expense of burial thereof, who should pay.

Town—Liability of for such expense.

DR. DAVID ROBERTS,

August 6, 1908.

State Veterinarian,
Waukesha, Wis.

DEAR SIR:—Yours of July 3d was duly received. You state that you would like to ascertain whose duty it is to bury stock afflicted with tuberculosis or glanders and that have been destroyed by your department. You relate a case where two glandered horses were found in one township and two in another. You state that the first two horses discovered were led over into the other town and all four were shot and ordered to

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be buried; that, after they were buried, the parties burying them attempted to collect fifteen dollars for burying the two animals that belonged in the adjoining town. You inquire who is to pay for burying the two from the other town.

In reply I will say that the statute makes no specific provision as to whose duty it is to bury slaughtered animals. I take it, however, that it was in the minds of the law makers that the owner of the animals was the one who should bury them or pay for the burial of the same, for section 1492b, laws of 1907 (subdivision 7) provides, page 330:

“The owner of slaughtered animals shall receive no compensation for the same unless said sanitary board is satisfied that the infected premises have been disinfected in such a manner as to prevent further spread of the disease.”

To disinfect the premises where the animals were slaughtered would certainly include the burying of the animals. Under section 1492a it is made the duty of the board of health to cooperate with the state veterinarian to prevent the spread of contagious and infectious diseases among animals and, under section 1414, stats. 1898, the board of health could order the owner of a slaughtered animal to bury or remove the same at his own expense, within twenty-four hours, on the ground that such slaughtered animal is a nuisance, a source of filth or cause of sickness. I do not think that the town could be held liable unless the animal had no owner, in which case the board of health would be authorized to have the same buried or removed at the cost of the town.

In the case in question, it is my opinion that the cost of burying the two animals that were led into the adjoining town and there buried should be charged to the owners of the animals and that, if it cannot be collected in that way, then the town from which the animals were removed is liable for their burial, if they were buried under the supervision of the board of health of the town from which they came. The burial should have been made under the direction of said board of health. On the other hand, if the animals were buried under the direction of the board of health of the town into which the animals were

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brought and buried, I believe that such town is liable for the same. It may be that the town from which the animals were brought is liable to the second town for the cost of such burial, but the town under the direction of whose board of health the burial was made is liable in the first instance, if the animals have no owner. See section 1221, stats. 1898.

Respectfully yours,

F. L. GILBERT,
Attorney General.

State—Costs—Bond—State not liable for costs either in civil or criminal action. State not required to file an undertaking for costs on any appeal.

Sept. 26, 1908.

HON. GEO. CLEMENTSON,
Circuit Judge,

Lancaster, Wisconsin.

In re Appeal of the State in the Matter of the Estate of James S. Hird.

DEAR SIR:—I agreed to send you a supplemental brief on the question of whether or not the state is required to execute and file an undertaking for costs on appeal from the county court and I submit the same herewith in the form of a letter and will mail a copy thereof to Messrs. Orton & Osborne the attorneys for the respondents.

I think it may well be said that the statute, section 3062, may be construed as broad enough to authorize the state to appeal without filing an undertaking, but without this, my investigation has led me to the conclusion that the state is not required to give an undertaking in any case or in any court when it takes an appeal.

This conclusion is based on the proposition that the state cannot be sued without its consent and that judgment for costs cannot be rendered against the state and that the state is not liable for costs either in civil or criminal proceedings. That it is not liable in criminal proceedings was made very clear by Justice Ryan in his somewhat caustic comments made in the

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opinion rendered in the case of *Noyes v. State*, 46 Wis. 250. That was a criminal case and the court passed over the question of whether the state was liable for costs in a civil action without determining it but it is there very definitely held that the state is not liable for costs in a criminal proceeding. Later, however, the question of the state being liable for costs in a civil proceeding was up in the case of *Sandberg v. State*, 113 Wis. 578, and on page 589 thereof the court says:

“The judgment for recovery of costs against the state is erroneous. No court is authorized to render judgment for costs against the sovereign state in absence of statute giving express authority.” (Citing a number of cases.)

We find no statute giving such authority. The doubt expressed by Ryan, chief justice, in *Noyes v. State*, 46 Wis. 250, 252, whether general cost statutes might apply against the state in civil actions, is readily resolved by reference to the rule that general statutes are not to be construed to include to its hurt the sovereign. But the supreme court of Illinois has squarely passed upon the question of the state giving undertakings for costs in the case of *Holmes v. City of Mattoon*, 111 Ill. page 27, in which that court says on page 29 of said report:

“We apprehend that no one will or can seriously contend that the state, or the sovereign body exercising the functions of a state; can be sued without its consent and permission; nor can its power to sue and prosecute suits in all of their various stages be limited or controlled, except by its sovereign power, properly exercised; nor can the state, representing sovereignty, be rendered liable for costs or damages in prosecuting or defending suits or legal proceedings, unless it so expressly declares by constitutional provision or legislative enactment. The state, whatever its form or its powers, has the unquestioned right, as representing the sovereign power, to prosecute and defend all suits and maintain all legal proceedings without cost or other restrictions, unless imposed by fundamental law, or self-imposed by legislative enactment. These are axiomatic principles, always admitted and never controverted. From

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and before the organization of the state it has ever prosecuted and defended suits, criminal and civil, without liability for costs, damages or forfeitures, and has prosecuted writs of error without bonds or any restrictions whatever—and it is from the fact that sovereign power is not liable to be sued or put to expense in the assertion of its rights and enforcing the laws for the protection of the governed against violence, wrong and oppression, and to protect them in the enjoyment of their rights of life, liberty and general security. It is believed that in no government, in ancient or modern times, has it been required to give bond for the payment of the costs of litigation, before bringing suit, or an appeal, or an error. Such a proposition would be unheard of in the history of government, and no one having the slightest knowledge of the principles of government will contend that any such restriction exists.”

This decision was approved in three subsequent decisions by the supreme court of Illinois, 38 Court of Appeals, Ill. 300; 89 Court of Appeals, Ill. 624; 158 Ill. Repts. 77, and the proposition does not appear to be questioned in any other jurisdiction.

I therefore consider that it is conclusive that the state need not give undertakings on any appeal taken by it.

I think there is no other question in the case which merits serious consideration and as to the question of assessing an inheritance tax on the money which was paid for general taxes for the year 1907 I think there is no question but what such sum is subject to the inheritance tax, nor is the estate relieved from the payment of that tax by any alleged stipulation in regard thereto. Courts generally will not enforce stipulations unless they are reduced to writing and signed by the respective attorneys and in such a case as this where the revenues of the state are affected, I think that the courts would not even permit attorneys representing the state to stipulate away rights to which it is clearly entitled. Hence I conclude that the judgment rendered by the county court in this case should be re-

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versed and that the court should enter judgment assessing the tax in accordance with my contentions.

All of which is respectfully submitted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Animal Medicines—Need not be labeled.

October 2, 1908.

HON. J. Q. EMFRY,

State Dairy & Food Commissioner,
Madison, Wisconsin.

DEAR SIR:—Your letter of the 1st inst. containing letter of J. S. Johnson & Co., and printed matter, has had my consideration. You have asked me if Sheridan Cavalry Condition Powder described in the correspondence and in the printed matter comes within the scope of chapter 478, laws of 1907. This is more a question of fact than of law. This chapter provides that:

“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.”

If this is a compounded animal stock food then, of course, it comes within the provisions of this law. The manufacturers of this powder state in their letter that it has never been sold as a food but has always been sold as a medicine or tonic. Upon their labels and in their printed matter they state that it is “strictly a medicine, not a food.”

The small quantities to be fed as prescribed in the printed directions would indicate that it is a medicine or tonic rather than a food. It would seem that it would be very difficult upon the evidence furnished by the labels and printed matter to establish in court that they had offered this as a compounded animal food.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Navigable Streams—Any citizen may remove obstructions to navigate streams. Sunken logs, unless branded, are the property of the persons recovering them.

October 2, 1908.

HON. E. M. GRIFFITH,
State Forester,

Madison, Wisconsin.

DEAR SIR:—In your letter of the 30th ult. you state that there is a small stream between Spirit and Laura Lakes in Vilas county which, except for fallen trees and driftwood, is navigable for row boats. You say that members of the Chicago Club who wish to keep people from Spirit Lake threw drift wood and other obstacles in the stream and you ask if property owners on the stream or lake may remove such obstructions.

I am of the opinion that property owners along the stream or any citizen may remove such obstructions from this navigable stream. Certainly the club members have no right to maintain such obstructions. The matter of placing such drift wood upon adjoining land raises a different question. You also state in your letter that a certain club and business men at Brule, Wisconsin, raised a sum of money for cleaning out the drift wood, sunken logs, etc., from Brule river in order to improve navigation and to give a freer passage for fish. You say that this material was driven down the river and hauled out on state land. You ask to whom this drift wood and other material belong.

Our statute provides for the branding of saw logs and gives to the owner of logs so properly branded the right to recover them whenever they may drift. Subject to such ownership I would say that the person recovering sunken timber from the stream would have legal ownership. The fact that such sunken driftwood was temporarily placed upon land adjoining the stream would not vest ownership in the owner of the land.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Bees—The State Inspector of Apiaries may not exhibit diseased apiaries at agricultural fairs and charge the expense to the state.

Oct. 7, 1908.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR:—Your letter of the 5th inst., containing expense account of N. E. France, State Inspector of Apiaries, for the month of September has had my consideration. The account is for \$20.75 and is for four days service at \$4.00 a day and expenses at the State Fair at Milwaukee. Upon the printed blank Mr. France has made this memoranda, “At State Fair I exhibited samples of bee diseases. Met many beekeepers who were anxious to learn about bee diseases. I also exhibited bee diseases at some county fairs,—but as they paid my expenses, no charge to the state.”

Sec. 1, of chap. 188 Laws of 1903 creates the office of State Inspector of Apiaries and provides for his salary and expenses and reads as follows:

“The governor may appoint for a term of two years a state inspector of apiaries. Said inspector shall, when notified of the existence of the disease known as foul brood among apiaries, examine all such as are reported and all others in the same locality and ascertain whether or not such disease exists, and if satisfied of its existence shall give the owner or person who has the care of such apiaries full instructions as to the manner of treating them. Within a reasonable time after making such examination the inspector shall make another examination thereof, and if the condition of any of them is such as in his judgment renders it necessary he may burn all the colonies of bees and all the comb necessary to prevent the spread of the disease. Such inspector shall, before such burning, give the notice provided for in and otherwise proceed pursuant to the provisions of sec. 1492h. The inspector shall make at the close of each calendar year a report to the governor stating the number of apiaries visited, and the number of those diseased and

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treated, the number of colonies of bees destroyed and of the expenses incurred in the performance of his duties. Said inspector shall receive four dollars for each day actually and necessarily spent in the performance of his duties and be reimbursed the money expended by him in defraying his expenses; provided, that the total expenditure for such purposes shall not exceed seven hundred dollars per year."

While an exhibition at the State fair of diseased bees and diseased honey was no doubt of educational value and was probably of value in carrying out the purposes of this chapter which was to prevent the spread of disease among bees, still, there is no authority in the law for such exhibition at the state's expense. Mr. France has cited, as his authority for incurring such expense, chap. 188 laws of 1903. This chapter limits the duties of the inspector of apiaries to the examination of apiaries when he is notified of the existence of the disease known as "foul brood." The most liberal interpretation of this chapter would not give him the authority to exhibit diseased apiaries at any agricultural fair and charge the expense to the state. There being no authority for such expense the claim should be disallowed.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—marriage—A person divorced in another state having a statute similar to ours, prohibiting a remarriage within a year, should not be granted a marriage license in this state.

MR. JNO. L. FISHER,
District Attorney,

November 2, 1908.

Janesville, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 31st ult. wherein you request my opinion upon the following question:

"A man who secured a divorce in another state recently moved into the State of Wisconsin. The laws of the

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other state where this divorce was granted provide that he could not remarry within one year. It will be considerable time before the year will have expired. This man has now applied for a marriage license of the county clerk and the clerk has refused to grant him such license on the grounds that the year has not expired since his divorce. The question now comes up as to whether the county clerk was legally justified in so doing or whether he should have granted this license."

In answer thereto I submit the following. Section 2330 R. S., as amended by chapter 456 of the laws of 1905, prohibits "any person divorced from the bonds of matrimony by any court of this state to remarry within one year from the date of entry of such judgment or decree and the marriage of any divorced person solemnized within one year from the date of the entry of any such judgment or decree shall be null and void."

It is true that laws providing that divorced persons shall not remarry within a prescribed time have been regarded as intended to regulate the conduct of such persons only within the state where divorced, and that such laws have no extra-territorial effect.

Lanham v. Lanham et al, 117 N. W. R. 787 (Wis.) and cases cited.

The legislative policy of this state in respect to the remarriage of divorced persons is forcibly stated by Chief Justice Winslow in the Lanham case in the following words:

"that divorce, while at times necessary, should not be made easy, nor should inducement be held out to procure it; that one of the frequent causes of marital disagreement and divorce actions is the desire on the part of one of the parties to marry another; that if there be liberty to immediately remarry an inducement is thus offered to those who have become tired of one union, not only become faithless to their marriage vows, but to collusively procure the severance of that union under the forms of law for the purpose of experimenting with another partner, and perhaps yet another, thus accomplishing what may be called progressive poly-

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gamy; and, finally, that this means destruction of the home and debasement of public morals. In a word, the intent of the laws plainly is to remove one of the most frequent inducing causes for the bringing of divorce actions. This means a declaration of public policy, or it means nothing. It means that the legislature regarded frequent and easy divorce as against good morals, and that it proposed, not to punish the guilty party, but to remove an inducement to frequent divorce.

To say that the Legislature intended such a law to apply only while the parties are within the boundaries of the state, and that it contemplated that by crossing the state line its citizens could successfully nullify its terms, is to make the act essentially useless and impotent, and ascribe practical imbecility to the lawmaking power. A construction which produces such an effect should not be given it, unless the terms of the act make it necessary. The prohibitory terms are broad and sweeping; they declare, not only that it shall be unlawful for divorced persons to marry again within the year, but that any such marriage shall be null and void. There is no limitation as to the place of the pretended marriage in express terms, nor is language used from which such a limitation can naturally be implied. It seems unquestionably intended to control the conduct of the residents of the state whether they be within or outside of its boundaries. Such being, in our opinion, the evident and clearly expressed intent of the legislature, we hold that when persons domiciled in this state, and who are subject to the provisions, of the law, leave the state for the purpose of evading those provisions, and go through the ceremony of marriage in another state, and return to their domicile, such pretended marriage is within the provisions of the law, and will not be recognized by the courts of this state."

While the laws of the state where the applicant was divorced have, of themselves, no force or effect in this state without its sanction, I believe that the courts of this state, in view of the fact that the policies of both states in respect to the status

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of divorced persons are the same, should, out of comity respect and enforce, subject to the limitations of that doctrine, the laws of such other state as far as possible.

“Courts of justice in one state will, out of comity, enforce the law of another state, when by such enforcement they will not violate their own laws or inflict an injury on some one of their own citizens.”

Franzen v. Zimmer, 90 Hun. (N.Y.) 103.

The applicant occupies the position of one seeking the assistance of the laws of this state to aid him in violating those of his own. If he were to consummate a marriage in this state, it would be void in his own under the holding in the Lanham case, *supra*. He comes to this state to gain an advantage by our laws which he could not obtain under those of his own. In other words, he seeks to nullify the laws of his own state by the aid of ours.

The tendency of modern adjudications is in favor of a liberal extension of interstate comity, and against a narrow and provincial policy, which would deny proper effect to judicial proceedings of sister states under their statutes and rights claimed under them, simply because, technically, they are foreign and not domestic.

Gilman v. Ketcham, 84 Wis. 60, 67.

Had the contemplated marriage been consummated and were rights of property or the legitimacy of offspring in question, an entirely different situation would be presented upon which I do not pass.

The diversity of laws pertaining to divorce is deplorable. The facility with which the laws of one state may be circumvented through the inducements offered by others is a matter of notoriety. When the legislative policy of another state is in accordance with our own on this subject the judicial and administrative officers of this state should, in my opinion, assist in the enforcement thereof, especially when injury will not result to citizens of this state. The doctrine of state comity affords a sufficient justification therefor. No haven should be here afforded to the matrimonial refugees of other states.

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I am of the opinion that the clerk should refuse to issue the license applied for.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—Feeding Stuff—Payment of to sell concentrated feeding stuff is not retroactive. Does not affect appeal from conviction for selling without a license.

November 17, 1908.

HON. J. Q. EMERY,

Dairy and Food Commissioner.

DEAR SIR:—Your letter of the 11th inst. has had my consideration. You state that a retailer of Antigo, Wisconsin, was prosecuted for selling concentrated commercial feeding stuff without a license; that the concentrated food was purchased of a manufacturing firm at Neenah, which firm had not procured a license. You state that other retailers are selling the food manufactured by the Neenah firm, without a license. You say that the Antigo case has been appealed to the circuit court and that the Neenah company say that they would now take out a license, but that they have been advised by their attorneys that by so doing they would deprive themselves of the right to their appeal. You have asked my opinion upon this question.

Section 6, of chapter 377, laws of 1901, provides that:

“Any manufacturer, importer or person who shall sell, offer or expose for sale or distribution in this state any concentrated commercial feeding stuff, without complying with the requirements of this act, or any feeding stuff which contains substantially a smaller percentage of constituents than are certified to be contained, shall on conviction in a court of competent jurisdiction, be fined not less than twenty-five nor more than one hundred dollars for the first offense, and not more than two hundred dollars for each subsequent offense.”

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The law makes each sale made without a license a separate offense. I am unable to see how the procuring of a license by this company now would relate back to the offense for which there was a conviction. I do not see how the payment of a license at this time would affect the guilt or innocence of the party selling without a license several weeks ago, or how the payment of the license now could affect the determination of the constitutionality of law.

You also say that the Neenah firm has offered to pay their license fee if you will guarantee to carry the case to the Supreme Court. You ask me whether you can do this.

In reply I will say that the law (chapter 377) provides for a forfeiture and the prosecution at Antigo was therefore properly a civil action. If the case is decided in your favor and you are given a judgment for the penalty provided in the law, I do not see how you could appeal the case. If, on the other hand, the case is decided against you and you are given no judgment in the circuit court, you can appeal to the Supreme Court of the state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Forestry—forest reserve—State forest reserve fund may be used to buy timber standing on state land and not sold with the land.

Nov. 24, 1908.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wis.

DEAR SIR:—I am in receipt of your favor of the 21st inst. with voucher attached for the payment of \$2300.00 to the Yawkey Bissell Lumber Company in payment for certain pine timber standing on state land recently purchased from said company. You ask me if the expenditure is justified under sec. 21, chap. 264 Laws of 1905, which provides that the forest reserve fund shall be disbursed "only for the purchase of land

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to be added to the state forest reserve and for the improvement and protection of said reserve and for the necessary employment and assistance therefor as herein provided.”

Replying to the same will say that upon receipt of your favor I wrote the State Forester relative to the same and I also attach his letter hereto for your information.

The facts are that some time ago the State Board of Forestry, of which I am a member, purchased a large amount of land, at a flat rate of \$2.50 per acre, which did not include standing timber suitable for logging. The right to remove said timber was reserved by said company with the privilege on the part of the State Board of Forestry to purchase such standing timber as in its opinion, was necessary to a proper protection of the forest reserve as at the time of purchase the Board did not have an opportunity of definitely deciding just what standing timber it desired to purchase. This voucher is the result of the action of the board in deciding that “for the improvement and protection of said reserve” it was necessary to purchase this timber already standing on the state’s land, previously purchased from said company.

Could the board have definitely ascertained just what timber it wanted at the time of the purchase of the land of course there would have been no question but that a lump price per acre for the land and timber would have been in perfect accordance with the law, and the mere fact that the purchases were made separately under reserved rights would, in my opinion, not be in conflict with the nature of the law quoted.

I am therefore of the opinion that you are authorized, with this explanation attached to said voucher, to audit the bill and draw your warrant therefore.

All correspondence sent you for filing in your office if you so desire.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Inspector—Factory—No authority in the statute to compel construction of a railing along a tramway, except when a building is being erected, repaired, etc.

November 24, 1908.

HON. J. D. BECK,

Commissioner of Labor and Industrial Statistics.

DEAR SIR:—I am in receipt of yours of the 23rd, in which you say:

“One of our inspectors recently ordered a railing placed along a tramway twenty feet above the surface of the ground, to guard against workmen falling from said tramway to the ground while wheeling coal along said tramway. The order was referred to the attorney for the company, and he decided that the inspector has no authority at law to enforce his order. The inspector thinks that chapter 112, of the laws of 1907 covers the matter and gives him such authority. Is the inspector right? If not, have we any other authority for issuing such an order?”

Replying I will say that I do not think chapter 112, laws of 1907, (section 1021h of the statutes) confers upon your inspectors authority to require a railing, or guard, to be placed along a tramway, unless the situation is such that such railing is required to prevent workmen from falling upon or coming in contact with machinery. As to that your letter furnishes no information. It only speaks of danger of falling to the ground.

I will say further that I do not find authority anywhere in the statute for requiring such a railing to be constructed. However, I do not fail to see that a railing along such a tramway is a needed safety device and a proper subject for appropriate legislation. If such tramway were being used in erecting, repairing, altering or painting a building, its erection might be compelled under provisions of sec. 1, chap. 257, laws 1901 (sec. 1636—81 of the statute), but such does not appear to be the case.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Miscellaneous.

Osteopathy—Osteopaths are authorized to practice osteopathy only.

November 28, 1908.

HON. A. U. JORRIS,

Wisconsin Board of Medical Examiners,
La Crosse, Wisconsin.

DEAR SIR:—In your letter of the 20th inst. you say that after 1909 a full examination and full college course equal to that of medical colleges will be required in the practice of osteopathy and you ask whether or not osteopaths who thereafter pass the board will be permitted to practice surgery and all things that any physician may do except to prescribe drugs.

Section 3, of chapter 426, laws of 1903, provides that all persons commencing the practice of medicine, surgery or osteopathy shall apply to the State Board of Medical Examiners for license.

“If the applicant be an osteopath he or she shall present a diploma from a regularly conducted college of osteopathy maintaining a standard in all respects equal to that hereby imposed on medical colleges as to preliminary education, said college after 1904 to give three courses of eight months each, no two courses to be given in any one twelve months, and after the year 1909 such college shall give four courses of seven months each, as hereinbefore provided for medical colleges, and shall pass the regular examination of such board in anatomy, histology, physiology, obstetrics, gynaecology, pathology, urinalysis, chemistry, toxicology, dietetics, physical and general diagnosis, hygiene, and theory and practice of osteopathy. * * * Osteopaths, when so licensed, shall have the same rights and privileges and be subject to the same laws and regulations as practitioners of medicine and surgery, but shall not have the right to give or prescribe drugs or to perform surgical operations.”

I am of the opinion that the last quoted provision will apply after the year 1909 as well as now. I believe that the law as it now stands permits duly licensed osteopaths to practice

Official Opinions—Miscellaneous.

osteopathy only and that these provisions are made to continue after the year 1909.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Miscellaneous.

Funds—Warrants—Should not be drawn on state treasurer in favor of free high schools by secretary of state until money is in the state treasury belonging to the fund designated for such purpose.

HON. JAMES A. FREAR,

December 23, 1908.

Secretary of State.

DEAR SIR:—Yours of December 17th has been received. You call my attention to chapter 527, laws of 1907, which gives aid to free high school districts on certain conditions and which provides in section 2 that on and after the first day of August in each year the state superintendent shall fix the amount to be paid to such districts and certify the same to the secretary of state, etc. The statute then provides that on such certification at any time after the first day of December the certified amount shall be paid to the district treasurer out of the state treasury.

Section 3 provides that the secretary of state shall annually include and apportion in the state tax all such sums which shall have been paid.

You state that you desire to know whether you legally have the right to draw warrants in favor of each high school district as certified by the state superintendent at any time on and after the first day of December and whether the state treasurer is legally justified in immediately paying such warrants out of the money on hand in the general fund of the state. You say that it has been customary to delay drawing warrants in favor of the high schools on the certification of the state superintendent until the \$125,000 authorized by law as the special aid for high schools shall have been collected and placed in the state treasury and that under this procedure the high schools have not received their special state aid until the latter part of February or the first of March.

In answer to your inquiry I will say that I think the practice of your department in withholding warrants in favor of the high school districts until there is money in the treasury belonging to this fund is proper and that any other procedure would not be justified by law.

Official Opinions—Miscellaneous.

The wording of this statute is not so definite and clear as might be and, while I believe that, if there is money left over in this special fund from last year, the secretary of state will be authorized to draw warrants after December first before the new levy for the high school districts is collected and turned into the treasury, I do not believe that the secretary of state should draw warrants on the treasury if there be no money in this fund. I do not think that the law makers contemplated that the money should be paid out of the general fund in anticipation of the levy and then turned back into the general fund after the money is collected.

Hoping that this answers your inquiry, I am,

Respectfully yours,

F. L. GILBERT,

Attorney General.

Dairy and Food Commissioner—Sale of ice within his jurisdiction.

Ice—Law against sale of impure.

January 11, 1909.

HON. J. Q. EMERY,

Dairy and Food Commissioner.

DEAR SIR:—Your communication of the 8th inst., containing letter and map from A. A. Krueger, Princeton, Wisconsin, has had consideration. You have asked whether or not the enforcement of section 4607k, Wis. stats. 1898, comes within the legal duties of the dairy and food commissioner.

Section 4607k is as follows:

“No person nor corporation shall sell or offer for sale or cause the same to be done within this state, for domestic, culinary or drinking purposes, any ice which contains mud, decayed vegetation, animal or foreign matter or malarial substance. Every person or corporation offering ice for sale shall have posted on his or its wagons, in a conspicuous manner, the name of the place from which the ice so offered for sale was cut, harvested or manufactured, and all per-

Official Opinions—Miscellaneous.

sons or corporations dealing in or handling impure ice, to be used for cooling purposes only, shall have their wagons so labeled. Any person who or corporation which violates any of the provisions of this section shall be deemed guilty of misdemeanor and upon conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one hundred dollars.”

In interpreting this section and in determining what officer or officers are bound to enforce it, it should be read in connection with sections 1410, 1410a, 1410b and 1410c, Wis. stats. 1898. Section 1410a makes it 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 of any drug and makes it his duty and the duty of his assistants to inspect all articles of food or drink or drug made or offered for sale within this state that he may suspect or have reason to believe may be impure, unhealthful, adulterated or counterfeit. Section 1410c provides that the State Board of Health, any medical officer or member of a local board of health may submit to the Dairy and Food Commissioner samples of water or other drinks and food or drugs for analysis.

The provision of section 4607k concerning the sale of ice for drinking purposes and the sale of ice for cooling purposes cannot be separated: they must necessarily be enforced together. The person offering ice for sale is bound to make known for what purpose the ice is to be used. The sale of ice for drinking purposes seems clearly to come within the provisions of the sections of law last quoted.

I am therefore of the opinion that the enforcement of section 4607k comes within the legal duties of the Dairy and Food Commissioner.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Fines—Fifty per cent of fines to informers may be paid directly from the county treasury.

Forestry—Fines approved by state forester.

HON. A. H. DAHL,

January 12, 1909.

State Treasurer.

DEAR SIR:—I have your communication of the 11th inst., inclosing a letter from Frank Dvorak, treasurer of Langlade County. Mr. Dvorak states that he has an approval from the State Forester for payment of fifty per cent. of fines collected for violation of the fire laws and asks whether he shall pay the amount to the claimant or forward the approval to you.

Chapter 264 of the laws of 1905 is very incomplete and indefinite concerning the division of fines. The closing portion of section 8 of that chapter is as follows:

“The state forester is authorized to approve for payment not to exceed fifty per cent. of the clear proceeds of any fine collected in an action brought for the violation of any of the provisions of section seventeen or eighteen of that act or of section 4405a or 4406, statutes of 1898, relating to setting, failure to put out or care for fires when the evidence to secure a conviction is furnished by a town warden or any other person.”

Section 677 Wis. stats. 1889 provides that all claims against the county, with certain exceptions that are mentioned, shall be set forth in detail and duly verified and presented to the county board; that the county board shall duly audit and allow or disallow such claims. The exceptions that are made in this statute are paid from the county treasury upon approval of some officer or officers other than the county board. Although the statute is very indefinite and incomplete, I think it may properly be interpreted as adding another exception to the provisions of section 677, and that such claims may be paid directly from the county treasury upon presentation to the county treasurer, together with the approval of the State Forester.

Yours very truly

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Public Printer—Chap. 379, Laws of 1907, amending sec. 335c, Stats. 1898 does not repeal by implication chap. 342, Laws 1907, but such chapter 342, still modifies said sec. 335c as amended.

HON. JAMES A. FREAR,

January 16, 1909.

Secretary of State.

DEAR SIR:—Yours of January 6th was received. You call my attention to the fact that chapter 342m laws of 1903 provides that the public printer shall print “in addition to the number of copies now specified by law, five hundred copies of each and every report of the state officers, boards and commissions who are now required by law to make reports,” said copies to be reserved by him for collectively binding into two or more volumes to be known as the Wisconsin public documents.”

When said law was enacted chapter 335c, Wis. stats. 1898, specified the number of copies that were to be printed for the different state officers, boards and commissions. Since that time said section 335c has been amended by changing the number specified for certain officers, boards and commissions and adding to the newly created commissions, as, for instance, the State Railroad Commission, and specifying the number of reports for said commission to be 2500. Chapter 519, laws of 1907, which amends said section 335c, does not provide for the repeal of chapter 342, laws of 1903. You submit whether the 500 copies provided by chapter 342 are to be deducted from the 2500 copies of the said Railroad Commission’s reports or whether they are to be added thereto.

In answer to this question I will say that I believe the question is a close one and one upon which lawyers will naturally differ as to the real intention of the legislature. It seems to me, however, that the rule laid down in *Powell v. King*, 78 Mmn. 883, would be applicable, the rule being that a later law which is merely a re-enactment of a former does not repeal an intermediate act which has qualified or limited the first one, but such intermediate act will be deemed to remain in force and to qualify or modify the new act in the same manner as did the first.

See also *Lamb v. Powder River Line Stock Co.*, 132 Fed. R. 434.

Official Opinions—Miscellaneous.

It would have been an easy matter for the legislature to repeal said chapter 342 if they had intended to do so and, under the above rule laid down by the Minnesota courts, the intermediate law is not repealed by an amendment of the law which the intermediate law modifies. I am therefore of the opinion that the 500 copies provided for by chapter 342 are applicable to the 2500 copies of the reports of the Railroad Commission and that the same are to be added thereto; in other words, that the state printer is authorized to print 500 copies more under chapter 342, for public documents, and that the 2500 copies may also be printed.

Very truly yours,

F. L. GILBERT,
Attorney General.

Compensation—Teachers—Statute fixing minimum limitation on salaries to be paid teachers would be constitutional.

Jan. 19, 1909.

HON. C. P. CARY,
State Supt. of Schools,
Madison, Wis.

DEAR SIR:—Your favor of December 4th was duly received and the same has had my careful consideration.

You inquire whether a minimum salary law for teachers would be constitutional.

Replying to the same I will say that in my opinion it would be. The public schools are guaranteed by the constitution and supported in part by direct taxation on the whole property of the state. They are a matter of public concern and their proper maintenance with efficient instructors is a matter of general public interest and concern to all the people of the state and of particular interest to parents and guardians and to the children who attend them.

Generally speaking the interference of the state in matters of private contract are not favored in the law as such interference tends to destroy that freedom of contract which all

Official Opinions—Miscellaneous.

citizens should enjoy but the employment of teachers or instructors in the public school is, as I view it, a matter which affects the state, such contracts are public contracts in which the state is acting through its agents, the several school boards, in expending its funds.

Possibly the right to enact such legislation might also be upheld under the police power of the state which extends to legislation regulating, reasonably, matters pertaining to the lives, limbs, health, comfort, good morals, peace and safety of society in which the education of the children of the state may also well hold a place.

I will add that it is difficult to undertake to render any opinion in respect to this question without having before me the proposed legislation. An act might be so drawn that it would be held unconstitutional notwithstanding what has been said, that is, the minimum limitation required might be placed so high as to impose an unreasonable burden upon the tax payers of school districts. The limitation or burden imposed must not be disproportionate to the benefit to be derived therefrom.

I am informed that such acts are in force in the states of Indiana, Maryland, Pennsylvania, North Dakota, Ohio and West Virginia and that the act has been in force in the latter state for the past twenty-five years, all of which goes to sustain the views herein expressed.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Petroleum and Mineral Oils—Inspection of—All petroleum and mineral oils shipped into this state for consumption is subject to inspection irrespective of the use to be made of it.

Jan. 21, 1909.

HON. EDWARD L. TRACY,
State Supervisor of Inspectors of Illuminating Oils,
Milwaukee Wis.

DEAR SIR:—I am in receipt of your letter of the 19th inst. in which you say,

“Enclosed herewith is some correspondence from my deputy at Green Bay in regard to refined oil shipped into Wisconsin and as near as I can find out, used only for the purposes stated in this correspondence.

“I would like an opinion from you as to whether or not this oil is subject to inspection under the laws of Wisconsin.”

Replying I will say that from an examination of the correspondence accompanying your letter I find that the oil in question is used by the paper mills about their machinery but for other than illuminating purposes, so the question is, whether oil used for other purposes than illumination should be inspected. As to this you are informed that, in my opinion, it should be inspected.

This question was recently presented to this department by Mr. Wm. C. Quarles, attorney-at-law of Milwaukee, Wis., who presumably represents the oil producers and in reply to his inquiry as to whether oil used for commercial purposes and not for heating or illuminating is subject to inspection he was informed that it was and that is probably the source of information received by the Standard Oil Company and why it directed the oil to be inspected.

The statute, sec. 1421e, as amended by sec. 1, chap. 466, laws of 1901, provides that,

“All mineral or petroleum oil * * * shall be inspected as provided in this chapter before being offered for sale or sold for consumption or used for illuminating or heating purposes within this state.”

Official Opinions—Miscellaneous.

The statute is in the disjunctive and, in my opinion, includes sale for "consumption" in any manner as well as for "illuminating" or "heating" purposes.

The third paragraph of the statute provides that,

"Any person who shall * * * 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," etc.,

shall be liable to the fine imposed. Oil sold for the purposes specified by you is, in my opinion, sold for "consumption" and for "use" within the meaning of the inspection act. To construe said section otherwise, would, it seems to me, open wide the door for flagrant violations of it.

Very truly yours,

F. L. GILBERT,
Attorney General.

Reports—Reports of state associations—how to be bound.

January 22, 1909.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—In your communication of the 21st inst. you have called my attention to several sections of the Wisconsin statutes and have asked my opinion as to the number of copies to be printed and the style of binding of the reports of the State Board of Control, Board of Regents of the University of Wisconsin and the Wisconsin Cheesemakers Association.

Section 335d Wis. stats. 1898 as amended by chapter 355, laws of 1903, provides that the reports of public officers should be bound in cloth as follows:

Secretary of state	3000
State treasurer	500
State superintendent	500
Commissioner of labor	500
Dairy and food commissioner	5000

Official Opinions—Miscellaneous.

Board of health	1000
Railroad commission	200
State board of control.....	200
Board of regents, university.....	200

Section 2, of chapter 65, laws of 1905, amends section 335d as amended by chapter 355, laws of 1903, by re-enacting the same. Therefore portions of chapter 355 that are omitted must be deemed repealed. This section relating to the reports which shall be bound in cloth omits mention of the report of the State Board of Health, State Board of Control and Board of Regents of the University of Wisconsin and provides that reports of state officials and departments shall be bound in cloth as follows:

Governor	500
Secretary of state	3000
State treasurer	500
State superintendent	500
Dairy and food commissioner	5000
Railroad commission	1000
Bank examiner	1500
Commissioner of labor	1500

I am therefore of the opinion that the secretary of state is not legally authorized to have the reports of the Board of Health, State Board of Control and Board of Regents bound in cloth. Section 1 of this chapter provides for the printing of the reports of these boards and I think that the legal implication is that they shall be bound in paper.

Concerning the publication of the reports of the Wisconsin Cheesemakers Association I will say that section 335e as originally enacted, and which provides for a publication of the reports of similar associations, made no mention of the Wisconsin Cheesemakers Association. Chapter 314, laws of 1899, amended this section by adding to it a provision for the publication of 4000, copies of the report of the Wisconsin Cheesemakers Association. Chapter 184, laws of 1907, amends section 335e as amended by chapter 314, laws of 1899 and by various other amendments by re-enacting the same. Therefore portions of section 335e as amended that are omitted from

Official Opinions—Miscellaneous.

chapter 184 must be considered repealed. As chapter 184 makes no provision for the publication of the report of the Wisconsin Cheesemakers' Association, but omits all mention of that association, I am of the opinion that the Secretary of State is without legal authority to publish such report.

Yours very truly,

F. L. GILBERT,
Attorney General.

Statutes—Repeal—Repeal of Laws—Chap. 653, Laws 1907, repeals chap. 296, Laws of 1907.

MR. F. P. REGNER,

January 30, 1909.

District Attorney,

Wausau, Wis.

DEAR SIR:—I am in receipt of your favor of the 28th inst. calling my attention to the apparent conflict between Chapters 296 and 653 laws of 1907 both chapters appearing in Section 4580 on pages 643 and 644 laws of 1907.

Upon investigation of said chapters as originally passed and printed in newspaper form by the legislature Chapter 653 being subsequent to chapter 286, is entitled as follows:

“An act to amend Sec. 4580, of the Statutes, as amended and to create Sec. 4580*m* relating to fornication and providing a penalty therefor.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

Sec. 1. Sec. 4580 of the statutes as amended by Chap. 99, laws of 1899, and chap. 296, laws of 1907, is amended to read:

Sec. 4580. * * *.”

Then follows the law as found commencing at the bottom of page 643 and ending at the top of page 644.

Following that comes Sec. 4580*m*, which is the new section referred to in the title but which does not concern the question under consideration. It, therefore, follows that Chap. 653 supersedes Chap. 296.

Official Opinions—Miscellaneous.

In this connection I cannot refrain from expressing the hope that when the session laws of 1909 are published in book form the compiler will return to the publication of the laws in the manner followed prior to 1907. One not having access to the laws of 1907, as originally passed and printed in newspaper form, is frequently confused and at a loss to find the laws and their true meaning in the Session Laws of 1907 as published in book form.

Very truly yours,

F. L. GILBERT,
Attorney General.

Agricultural Societies—Statement of officers of county fairs not conclusive but secretary of state may take testimony.

February 1, 1909.

HON. JAMES A. FREAR,
Secretary of State,

DEAR SIR:—Your communication of the 27th inst., containing letters and affidavits relating to the sale of intoxicating liquors on the fair grounds of the Stevens Point Agricultural Society during the fair of 1908, has had my consideration.

Chapter 446, laws of 1905, provides that the State Treasurer shall pay to state fair associations the state aid provided by law when they have substantially complied with the conditions set forth. The chapter provides that the officers of the fair associations shall make a statement to the Secretary of the State of their expenditures upon which the state aid is based.

I am of the opinion that the statement of the officers concerning the disbursement of moneys and of the compliance with the statute is not conclusive, but that you as state auditor may consider other testimony. The affidavit of Fred E. Giese, which you have submitted to me, recites that affiant conducted a general stand at the Stevens Point fair on September 7-11, 1908; that he saw whisky sold to several people; that he saw three policemen who were employed by the fair association buy and drink whisky; that he informed the secretary of the fair

Official Opinions—Miscellaneous.

association, and that the secretary paid no attention to the matter for five or six hours. Mr. Giesea gives the names and addresses of three other persons who have knowledge of the sale of liquors at the fair.

I think that the affidavit cannot properly be ignored by you, but that you should make inquiry and ascertain, if possible, the truth in the matter. This department will render you any assistance possible.

Yours very truly,

F. L. GILBERT,
Attorney General.

State Barbers' Board—Has no right to refuse to grant permits to practice in barber's school. Student can be prosecuted for practicing without such a permit. A properly appointed and conducted barber school is not determined by the method used in advertising the school.

February 1, 1909.

M. H. WHITAKER,

Secretary, Wisconsin State Barbers' Board of Examiners,

St. Charles Hotel, Milwaukee.

DEAR SIR:—Yours of January 28th was duly received. You inquire:

1. Whether the Board can refuse to grant permits to practice the occupation of a barber in a school if it is not properly appointed and conducted.

2. Whether the proprietor and student can be prosecuted under the law, for practicing without such permit.

3. Whether, in considering what is meant by "properly appointed and conducted barber school, under section 7, the methods used in inducing students to attend school would be regarded as a part of the conducting of the school.

You state that you mean by this last question that, if they advertise and promise to do what is impossible for them to fulfill, to the extent of being a fraud and swindle, whether it would be considered as not being properly conducted.

Official Opinions—Miscellaneous.

You stated to me orally that some of the barbers' schools were advertising to teach the barbers' trade to students in six weeks, which you consider impossible of fulfillment.

In answer to your first question I will say that, under section 7, it is necessary for one who presents himself to the Board for examination for a barber's certificate to show that he has studied and practiced the trade for two years as an apprentice under one or more practicing barbers, or that for at least two years he has practiced "in a properly appointed and conducted barber's school under the instruction of a competent barber," etc.

Under section 8, it is provided that:

"Nothing in this act shall prohibit any person from serving as an apprentice in said trade under a barber authorized to practice the same under this act, or from serving as a student in any barber's school for the training of students in such trade under the training of a qualified barber. Provided that such apprentice or student shall apply to said board to have his name registered with said board in a book which shall be kept by the board for the registering of apprentices or students and secure a permit to practice as an apprentice or student under the instruction of a qualified barber."

Under section 8, a certificate of registration shall not be issued to any person until he has shown that for two years he has practiced as an apprentice under one or more practicing barbers or attended a properly appointed and conducted barber's school under the instruction of a competent barber or practiced the barber's trade in this or other states for two years and, in addition thereto, he shall pass a satisfactory examination.

Under section 8, which provides for the registration of apprentices and students and for a permit to be issued to them by the Barbers' Board, we find no provision for an examination of the applicant whatever. The permit that is issued to such apprentice or student is not one authorizing him to attend a certain school or to practice in a certain barber shop, but is a general permit authorizing him to practice as an apprentice with any qualified barber or to attend any barber school con-

Official Opinions—Miscellaneous.

ducted by an instructor who is a qualified barber. I believe the Board would not be authorized to refuse to grant a permit to a person who applies for the same, but that, under the above quoted section (8), the proprietor and student may be prosecuted under the law for practicing without such permit, for it is expressly provided in said section 8 that such permit shall be procured and that the student shall register, and section 15 provides for a penalty for anyone violating any of the provisions of the said statute. When the student or apprentice has registered and has received his permit he can then go into any school or any barber shop and engage in the occupation of barber, as an apprentice or as a student. When he presents himself for examination for a certificate of registration as a barber he must pass an examination and, in addition to that, he must show that he has studied and practiced the trade for two years, either as an apprentice or, for at least two years, has practiced in a properly appointed and conducted barber's school, under the instruction of a competent barber.

I do not think that the advertisement by such school, to which you refer would be part of the conducting of said barber school. A properly appointed and conducted barber's school is one where the instruction and practice is of such a standard that the student has been able to qualify himself to practice the barber's trade. Such adjectives have reference to the methods used in the school and the real practice of the students in the school and the instruction imparted. I do not think that it would have reference to the matter in which the school is advertised.

Very truly yours,

F. L. GILBERT,
Attorney General.

Loans—Minutes of special school meeting.

February 22, 1909.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—I have re-examined applications for loans from the state trust funds made by School District No. 3, Town of

Official Opinions—Miscellaneous.

Black Brook, Polk County, and Joint School District No. 5, Town of Lincoln and Village of Amery, Polk County, and have found them to be in due form and to comply with the statutes of this state and with the requirements of this department.

The Acting Chief Clerk of the Land Office states that you called his attention to the fact that the minutes of the special meeting did not state that a resolution authorizing the loan was adopted. This statement is contained in the application itself. No minutes are required where a loan is authorized at a regular school meeting. The reason for requiring a certified copy of the minutes of a special school meeting is that we may know that such meeting was called at the request of five legal voters and that three-fourths of the voters of the district were properly notified of the meeting. In our printed instructions we request that all the proceedings of the special meeting be reported, but we do not disapprove of an application for a loan if facts stated in the application itself are omitted from the certified minutes of the meeting.

Yours very truly,

F. L. GILBERT,
Attorney General.

Lands—Correction of abstracts to real estate.

March 4, 1909.

HON. E. M. GRIFFITH,
State Forester.

DEAR SIR:—Yours of March 3rd, together with the abstract of title, brought up to date, of the S. E. N. W. and N. E. S. W. 27—38—7 E., and a deed of the Merrill Lumber Company to the State of Wisconsin, has been received. You inquire whether the abstract is now in proper shape, so that the purchase of these lands may safely be made by you.

In answer I will say that, in my opinion to you under date of December 18th, 1908, regarding the abstract in question, I called attention to the fact that in conveyance No. 71 the signature of James W. Bradley to the quit-claim deed was made by his attorney in fact, and I suggested that it would be

Official Opinions—Miscellaneous.

necessary for the latter, William H. Bradley, to record his power of attorney and add it to the abstract. I find in this abstract as now returned a power of attorney recorded, given by James W. Bradley to W. H. Bradley. It does not state when the power of attorney is dated, but does state that it was recorded on November 27th, 1890. The conveyance under No. 71 was dated November 13th, 1886. You will see that it does not appear of record that this power of attorney was executed prior to said date. The abstract should show the date of the power of attorney in order to settle this question. It may have been given subsequent to said date, which would make it absolutely ineffective as regards this conveyance.

I will also state that the power of attorney does not state what it is for. It may have been given for the purpose of empowering him to transfer some other lands or to mortgage it.

I am therefore compelled to advise you that this correction should be made in this abstract before it can be approved.

Very respectfully yours,

F. L. GILBERT,
Attorney, General,

Lobbyist—Anti-Saloon League representatives are not lobbyists.

March 6, 1909.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—I have your communication of the 5th inst., containing joint letter from Ulysses G. Humphrey, State Superintendent, and J. F. Baker, Legislative Superintendent, of the Wisconsin Anti-Saloon League. These gentlemen state that the Anti-Saloon League is a voluntary association composed of various religious organizations and temperance societies; that it has for its primary purpose the overthrow of the saloon as an institution. They are in Madison during the session of the Legislature to watch the work of the senators and assemblymen and note their attitude upon measures relating to the liquor business. They desire to appear before legislative committees

Official Opinions—Miscellaneous.

and make arguments for and against proposed legislation affecting the sale of intoxicating liquors. They are employed at stated salaries by the year for their work. They receive no extra compensation for their work for the legislature. They have asked whether or not they are required to register in the office of the Secretary of State as legislative agents or lobbyists.

The language of section 1, chapter 243, laws of 1899, is in part as follows:

“Every person, corporation or association which employs any person to act as counsel or agent to promote or oppose in any manner, the passage by the legislature of any legislation affecting the pecuniary interests of any individual association or corporation as distinct from those of the whole people of the state, or to act in any manner as a legislative counsel or agent in connection with any such legislation, shall, within one week after the date of such employment, cause the name of the person so employed or agreed to be employed, to be entered upon a legislative docket as hereinafter provided.”

The purpose of this law is to make known to the members of the legislature and to the public the capacity in which a person opposing or promoting legislation appears before the legislature or its committees. To require registration, two things must appear: the person must be employed and he must be employed to oppose or promote legislation affecting the pecuniary interests of his employer or some individual, association or corporation as distinct from the interests of the whole people of the state. It is stated by these gentlemen in their letter to you that the Anti-Saloon League has no pecuniary interests. They claim to have no interests except those in common with all the people of Wisconsin.

Upon this statement of facts I am of the opinion that the law does not require these gentlemen to register as legislative agents, or lobbyists.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

School Loans—Statements made by school officers in application should be accepted unless refuted by competent testimony.

March 18, 1909.

COMMISSIONERS OF PUBLIC LANDS,
Madison, Wis.

GENTLEMEN:—The application of Joint School District No. 3, Town and Village of Gillett, Oconto County, for a loan of \$9,000, was on March 8th, 1909, approved by me. Since that time a protest was received from I. H. Isadeson, of Gillett, Wisconsin. In his protest Mr. Isadeson states that there are \$2800 in school orders outstanding, which are unpaid and which should be added to the indebtedness of the district.

In reply to his protest the District Clerk, Dr. Gomber, has made affidavit that these orders were issued by the director and clerk, without authority of the school board or of the electors of the district and that they are therefore illegal and constitute no indebtedness against the district.

It appears that, even if these orders were a legal obligation against the district, there is still sufficient valuation to permit the loan. I am of the opinion that we should accept the statements of the present school officers and that the loan should be granted.

Yours very truly,

F. L. GILBERT,
Attorney General.

Soldier—Veteran of Spanish-American war not a "Union Soldier."

April 19, 1909.

ALEXANDER WILEY,
District Attorney,

Chippewa Falls, Wisconsin.

DEAR SIR:—In your letter of the 17th inst. you have asked: "Should the chairman of the town report to the county board the name of a resident indigent person who was a soldier in the Spanish-American war?"

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Section 1529c, Wis. stats., as amended by chapter 231, laws of 1899, provides that:

“The chairman of each town board, the board of trustees of each village and the supervisors of each ward of a city shall make a written report to the county board of their respective counties on or before the first day of their annual meeting, containing the names of all resident indigent persons of the classes mentioned in the preceding section in their respective towns, villages or cities who may require and be entitled to relief thereunder and the probable amount necessary for that purpose for the ensuing year.”

The preceding section (1529b) 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 relief of needy Union soldiers, sailors or marines, the indigent wives, widows, minor children of deceased Union soldiers, sailors or 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.”

These two sections, taken together, make it the duty of the town chairman to report to the county board the names of Union soldiers and sailors, the widows and minor children of deceased Union soldiers and sailors and the parents of Union soldiers and sailors who may require and be entitled to relief during the ensuing year.

The word “Union” as used in section 1539b must be interpreted as it is, commonly used in this connection. The word has long been used to designate the soldiers of the Civil war, who enlisted in the army or navy of the United States, to preserve the union of states, as distinguished from the soldiers and sailors who enlisted in the service of the Confederacy: that is, the soldiers of the Civil war were designated “Union” and “Confederate,” or “Rebel,” to indicate their allegiance.

Official Opinions—Miscellaneous.

I am of the opinion that a soldier of the Spanish-American war is not a Union soldier as the words are used in this section and that therefore it is not the duty of the chairman of the town to report the names of indigent Spanish-American war veterans to the county board.

Yours very truly,

F. L. GILBERT,
Attorney General.

Weights and Measures—Penalty for short weight. District Attorney to prosecute.

May 7, 1909.

HON. LEONARD S. SMITH,

State Sealer of weights and measures,
Madison, Wisconsin.

DEAR SIR:—In your communication of the 4th inst. you state that citizens of this state are complaining that merchants are giving short measures and short weights. You have asked me concerning the steps necessary to secure conviction for such offenses.

In reply I will say that section 4432 stats. 1898 provides that:

“Any produce merchant, warehouseman, miller or storage forwarding or commission merchant or any other person who shall wilfully use false weights or measures in the buying or selling of any commodity or thing and thereby shall cheat or defraud the seller or buyer of any such commodity or thing, or any person who shall sell or offer to sell or have in his possession for the purpose of selling any device or machine to be used or calculated to falsify any weight or measure * * * shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars; but in case the amount of damages occasioned by such cheat or fraud shall not exceed twenty dollars, he shall be punished by imprisonment in the county jail not more than three months or by fine not exceeding one hundred dollars.”

Official Opinions—Miscellaneous.

Any citizen may make complaint before a justice of the peace or other magistrate and cause a warrant to be issued for the guilty person. The penalty to be imposed for this offense takes the jurisdiction of a justice of the peace to try such cases. They merely have jurisdiction to conduct a preliminary examination and bind over for trial to the circuit court. It is the duty of district attorneys to prosecute such cases.

Yours very truly,

F. L. GILBERT,
Attorney General.

Printing—State printing contract covers printing done for the University.

HON. J. A. FREAR,
Secretary of State,
Madison, Wis.

May 8, 1909.

DEAR SIR:—I am in receipt of your favor of April 29th in which you say,

“The question has arisen whether printing for the University of Wisconsin is, or is not, public printing which should be included in the state printing contract.

Also whether the state contract includes all printing of maps, diagrams, etc., furnished for the different publications prepared by the bureaus and departments of the state.”

Replying to your first inquiry you are informed that the University, as stated in my opinion of November 27, 1909 (see Attorney General’s Report, 1909, page 871), is part of the educational system of the state. All property in the hands of the Regents is the property of the state and they act merely in the capacity of agents of the state.

See *Weary v. University* 42 Iowa, 335.

Tucker v. Polluck 21 R. I. 317, 319.

O. & A. M. College v. Willet et al 6 Okla. 593.

This being true such printing as is required by the University as comes within the state printing contract under the provisions of chapter 20, laws of 1898, and such as is required by

Official Opinions—Miscellaneous.

the legislature to be printed for the University and such as is required by section 383 of the statutes as amended by chapter 97, laws of 1901, come within the printing contract and should be printed by the state printer on orders obtained through the Secretary of State.

It is provided by statute section 297 that the Commissioners of printing shall during the first week of June 1898 and biennially thereafter advertise for sealed proposals for doing "all letter press printing, binding, ruling, blank books (including stock for binding) authorized or required by the legislature for its use or the use of the state in all its several departments" and the contract made with the state printer so provides.

It follows that such printing as is required by the University which comes within the meaning of the words, "letter press printing" or other printing which is authorized by the legislature and by the provisions of section 383, of the statutes, in my opinion, comes under the state printing contract and should be done by the state printer.

I find that *letter press printing* is defined by Webster as:

"Print; letters or words impressed on paper or other material by type;—often used in distinction from engraving, and in the American Encyclopedia of Printing, page 271, letter press printing is defined as follows,

"The method of taking impressions from letters and other characters cast or engraved in relief upon separate pieces of metal—the inks being used being always applied to the surface of the types, and the impression being made by surface or cylindrical pressure."

These definitions are very broad and section 299 of the statutes further enumerates what the work of the state printer is and states the maximum prices for doing such work and includes plain copies, ruling figure work. Figure work includes such printing as is used for figures or impressions. (Webster's Dict.) What additional work is to be covered by the contract with the state printer is quite difficult to define and I do not wish to do so without having the specific material submitted for printing before me. I think, however, it would include such ordinary maps as are printed in such works as the

Official Opinions—Miscellaneous.

Blue Book, but I doubt whether it would include maps, printed in several colors and otherwise than by inks, as the Railroad Map of Wisconsin issued by the Railroad Commission.

Hon. J. O. DAVIDSON,

The laws of the state in respect to public printing are not as definite and certain as they should be and I think they would be a proper subject to be called to the attention of the Legislature, especially to further designate in clear and definite terms what printing should be done by the state printer. While examining this question I do not find any authority for letting any of the state printing or of the printing for the University by private contract or to private parties. In fact by section 25, article 4, of the Constitution it is provided,

“that the legislature shall provide by law that all stationery required for the use of the state and all printing authorized and required by them to be done for their own use, or for the state, shall be let by contract to the lowest bidder.”

All the provisions that have been made so far by the state for doing the state printing are embodied in chapter 20, of the statutes and the amendments thereto.

Trusting what I have said will aid you to determine what printing comes under the state contract, I am

Yours truly,

F. L. GILBERT,
Attorney General.

Nuisances—abatement—compensation—Slashings left so as to endanger surroundings in case fire ensues held to constitute a nuisance, both public and private and may be abated by town board.

HON. E. M. GRIFFITH,
State Forester,

May 17, 1909.

Madison, Wisconsin.

DEAR SIR:—I am in receipt of your communication of the 15th inst. requesting an opinion from this department on the following matters. You say,

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“Mr. Ed. Keeler, our fire warden in the town of Enterprise, Oneida County, informs me that private parties in cutting timber on the lands have left such a bad slash that if fire ever starts, it will almost certainly destroy summer cottages on one side of the slashings, a small town, on the second side and also farm houses and green timber on the third side.

A very similar condition exists in many sections in Northern Wisconsin and as the timber is, therefore, liable to come up from time to time, I would respectfully request a ruling from your department in regard to the following points: 1. Where such slashings unquestionably seriously endanger small towns, farm houses, summer cottages, valuable timber or other property, have the town board the authority under general police powers to notify the owner of the land upon which is the slashing that he must burn or remove the same as it constitutes a nuisance— 2. In case of the refusal or neglect of the parties to take proper care of the slash, have a town board the authority to instruct the fire warden to do the work? 3. In case the fire warden does the work, can the cost of the same be charged to the owners of the property?”

In answer to your first question I will say that from your statement of the facts the slashing, under the surrounding circumstances, in my judgment, constitutes a nuisance both of a public and private nature 29, Cyc. 1143.

In answer to your second question I will say that the proper procedure would be for the town board to notify the parties owing or having control of the premises upon which such slashing may be to forthwith destroy or remove the same, and should such persons neglect or refuse so to do within a reasonable time to order the fire warden, or any other person, to do whatever may be reasonably necessary to abate such nuisance. 29, Cyc. 1216, 1218.

In answer to your third question I will say that should the fire warden do the work at the instance of the town board he should look to the town for his compensation. The town, in

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turn, could hold the persons responsible for the nuisance liable for all reasonable charges necessarily incurred in abating the same. Board of Health vs. Gloria-Dei Church, 23, Pa. St. 259; 29, Cyc. 1218.

Very truly yours,

F. L. GILBERT,
Attorney General.

Teachers' Certificates—Effect upon by union of two county superintendent districts.

May 20, 1909.

JOHN L. FISHER,

District Attorney,

Janesville, Wisconsin.

DEAR SIR:—I have your communication of the 17th inst., containing a letter from O. D. Antisdel, County Superintendent. Mr. Antisdel states that the county board of Rock county has passed a resolution uniting the two superintendent districts of the county in one district, which action will take effect the first Monday in July next. He has asked what effect this consolidation of districts will have upon teachers' certificates in the county.

At the present time teachers' certificates are issued, good only within the boundaries of each superintendent district. These teachers' licenses are not contracts and are therefore subject to revocation. However, the legislature has provided in what manner they may be revoked. The county board may not indirectly revoke these teachers' certificates by eliminating the boundaries of the superintendent districts. The boundaries of these districts will be just as easily ascertained after the resolution to the county board goes into effect as now. I do not think that the action of the county board in consolidating the districts could enlarge the authority or privileges of the teachers' certificates so as to make the holders licensed to teach in the whole county. I am of the opinion that the consolidation of the superintendent districts will have no effect whatever upon the teachers' certificates now in force, but that they

Official Opinions—Miscellaneous.

will be good in the towns formerly constituting the district in which they were issued. I am therefore of the opinion that no legislation upon the subject is necessary.

Yours very truly,

F. L. GILBERT,
Attorney General.

Copyright—The copyrighting of any portion of the biennial reports of public officers is without authority of law.

MR. C. M. GILLETT,
University Editor,
Madison.

May 20, 1909.

DEAR SIR:—You state in your communication of the 18th inst. that the university, with the approval of the governor, publishes from time to time the important results of original and research work conducted by investigators connected with the university. You have asked for my opinion as to the right of an author to have such a bulletin copyrighted, or as to the right of the committee on publication or the executive committee of the regents to allow the author to secure copyright.

The publications to which you refer are a part of the biennial report of the regents of the state university and are published under authority of section 383, Wis. stats. 1898. This section makes no mention of copyright. The purpose, however, of the publication of official reports is to give the widest publicity to the workings and accomplishments of governmental departments. It would certainly seem very inconsistent to publish, at the expense of the state government, for free distribution, official reports and then to copyright them in order to prevent their reproduction in whole or in part by newspaper and other publishers. I am of the opinion that the copyrighting of any portion of the biennial report of the regents of the university would be without authority and would be in conflict with the spirit of the law.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

State Printing—Printing for Horticultural society to be done by state printer.

HON. JAMES A. FREAR,

June 1, 1909.

Secretary of State,
Building.

DEAR SIR:—I am in receipt of your letter of the 25th ult., in which you say,

“Referring to your favor of May 8th in reference to the state printing contract, my attention has been called to a situation which arises under section 1459, affecting the Wisconsin State Horticultural Society and other organizations similarly situated.

“The law provides that a specific sum shall be annually appropriated from the state treasury as state aid, for carrying on the societies’ work. A similar provision applies to other subdivisions of section 1459. The question presented by the society is whether or not its printing, under this appropriation, paid for by the society is to be audited by this department, and if not, whether the state printing contract includes all printing done by the society.”

I understand that this society is supported entirely by the state; that it has no other income except an insignificant membership fee of fifty cents per member.

Replying to your inquiry you are informed that in my letter of May 8th in reference to the state printing contract I held that all the printing required to be done by the state or its departments should be done by the state printer upon orders issued by your department and that the constitutional provision in regard to state printing (sec. 25 of art. IV of the state const.) required such printing to be let by contract to the lowest bidder.

Although a specific appropriation was made to the state horticultural society in the section referred to I think the printing required to be done by that authority should be done by the state printer on orders from the secretary of state.

Of course, I do not mean to say by this that the costs of such printing should be in addition to the appropriation made

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to the society. The cost of the printing should be charged to the society as a part of its appropriation.

If the printing should be let by the society to private individuals other than the state printer it would have the effect of doing indirectly that which the constitution forbids doing directly.

Therefore, specifically answering your question I am of the opinion that the printing required by the state horticultural society should be done by the state printer upon printing orders issued by you and of course the bills audited by you. I think the state printing contract includes the printing required to be done by said society.

Very truly yours.

F. L. GILBERT,
Attorney General.

*County Seal—Deed—Tax deed should have county seal.
Commissioner of Highways—Compensation of.*

J. A. MARKHAM,

June 7, 1909.

*District Attorney, Trempealeau County,
Whitehall, Wisconsin.*

DEAR SIR:—Yours of June 4th is received. You state that the county board of supervisors of Trempealeau county has no official seal except the one of the county clerk, inscribed as follows: "County Clerk * * * Trempealeau County, Wisconsin;" that originally the clerk was appointed by the county board of supervisors and was known as the clerk of that board, and not as county clerk. You inquire whether, in executing a tax deed, the county clerk is authorized to use said seal, or whether it is necessary for the county to procure a seal for Trempealeau county.

You also state that the population of your county is 23,857; that the assessed valuation is over \$17,000,000; and that the highway commissioner, elected by the county board, desires to know whether he can be compelled to work for less than \$1,000 per year.

Official Opinions—Miscellaneous.

In answer to your first inquiry I will say that section 1176 Wis. stats. 1898 provides that, in executing a tax deed, "The county clerk shall * * * execute in the name of the state and of his county, as county clerk thereof, under his hand and the seal of the county * * * a deed of the land," etc.

Under this provision of our statute the tax deed requires the seal of your county to be affixed. In *Woodman v. Clapp*, 21 Wis. 355, and in *Knox v. Huidekober*, 21 Wis. 527, it was decided that the private seal of the county clerk was not sufficient, but that the deed required the seal of the county. In section 109, chapter 15 R. S. 1849, the seal of the clerk only was required, but that statute was changed. Under the present law the seal of the county is necessary. If the seal of your county clerk is the only seal that your county has and is in fact the county seal, it would probably be sufficient for all purposes. On this point see *Brown v. Cohn*, 85 Wis. 1; also *Laughlin v. Kieper*, 125 Wis. 161, 165, and cases cited. While the seal of the county clerk may be sufficient under these decisions, it would be good practice for your county to formally adopt a seal for the county which the clerk is required to use when executing tax deeds. It will be well to inscribe upon said seal the words "Seal of Trempealeau county, Wisconsin." This will be in compliance with the statutes and there will be no question whatever as to the legality of the seal.

In answer to your second inquiry I will say that subdivision 3 of section 1311n, laws of 1907, provides as follows:

"The county board shall fix the compensation of such commissioner in counties having an assessed valuation less than ten million dollars at not less than four dollars a day for each day's actual service, and in counties having a greater valuation at an annual salary of not less than one thousand dollars."

The above provision was enacted in chapter 552, laws of 1907, which was published and became effective July 12th, 1907. Section 1311—8, the provisions of which seem to cover the same subject, was enacted under chapter 487, which was published and became effective July 10th, 1907.

Official Opinions—Miscellaneous.

Under the rule of law that a later statute inconsistent with a former statute repeals the former, the above quoted statute will be in force at the present time. Your county having an assessed valuation of over ten million dollars, the annual salary of the county commissioner of highways as fixed by the county board cannot be less than one thousand dollars. In the case of *Clerk v. County of Milwaukee*, 53 Wis. 65, our court decided that where the 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, he was entitled to recover \$800 per annum for his salary.

It was held that the board had no power to fix the salary below the minimum of the amount fixed by statute and that the statute fixing the minimum amount of the salary that 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. It was there held that under section 95, chapter 55, laws of 1863, as amended by chapter 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 1st, 1876.

Applying the reasoning of these cases to your question I will say that my opinion is that your highway commissioner will be entitled to one thousand dollars for his services and that he will not be compelled by the county board to work for less.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Contracts—A certain contract may or may not be fraudulent depending on data not given.

June 15th, 1909.

FREDERIC CRANEFIELD,

Secretary, Wisconsin State Horticultural Society,
Madison, Wisconsin.

DEAR SIR:—Your favor of May 28th, together with a contract for nursery stock, to which is attached an agreement between the party signing the contract and an eastern preserving and canning corporation, of Harrisburg, Virginia, was duly received. You state that viewing this contract from the standpoint of a horticulturist, you are prepared to say that the prices charged for the trees are excessive and that a casual reading of the other contract leads you to believe that parties signing these are to be victimized. You inquire whether you would be justified in advising the parties signing them to countermand the same and whether you would be justified in denouncing such practice as fraudulent.

The contract provides that the said canning company is to furnish to the farmer two hundred cherry trees, to plant two acres, for which an order is given to the Home Nursery Company and for which the farmer agrees to pay \$139 cash on day of delivery and ten per cent per month for the first five years from date of planting. The trees are to be planted according to a diagram furnished to the farmer, who is to haul all the fruit to the canning plant, and the company binds itself to erect a canning plant in the town of Marshfield Wisconsin, and also agrees to pick all fruit grown upon said trees. It is agreed that the farmer is to receive one share of capital stock at the par value of fifty dollars in said corporation, and the farmer agrees to sell all fruit for eight years to the said company, at a stipulated price.

These are substantially all the terms of the contract, except a few dates and details added which I have not mentioned.

In answer to your inquiry I will say that it may be true that if the price were simply in payment of the trees, it would be excessive, but you will notice that there are other terms in said

Official Opinions—Miscellaneous.

contract, which put a different phase upon the question. If the farmer considers these covenants of sufficient value to himself to pay the price agreed upon, I fail to see how it can be said that the price is excessive. You do not state whether this corporation is financially responsible and can be compelled to live up to its agreements. This is a matter to which you would be justified in calling the attention of the parties interested, and, if said company is not financially responsible, it would be well for the farmers to insist upon a bond being given for the faithful performance of all the covenants agreed to by said corporation. If the said company makes these contracts without any intention of living up to the same, or if it is in such financial condition that it cannot be legally compelled to carry out the terms of said contract, then, of course, it would be a fraud practiced upon the farmers. If, however, said company is financially responsible, and intends to live up to all the terms of the agreement made by it, and especially if it is financially responsible, I fail to see why the contract made by it would be fraudulent. You have not given me sufficient data to justify me in advising you to pronounce this contract fraudulent. The question as to whether you would be justified in advising the farmers signing the contract to countermand the same is a legal question, which would better be left to the private attorneys of the parties interested, upon a complete statement of facts.

If you have doubts as to the good faith in which these contracts have been made, you may be justified in expressing such doubt to the parties in question and to others who may contemplate entering into similar agreements. You would also be justified in giving the reasons upon which you base your doubt.

Hoping that what I have said may aid you in this matter, I am,

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Miscellaneous.

Lightning Rods—The pasting of guaranty clauses upon certificates has same effect as if printed in body of contract.

June 17th, 1909.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance.

DEAR SIR:—I have your letter of the 16th inst., inclosing copy of security certificate issued by the Security Lightning Rod Company of Burlington, Wisconsin. Pasted upon this certificate is a slip of paper containing these printed words:

“Our Guaranty. We will refund all money received for the rods and pay five hundred dollars rewards to find a building burned by lightning with our rods on. The Security Lightning Rod Company, Burlington, Wisconsin.”

On August 17th, 1907, you submitted a security certificate from this company containing this guaranty in exactly the same language. In an opinion published on page 492 of the attorney general's report for 1908, I held that this guaranty constituted insurance against loss by fire caused by lightning to the extent of five hundred dollars. The fact that this guaranty is now omitted from the body of the certificate and printed upon a separate piece of paper and pasted thereon would not change the ruling. It is a clear attempt to evade the law as **officially interpreted**. I am of the opinion that the issuance of such guaranty certificate brings the company within the insurance laws of the state and that it should be required to comply with all the provisions relating to fire insurance companies.

Yours very truly,

F. L. GILBERT,
Attorney General.

Certificate and letter of Mr. Burke are herewith returned.

Official Opinions—Miscellaneous.

Citizens—A person born in this country of parents residing here but who have not become naturalized is a citizen of the U. S. and of the state of Wisconsin if he resides therein.

July 3, 1909.

JOHN A. METZLER,

District Attorney,

Montello, Wisconsin.

DEAR SIR:—Yours of July 1st has been received. You submit the following for my official opinion:

“A party came to this country from Germany twenty-eight years ago. About twenty-one years ago he declared his intention to become a citizen of the United States, but never took out his second papers. He has a son who is twenty-six years of age who was born in this country. Under the above facts would the son be considered a citizen so as to entitle him to a license to run a saloon?”

Under section 1565 l, as amended by chapter 439, laws of 1909, a license to sell intoxicating liquors cannot be granted to a person who is not a full citizen of the United States and of the state of Wisconsin. Article XIV, section 1, of the constitution of the United States provides as follows:

“All persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States and of the state wherein they reside.”

Under this constitutional provision persons born in this country of parents who are not full citizens of the United States are citizens of the United States, unless such parents are in the diplomatic service of a foreign government, or unless such persons have expatriated themselves.

See *Lynch v. Clarke*, 1 Sandf. Ch. (N. Y.) 584.

New Hartford v. Canaan, 54 Conn. 39.

Ludlam v. Ludlam, 26 N. Y. 371; 84 Am. Dec. 193.

Monroe v. Merchant, 26 Barb. (N. Y.) 400.

U. S. v. Rhodes, 1 Abb. (U. S.) 40.

Official Opinions—Miscellaneous.

This rule has been applied to children born of Chinese parents within the dominion and jurisdiction of the United States, who are declared citizens of the United States, although a Chinaman cannot become a citizen by naturalization.

See *In re Look Tin Sing*, 21 Fed. Rep. 905.

10 Sawy. (U. S.) 353.

Ex re Chin King, 13 Sawy. (U. S.) 333; 35 Fed. Rep. 354.

In re Yung Sing Hee, 36 Fed. Rep. 438.

Gee Fook Sing v. U. S., 7 U. S. App. 27; 49 Fed. Rep. 146.

In re Wong Kimark, 71 Fed. Rep. 382.

In *In re Look Tin Sing*, supra, Mr. Justice Field said:

“Any doubt on the subject, if there can be any, must arise out of the words ‘subject to the jurisdiction thereof.’ They alone are subject to the jurisdiction of the United States who are within their dominions and under the protection of their laws, and with the consequent obligation to obey them when obedience can be rendered; and only those thus subject by their birth or naturalization are within the terms of the amendment. The jurisdiction over these latter must, at the time, be both actual and exclusive. The words mentioned except from citizenship children born in the United States of persons engaged in the diplomatic service of foreign governments, such as ministers and ambassadors, whose residence, by a fiction of public law, is regarded as part of their own country. . . . In the sense of public law, they are not born within the jurisdiction of the United States. The language used has also a more extended purpose. It was designed to except from citizenship persons who, though born or naturalized in the United States, have renounced their allegiance to our government, and thus dissolved their political connection with the country. The United States recognize the right of every one to expatriate himself and choose another country.”

Official Opinions—Miscellaneous.

I am therefore of the opinion that the person in question is a full citizen of the United States and that, if he resides in the state of Wisconsin, he is also a citizen of this state.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Courts—Vacancy—Held, to be no vacancy in municipal court of Forest county under facts stated. There is no vacancy such as can be filled by governor in the municipal court of Forest county after said county has established such court under ch. 651, Laws of 1907, and before a judge has been elected.

July 10, 1909.

HON. JAMES O. DAVIDSON,
Governor,

Madison, Wisconsin.

DEAR SIR:—I have the honor to respond to yours of July 6th in which you submit to me the resolution adopted by the county board of Forest county establishing a municipal court under chapter 651 of the laws of 1907, and requesting you to appoint a judge of such court, and you inquire whether you have the power to make said appointment.

Section 2523—2 of said chapter 651 provides that the county board of supervisors of any county “may, by a majority of all members, elect, adopt the provisions of said chapter 651 by resolution and upon such adoption may thereafter, in like manner, and upon a like vote, provide for a special municipal court or courts as therein provided.”

Section 2523—3 of said chapter provides as follows:

“On the first Tuesday of April following the adoption of a resolution by the county board of supervisors of any county providing for a court or courts under the provisions of this act, and every four years thereafter, there shall be elected in the same manner as county judges are elected a judge for each such special municipal court which shall have been provided for by such resolution. . . . He shall hold his office for the term of four years from the first Mon-

Official Opinions—Miscellaneous.

day in June next following his election and until his successor is elected and qualified and in case of a vacancy occurring in such office, the same shall be filled by appointment by the governor and the person appointed to fill such vacancy shall continue in office for the residue of the term for which his predecessor was elected or appointed or for the regular term thereof."

The county board of Forest county having by resolution established a municipal court, the question is whether there is such a vacancy at the present time as authorizes the governor to make the appointment under the above quoted section 2523—3.

It seems to me that this question is the same as our supreme court passed upon in the case of *State ex rel. Attorney General v. Messmor*. In that case a new judicial circuit was created and the question decided by the court was whether the first judge thereof could be appointed by the governor or whether it was necessary to elect him. In that case, as in the present case, the statutory requirement was that the judges of the new circuit should be elected. Our court held that prior to such election there is not a vacancy in the office to be filled by executive appointment. The language of the constitution passed upon was "Where a vacancy shall happen in the office of judge of the supreme or circuit court such vacancy shall be filled by appointment by the governor which shall continue until a successor is elected and qualified." The court said: "The use of the word 'happen' in this connection is very significant and evidently has reference to some casualty not provided for by law and which could not be remedied by the usual means of an election." The primary principle established by the constitution is that judges shall be elected and the power of temporary appointment seems only to have been conferred from necessity to cure certain defects which are inseparable from the system adopted. In the creation of a new circuit no such necessity exists."

It is true that in the statute under consideration the expression is used "and in case of a vacancy occurring in such

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office," while in the constitution passed upon in the case of *State v. Messmor*, the expression was used "where a vacancy shall happen in the office." The words "occur" and "happen" are generally considered synonymous.

In substance the two provisions are the same and courts will so consider them. In *Miller v. Washington*, 2 A. J. Y. W. & H. (D. C.) 244, the court said: "The only difference in the two provisions as to filling vacancies is that in the city charter the power is to fill vacancies which may occur in the recess, and in the constitution of the United States to filling vacancies which may happen in the recess. In both the appointments are to continue until the end of the next session. There may be a difference in the meaning of the words 'occur' and 'happen' but I shall indulge in no verbal criticisms but shall treat the two provisions as in substance the same."

I am not unmindful of the fact that the great weight of authority of other courts is to the effect that a newly created office which is not filled by the tribunal which created it becomes vacant on the instant of its creation.

Moreland v. Miller, 126 Mich. on page 388.

But under this law in question it is expressly provided that after the adoption of the resolution by any county establishing a municipal court the election shall take place on the first Tuesday of April following.

I do not think that there is such a vacancy in the office as would authorize the governor to fill the same. It seems to me the municipal court is not fully organized until the judge is elected, under the provisions of said statute, and that the case in question is ruled by the decision of our supreme court and in the case of *State ex rel. Attorney General v. Messmor*, supra.

I must therefore advise you that it is my opinion that you have not the power at this time to make the appointment of a judge for the municipal court of Forest county.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Feeding Stuffs—Selling without license—Duty of district attorney to prosecute.

July 14, 1909.

DR. H. L. RUSSELL,

Dean of College of Agriculture,

Madison, Wisconsin.

DEAR SIR:—Your letter of the 7th inst. has had my consideration. You state that on the 3rd inst. a firm at Appleton, Wisconsin, sold to a person at Lawrence, Wisconsin, a ton of ground corn and other feeding stuffs, the shipment being sold f. o. b. Florence. You state that the sale constituted a violation of the law as the manufacturers had not been licensed to do business in this state. You ask whether it is the duty of the Dairy and Food Commissioner to prosecute this violation of the law or the duty of the district attorney.

Chapter 446, laws of 1909, amends the law fixing the penalty for selling feeding stuffs without a license and relieves the Dairy and Food Commissioner from such prosecutions and places the duty of prosecuting upon district attorneys. This chapter was published and went into effect on June 18, 1909. The offense was committed May 18, 1909. Under such circumstances I think that it is the duty of the district attorney to prosecute this offense. The law simply makes a change of prosecuting officers. The power and duty given by law to the Dairy and Food Commissioner was taken from him and given to the district attorney. It is therefore now the duty of the district attorney to prosecute present violations of this law and also past violations which may now be reported to him.

You have also asked where this case should be tried. It seems from the statement of facts given in your letter that the sale took place in Outagamie county. Therefore, the prosecution should be had in that county.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Miscellaneous.

Licenses—Nursery—1. Duplicate copies of license to sell nursery stock may be transferred from one person to another.

2. One license is sufficient for one firm composed of three persons, but when traveling on road, each person must carry either original or duplicate copy of license.

3. Inspector has no right to revoke license.

July 15, 1909.

MR. H. L. RUSSELL,

*Dean and Director of College of Agriculture,
Madison, Wisconsin.*

DEAR SIR:—Yours of June 26th was duly received. You state that a few questions have arisen in regard to the new nursery inspection law which you desire to submit to me for my official opinion.

1. If agents are appointed to represent a firm and then discontinue, can the license of the first agent be transferred to another man for the balance of the year or would each person acting as agent be required to pay the one dollar for agent's duplicate license for whatever term he may act as agent for them?

2. The original license will be issued to a firm composed of three members. Suppose each or any of these individual members solicit orders on the road. Would each one be compelled to obtain an agent's duplicate license or would the original firm license cover the case?

Section 1494—6 provides as follows:

“Said orchard and nursery inspector shall cause to be issued to owners of any nursery in this state after the nursery stock has been inspected by authorized official inspectors and found to be apparently free from San Jose scale and other injurious insects and fungus diseases, a certificate setting forth the fact of such inspection and the license permitting any nursery so inspected to offer for sale nursery stock in this state; the license and certificate to run not to exceed one year. The cost of each such license shall be ten dollars. No person, firm or corporation shall engage or continue in business of selling within the

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state or importing into the state fruit trees, plants or nursery stock without first having obtained a license to do business in the state as provided by this act. Agents and others offering for sale nursery stock in this state shall be required to obtain a duplicate copy of the license held by the principal from the orchard and nursery inspector at the cost of one dollar each. Failure to comply with this requirement shall be subject to the payment of a penalty or forfeiture as hereinafter provided.”

Section 1494—7 provides:

“Any person, firm or corporation outside of the state may obtain a license to sell plants or nursery stock in the state upon the payment of ten dollars and by filing a copy of official inspection with the nursery inspector to the effect that said stock has been duly inspected by authorized nursery inspectors. Agents and others selling nursery stock in the state for any nursery outside of the state shall be required to carry a duplicate copy of the license held by the principal. Said duplicate license to be issued only by the official inspector at the cost of one dollar for each duplicate license issued.

In answer to your first question I will say that the duplicate license which the agents or others representing the principal are required to obtain and carry under this statute is not a license which is personal to the agent. It is simply a duplicate of a license which was issued to the principal. It seems to me that there is no objection to passing this duplicate from one agent to another. There is nothing in the statute which indicates that this duplicate shall show upon its face what agent is to carry the same. The law provides simply that it shall be a duplicate of the original license taken out by the principal. If one agent discontinues to work for the principal, I see no reason why the agent who takes his place should not take the same duplicate and carry it and comply with all the express provisions of this statute.

In regard to your second question, I will say that this is not so easily answered. The statute seems to be somewhat ambigu-

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ous on this point. If a firm composed of a number of members takes out one license, this is sufficient for all the members of the firm. It is not necessary that each member take out a separate license. When, however, a member of the firm travels on the road, it seems to me the right thing to do is for each member to carry the duplicate copy. In said section 1494—7, you will notice the provision that agents and others selling nursery stock in the state for any nursery outside of the state are required to carry a duplicate copy of the license held by the principal while in the preceding section the law simply provides that agents and others offering for sale nursery stock in this state shall be required to obtain a duplicate copy of the license held by the principal. It does not there state that it is necessary for the agents and others representing the principal to carry a duplicate copy while on the road. It simply provides that they shall obtain such duplicate copy. The safe practice, however, for these firms is to secure a license for the firm and have each member who is traveling on the road carry with him a duplicate copy of such license. In following this plan there can be no question that the law is strictly complied with.

It may be possible that under the strict construction of this law, which the court is bound to give in favor of the parties affected, that a member of the firm which has a license may be authorized to sell under this original license without carrying a duplicate copy with him on the road. The law should have been made clearer in this regard, however, I think you will be justified in requiring all persons traveling on the road to carry with them either the original license or a duplicate copy of the original license, and insist upon this until the courts have passed upon the question. In answer to another question which was orally submitted as to whether the orchard and nursery inspector has the right to revoke a license for cause, I will say that there is no provision in this statute which authorizes the inspector to revoke a license. Section 1494—10 provides that anyone violating any of the provisions of the act in question shall be guilty of a misdemeanor and shall either forfeit his license or be fined the sum of not less than

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twenty-five dollars or not more than five hundred or both. You will see that the court is given the right in this section to impose, as one of the penalties, the forfeiture of the license. In view of these provisions and in the absence of a provision authorizing the inspector to revoke the license, I am of the opinion that the inspector has no such authority and that a revocation of the license can only be obtained by a decree of the court in imposing the penalty.

Very truly yours,

F. L. GILBERT,
Attorney General.

Acknowledgments—An acknowledgment taken over the telephone is not in compliance with our law.

July 15, 1909.

MR. L. J. PICKARTS,
Bursar, University of Wisconsin,
City.

DEAR SIR:—Your letter of July 12th was received.

You state that you are frequently called upon to take acknowledgments over the telephone and you inquire if, in my opinion, such an acknowledgment is legal.

In section 2217, statutes of 1898 is the following provision:

“A certificate of acknowledgment shall be sufficient if made substantially in the following form:

State of Wisconsin, County, ss.

Personally came before me this day of 18.., the above (or within) named A. B. and C. B., his wife (or if an officer adding the name of his office), to me known to be the persons who executed the foregoing (or within) instrument and acknowledged the same.

.....
(Insert designation of officer.)”

“A literal compliance with the requirement of the statute is not essential.”

See *Hiles v. La Flesh*, 59 Wis. 465.

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“A substantial compliance with the law is, however, necessary.”

28 Wis. 665, 1 Cyc. 562.

It is made the duty of the officer to certify that the party personally came before him and acknowledged the execution of the instrument. In *Clement v. Bullens*, 159 Mass. 193, and same case, 34 N. E. 173, the court held that “personally appeared” as used in an affidavit means that the signer appeared before the notary.

In *Campbell v. Inhabitants of Upton*, 113 Mass. 67-71, it was held that “personally appeared” in an acknowledgment means in the presence of the officer. I have been unable to find any authority which would justify me in holding that an acknowledgment taken over the telephone will be legal. I cannot think that it can be said that a person appears in the presence of an officer when in fact he communicates with the officer only by means of a telephone. If this were an appearance before the officer then the acknowledgment taken over a long distance telephone hundreds of miles away from the officer must be held to be a personal appearance before the officer.

I am of the opinion that this is not in compliance with our statute. It is my opinion that an acknowledgment taken over the telephone by an officer is irregular and that the officer has no right to certify that a person appeared before him and acknowledged the execution of the instrument when in fact the person was not in the presence of the officer and simply communicated with him over the telephone although the officer may be able to recognize the voice of the party.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

School Boards—A district school board is authorized to accept a surety bond from the district treasurer but is not authorized to pay for the same out of funds in the treasury of the district.

July 20, 1909.

HON. C. P. CARY,

State Superintendent of Public Instruction,
Madison, Wisconsin.

DEAR SIR:—I have examined the surety bond submitted by Paul J. Bluhm, director of the school board for joint district No. 16, Greenfield and Wauwatosa, Wisconsin. Mr. Bluhm states in his letter that it was decided at the annual school meeting that the elected treasurer furnish a surety bond and the district pay for said bond. He says that this is practically the only form obtainable from a surety company and, if possible, they would like to accept said bond, and asks for an opinion from the attorney general in regard to the same.

In answer to his question I will say that I see no objection to the form in which this bond is given. Under section 1966—33, statutes of 1898, I believe the board is authorized to accept the surety bond in place of a personal bond.

Under chapter 205, laws of 1905, amending section 1966—38, it is provided that the state, any county, town, village or city may pay out of the funds thereof the cost of any official bond furnished by any officer pursuant to law or any rules or regulations requiring the same, if said officer shall furnish a bond with a surety company authorized to do business in this state, etc. I find no provision in the statute, however, authorizing the school board to pay out of the funds in their possession the cost of a surety bond for a treasurer of the district. In the absence of such statute and in view of the fact that we have a statute expressly authorizing the state, county and municipalities to do this, I am of the opinion that the school board has no such authority and that it is unlawful to pay out of the funds in the possession of the school board for the cost of such bond. If this bond is accepted it will be necessary for the treasurer to stand the cost.

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As I have said, the authority for accepting this bond is found in said section 1966—33, which, I think, is broad enough to include a school district. I refer you to this section as it is too lengthy to embody in this opinion.

Very truly yours,

F. L. GILBERT,
Attorney General.

Printing—Board of Control has no right to pay for printing booklets for pupils and officers of the State Reformatary.

July 20, 1909.

HON. M. J. TAPPINS,

Secy. State Board of Control,
Madison, Wisconsin.

DEAR SIR:—Yours of July 7th was received. You state that some few weeks ago the Wisconsin State Reformatory gave an order to the Wisconsin School for the Deaf for the printing of two thousand booklets, rules for inmates and two hundred booklets, rules for officers; that the stock for this job cost eight dollars and that the work, if charged for at the rate current in Delevan, would be eighteen dollars for the rules for inmates and ten dollars for the rules for officers, making the entire job cost thirty-six dollars fifty cents. You state that the question now arises whether the board is authorized to pay the School for the Deaf out of the funds of the State Reformatory for this work. You inquire whether it would be in violation of any statute if such payment were to be made.

The constitutional provision in regard to public printing is as follows:

“The legislature shall provide by law that all stationery required for the use of the state and all printing authorized and required by them to be done for their use or for the state shall be let by contract to the lowest bidder, but the legislature may establish a maximum price.”

Section 297 of the statutes of 1898 provides:

“Said commissioners shall, during the first week in June, 1908, and biennially thereafter, advertise in six different

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newspapers in different localities in the state for the term of six weeks, that sealed proposals will be received at the office of Secretary of State for doing at the seat of government all letterpress printing, binding, ruling, blank books (including stock for binding), authorized or required by the legislature for its use or the use of the state in all its several departments.”

There are other provisions in Chapter 20 of the statutes of 1898 in regard to the advertisement for the public printing and the maximum price fixed therein in the contract with the lowest bidder, the bond to be given, and other matters.

Under these provisions of our law, the Commissioners have entered into a contract letting all the public printing for the state in its various departments at a certain rate. This is certainly broad enough to include the public printing necessary for the Wisconsin State Reformatory.

Under these provisions of our law I am unable to see how the Board of Control could pay for printing booklets containing rules for inmates and rules for officers out of the public treasury when there is already in existence a contract by which this same public printing is to be performed. I am of the opinion that the Board of Control has no right to pay the School for the Deaf for the printing in question and that this is a violation of our law on the subject of public printing.

Very truly yours,

F. L. GILBERT,

Attorney General.

Dental Examiners—A rule by the board of dental examiners that no dentist should be recommended to neighboring states who is not a member of the State Dental Society would be arbitrary and unreasonable.

July 23, 1909.

MR. J. J. WRIGHT,

Pres. Wis. State Board of Dental Examiners,
Milwaukee, Wisconsin.

DEAR SIR:—Yours of July 20th is received. You state that in chapter 258, laws of 1909, is a provision for reciprocity with

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other states. That some of our neighboring states propose to require that men should belong to the State Dental Society before they be recommended for reciprocity to another state. You state that this is not specified in the law but would come under the head of Reasonable rules adopted by the Board, and you inquire whether, in my opinion, such a rule established by the Board would be reasonable.

Said chapter 258, in section 1409g, subdivision 4, provides as follows:

“The state board may, without examination, issue a license to any applicant therefor who shall furnish satisfactory proof. Said proof must be deposited in person with the secretary of the state board of dental examiners of this state that he has been duly licensed to practice dentistry in some state other than Wisconsin and that he has been lawfully and reputably engaged in said practice for five years next preceding his application. Provided, however, that the state recommending such applicant requires a preliminary education required in this state and provided the state in which he lives extends to the dentists of this state, who may remove to said state, a similar privilege of practicing without examination, provided, however, that if a dentist who is licensed to practice in this state removes to another state and engages in the practice of dentistry there, he shall have his name carried on the list of dentists of this state upon the payment of the annual registration fee while out of this state. The fee for such license shall be twenty-five dollars.

There is nothing in this provision or in any other provision in the chapter in question which requires the Wisconsin State Board of Dental Examiners to give to a dentist who has practiced in this state a certificate that he has practiced in this state and a recommendation to another state for reciprocity. The dentist who has practiced in another state and comes to the State of Wisconsin to practice dentistry is required to furnish satisfactory proof which must be deposited in person with the secretary of the State Board of Dental Examiners of this state that he has been duly licensed to practice dentistry in some other state than Wisconsin and that he has been lawfully and

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reputably engaged in said practice for five years next preceding his application. There is nothing in this provision which provides how this proof shall be made. If the dental board of some other state refuses to recommend a reputable dentist from such state to the board of this state for favorable consideration in granting him a license, it is perfectly evident that the board in this state may expect other proof showing that the applicant is qualified to receive the license.

It seems to me that the rule in question is one that would work a hardship in some cases and is unreasonable for the reason that the fact that a man is not a member of the Wisconsin State Dental Society is not necessarily a criterion that he is a poor dentist. He may be lawfully and reputably engaged in the practice of dentistry for five years next preceding his application and still not be a member of the Wisconsin State Dental Society. A rule of this kind seems to me to be an attempt to coerce the dentists of the state to become members of the Wisconsin State Dental Society and it seems to me to be highly arbitrary. While I do not hold, in view of the fact that the board is not required to give these recommendations, that the board has not the power to refuse them unless the applicant is a member of said society, I do hold that in my opinion such rule would be unreasonable and arbitrary.

Very truly yours,

F. L. GILBERT,
Attorney General.

State—Surgical Service—State may be liable for surgical services performed on a child who is indentured when the party obliged by contract to pay for them does not do so.

July 23, 1909.

MR. ALLAN D. CONOVER,
Pres. State Board of Control,
Madison, Wisconsin.

DEAR SIR:—Yours of July 19th received. You state that at the State Public School children who are indentured have drawn up for them an agreement, a copy of which you enclose

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in your letter, and you call my attention to the following provision in the contract "that he will provide the child with suitable and sufficient clothing and with suitable foot and other necessaries in health and sickness." You inquire whether under this contract containing this provision the state is responsible for the payment of bills for surgical service in case of operation for any unusual occurrence like the breaking of an arm, appendicitis or other similar cases.

The provision in this contract which the Board of Control has made with those parties who have taken a child from the State Public School for Dependent Children is that such person will provide the child with necessaries in health and sickness. This is certainly broad enough to include surgical services in case an operation is necessary whether it be for appendicitis or other cases, and the services of a physician are required when an arm is broken. The courts will not hesitate to declare these necessaries for the child. Under this contract the party who has taken the child is liable for these necessaries but this does not necessarily mean that the state is absolved from all liability. The Board of Control is, under section 573d, made the legal guardian of the children who become inmates of the said school. If, for any reason, the said necessaries above specified are not paid for by the party in whose special care the child has been placed, then certainly the state will be expected to pay for the same, but the contract is broad enough in its terms to fix the liability for those necessities on the party who has taken the child.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Marriage and Divorce—Dispensation—Repeal of Statutes.

MR. WM. F. SCHANEN,

July 29, 1909.

District Attorney,

Port Washington, Wis.

DEAR SIR:—Your letter of the 14th was duly received. In it you ask the following question:

“Does chapter 40 of the laws of 1909, repeal 2339f entirely, and does it affect the provisions under section 2339g, relating to the granting of special dispensations by the county judge to persons entitled to the same, for marriage, sooner than the law allows, without such dispensation. Or in other words does it take away the power heretofore vested in the County Judge or any other judge, having similar power, from granting dispensation to persons intending to get married, sooner than the five day limit.”

Replying you are informed that I do not see that chapter 40, has any bearing upon the question presented. Chapter 323, relating to marriage and divorce, repeals sections 2349, 2350, 2353, 2354, 2355, 2359, 2360. It does not expressly repeal section 2339f, or section 2339g nor do I think it does so by implication.

Yours truly,

F. L. GILBERT,

Attorney General.

*Legislative Witnesses—*May be paid fees and mileage for travel outside the state.

Aug. 3, 1909.

SENATOR S. M. MARSH,

Chairman Senatorial Investigating Committee,

Neillsville, Wisconsin.

DEAR SIR:—As you did not call while in the city to receive an answer to your favor of the 24th ult., I assume that you anticipate a written reply to the same.

Section 127, statutes 1898, is a specific law fixing the fees and

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providing for payment thereof to witnesses called before legislative committees, and no restriction as to territory is mentioned therein. Other statutes dealing with witnesses in other proceedings restrict the territory for which travel and per diem may be taxed as costs. Such restrictions are of course for protection of defeated litigants in order that undue burdens may not be placed upon them by the prevailing party calling in witnesses at their expenses from all portions of the World. That such restrictions are for the benefit and protection of private litigants is evidenced by the fact that section 4061, statutes 1898, permits the state to call and pay witnesses who reside in foreign countries even.

Taking into consideration the purpose, spirit and intent of the law providing for calling witnesses before the legislature or a committee thereof, I am of the opinion that under said section 127 witnesses may be paid full fees without regard to whether or not the travel is within or without the state or both.

Very truly yours,

F. L. GILBERT,
Attorney General.

Printing—Printing of bulletin of farmers' institutes must be done by the State Printer.

Aug. 16, 1909.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 3rd inst. which has attached a letter to you dated August 3, from Hon. Geo. E. McKerrow, Superintendent of Farmers' Institutes, in regard to printing the bulletin of farmers' institutes. Your inquiry and his is whether this bulletin can be printed otherwise than by the state printer. He suggests very strong reasons why they should be printed otherwise but we have previously held that printing required by the university and various departments of state must be done by the state printer. See letter of June 1, 1909, and though apparently it would save

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money for the state to depart in this instance from the ruling there made, I do not see that I can do so. I do not see any reason for distinguishing this printing from the printing of other state bulletins. I believe they are all included in the state printer's contract and that Mr. McKerrow will be obliged to have his printing done by the state printer unless, of course, as he suggests to me has been done some years, he may be able to print it entirely by receipts from the advertising it contains.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Buildings—Forestry building is a public building as contemplated by the labor law.

August 24, 1909.

HON. J. D. BECK,
Commissioner of Labor,
Madison, Wisconsin.

DEAR SIR:—In your letter of the 23d inst. you have quoted chapter 391 of the laws of 1909, relating to the hours of labor upon public buildings, and you have asked whether the forestry building about to be erected on Camp Randall is a public building within the meaning of this chapter.

I find that Joint Resolutions No. 39, and No. 54, of the Wisconsin Legislature approve the construction of the forestry building, for co-operation with the United States Forest Service, the cost of such building to be paid from the permanent improvement fund of the University of Wisconsin. I understand from this that the forestry building is to be located upon land owned by the State of Wisconsin and that the cost of the construction of the building is to be paid from the state treasury and that the building is to be used jointly by the National Forestry Commission and the University of Wisconsin. It would therefore seem that the building is to be a public building within the meaning of the chapter mentioned.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Dairy and Food Commissioner—Possession of unsanitary milk an offense that may be prosecuted by Dairy and Food Commissioner.

Aug. 24, 1909.

HON. J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR:—Your letter of the 19th inst. has had consideration. You state:

“In the western part of the state this condition of affairs prevails more or less: An agent doing business in our state for parties who live in another state, as for example in Dubuque or St. Paul, receives cream which the law above referred to (chapter 215, laws of 1909,) pp. 64—67 dairy and food laws of Wisconsin, July, 1909) would characterize as unsanitary and hence unlawful. This agent in some cases receives this cream and pays the farmer for the cream, using a check of his principal, who lives in Dubuque or St. Paul. In other instances, after receiving the unsanitary cream from the farmer, he may ship the cream to his principal at Dubuque or St. Paul in the name of the farmer.”

You have asked whether a transaction as this comes within the jurisdiction of the Dairy and Food Commissioner and whether it is a violation of the law, which could be successfully prosecuted in the courts of Wisconsin.

Section 5, of chapter 215, laws of 1909, is as follows:

“No person shall, by himself, his servant, or agent, or as the servant or agent of any other person, or as the officer, servant or agent of any firm or corporation, sell or offer for sale, furnish or deliver, or have in possession or under his control with intent to sell or offer for sale, or furnish, or deliver to any person, firm or corporation as food for man, or to any creamery, cheese factory, milk condensing factory, or milk or cream dealer, any unsanitary milk or any unsanitary cream.”

The manner of doing business which you describe is evidently an attempt to bring the transaction within the law governing

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interstate commerce. However, chapter 215 makes it an offense to have unsanitary milk in possession with intent to offer the same for sale. No transaction would be exempt from the jurisdiction of our courts because of its being a matter of interstate commerce, until a sale had been made to some one outside of the state. I am of the opinion that, if a farmer or other person in this state has in his possession any unsanitary milk or unsanitary cream with intent to sell or offer for sale or furnish such milk or cream to another, such person may be prosecuted in the courts of Wisconsin according to the provisions of chapter 215.

Yours very truly,

F. L. GILBERT,
Attorney General.

State Park Board—May borrow money and pledge the appropriation made by the legislature for park purposes before the same becomes available and pay the debt thus created by the appropriation when the same becomes available but beyond that the state is not liable for its debts.

HON. JAMES A. FREAR,
Secretary of State.

September 9th, 1909.

Madison, Wisconsin.

DEAR SIR:—Yours of September 6th is received. You inclose a letter from Hon. T. E. Brittingham, of the State Park Board, with reference to the purchase of lands in Door County for a park after the appropriation for this year is exhausted.

Mr. Brittingham states that the Park Board, now engaged in purchasing lands in Door County for a state park, is confronted with the fact that the present appropriation will be exhausted before the necessary amount of land can be purchased and that options can not be obtained upon the balance, to protect the state upon the remaining lands; that, unless steps are taken immediately to condemn these remaining lands, they are likely to fall into the hands of speculators and, when the next money becomes available and official proceedings can be had, they will have greatly increased in value, the State becoming the loser.

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He proposes to have the Board, on its own motion, guarantee a sufficient amount of money, to be paid by one of the local banks, the proceeds to be used at once toward the payment of such lands as the board may find necessary to condemn at this time. He inquires whether there is any objection to having payments made by the state, when the next appropriation becomes available, to the parties advancing the money and in what manner the reimbursement by the state can best be made. You state that it occurs to you that it would be feasible and that any payments made by the Board in their individual capacity, for the purpose of securing these lands, can be subsequently presented in a proper voucher when the next appropriation becomes available; that, if a record is kept of such proceedings and proper receipts are passed between the parties, it would make a record on which the audit could be based, providing there is nothing in the appropriation prohibiting this method. You ask me to examine the statutes and the law relative to this matter and give you an opinion as to whether any legal objection exists to such an arrangement.

The State Board Park consists of three members, who are appointed by the Governor and who have only such powers as are conferred by statute. Among other powers given to said board in chapter 322, laws of 1909, the said board is authorized and empowered to purchase or acquire for and in the name of the State of Wisconsin "in the manner hereinafter provided and for the purposes hereinafter designated, title to such tracts of land as it may select which in the opinion of said board shall most adequately and suitably fulfil the requirements of the state park and shall duly take into consideration in the acquirement of such lands their relative cost and value for park purposes, out of any moneys appropriated to and receive by the said state park board."

Subdivision 9, of section 2, of said chapter 322, provides for condemnation proceedings in case the Park Board is unable to agree with the owners upon the amount of compensation to be paid for the lands. Subdivision 5, of said section 2, provides that the Board may from time to time employ such agencies and subordinates to make such contracts as may be necessary

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to carry out the provisions of this act. Subdivision 6, of said section 2, provides:

“No member of the board nor any person employed by said board shall have power to create any debt or obligation to bind said board except by the express authority of the board granted at a meeting duly convened.”

In chapter 327, of the laws of 1909 there is appropriated to the State Park Board out of any moneys in the state treasury not otherwise appropriated, the sum of \$50,000 annually for the fiscal years ending June 30th, 1910 and June 30, 1911. Subdivision 2, of section 1, of said chapter provides:

“The amount so appropriated shall be expended by the state park board in defraying the expenses of the board under the provisions of section 1494t—2 and in the purchase or acquisition and improvement of state parks, provided that no purchase or acquisition of a park or site for a park shall be made except upon the written approval of the governor.”

Under this appropriation there is available for park purposes at the present time \$50,000 and on the first day of July, 1910, there will be available another \$50,000 out of this appropriation. The question is, whether the Park Board may borrow money in anticipation of the \$50,000 that will be available on July 1st, 1910, and use said borrowed money in the purchase of lands for park purposes, pledging said appropriation for its repayment, and then reimburse the parties from whom the money is borrowed, out of the appropriation when available.

You will notice that the State Park Board is given power to purchase any lands that it may deem suitable for park purposes, provided it secures the approval of the Governor. The only limitation made by the statutes on the amount of land acquired is found in the appropriation provided for by the legislature. In an opinion by my predecessor, found on page 587, of the biennial report and opinions of the Attorney General for 1906, it was held that the Board of Regents of the University of Wisconsin has power to borrow money in anticipation of the collection of the tax provided to be collected for its support or in

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anticipation of the receipt of such sum as has been appropriated by the legislature to its use, but that it cannot borrow money so as to bind the State in excess of those sums.

Two decisions holding similar doctrines were cited in the opinion to which I have referred: *University State of Minnesota v. Alexander*, 7, Minn. 61, and *Jewell Nursery Co. v. State*, 4, S. D. 213, 217. It is true that, in the case cited from Minnesota, it appears that the board of regents is a corporation created by statute, as is also the board of regents of the University of Wisconsin; but, in the case of South Dakota, the agricultural school in question was under the control of a board of directors, who had no greater powers than a park board has, and the court, in passing upon the question before them, said:

“The question is important, not so much on account of its effect upon this particular case as because the answer to it must in a measure determine the authority of other public boards and officers, invested by the legislature with similar powers, to bind the state in the making of contracts.”

The court said in that case:

“The legislature fixes a general limit beyond which the board of directors has no authority to bind the state by contract. Within such limit the board has a discretion in determining what is necessary to the successful operation of the school. When an appropriation is made by the legislature for the coming year, that must be taken by such board and those dealing with it as an authoritative expression of the limit of the state’s obligation to pay.”

And it was held that the board had no right to bind the state by contract in excess of the appropriation made by the legislature.

It seems to me that the same reasoning will apply to the State Park Board. There is appropriated to that board for the next two years, \$100,000. The contracts and debts incurred by said board must be limited to that amount. They have no authority to bind the state beyond the appropriation provided for by the legislature. You will notice that, in subdivision 6, of section 2, chapter 322, above cited, the Board is authorized to create a

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debt, or obligation, to bind said Board when expressly authorized at a meeting duly convened. As the board is authorized to make such contracts as may be necessary to carry out the provision of this act, I see no legal objections to the Board's borrowing money at this time, if it think best and pledging the appropriation for it which will be available July 1st, 1910, and paying out of said money so borrowed, the owners of lands secured for park purposes by condemnation proceedings, and paying out of said appropriation at the time said appropriation becomes available, the debt thus created. A record of the proceedings of the Board should, of course, be accurately kept and proper receipts should be passed between the parties, so that audit can be made upon said record.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

Safety Devices—Machines for "sawing wood" as mentioned in the labor laws means machines for sawing wood for fuel.

September 14, 1909.

HON. J. D. BECK,

Commissioner of Labor,

Madison, Wisconsin.

DEAR SIR:—I have your communication of the 7th inst., inclosing a letter from D. D. Evans, Assistant Factory Inspector, asking for an interpretation of chapter 139, laws of 1909. Section 1, of this chapter is as follows:

'No person firm or corporation shall offer or expose for sale any machine for the purpose of sawing wood unless the said machine shall be provided with reasonable safety devices for protection from accidents from saws, gears, knuckles, belts, set screws or other dangerous parts.'

I am inclined to think that this chapter applies only to machines used for sawing cord wood, or wood for fuel. The words "sawing wood" in their broadest sense, of course apply to the sawing of all kinds of wood, such as the making of lum-

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ber, shingles and lath, scroll sawing, etc. Criminal statutes, however, are always interpreted, where there is doubt, in favor of the accused. As ordinarily used, a machine for sawing wood would be thought of as one used for cutting wood for fuel. There are many other statutes of this state requiring safety devices for saw mills and other factories where wood is sawed. I am inclined to think that this statute is similar to the one providing for safety devices for corn-husking machines and that it applies only to such machines as I have indicated.

Yours very truly,

F. L. GILBERT,
Attorney General.

Capital Commission—Secretary of State is authorized by Joint Resolution 47, of 1909 to issue warrant transferring the sum of \$4421.90 from the state insurance fund to the general fund to be used for purposes of Capitol Building Commission.

Sept. 14, 1909.

HON. JAMES A. FREAR,
Secretary of State,
City.

DEAR SIR:—Yours of September 9th is received. You state that section 9, of chapter 516, of the laws of 1905, places at the disposal of the Capitol Building Commission the unexpended balance of capitol fire award made to the Superintendent of Public Property; that this balance was \$91,495.76 instead of \$95,000 but the bills amounting to \$4,431. 90 were subsequently paid by your predecessor for emergency repairs on Capitol made by the Superintendent of Public Property and that this created an actual deficiency in the appropriation of \$4,421.90 that as bills of the Capitol Building Commission are paid from the general fund you have from time to time transferred from the state insurance fund to the general fund such sums as were available pursuant to said law.

You inquire whether under joint resolution No. 47, you are authorized to issue a warrant transferring the sum of \$4,421.90

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from the state insurance fund to the general fund to be used for the purposes of the Capitol Building Commission.

In answer to your inquiry I will say that joint resolution 47, provides:

“That the Secretary of State be and he is hereby authorized and instructed to credit in account of the capitol the capitol commission the sum of \$4,421.90 and to charge in the proper accounts the amounts so charged by error.”

Under this resolution I am of the opinion that you are authorized to issue a warrant transferring the said sum from the state insurance fund to the general fund to be used for the purposes of the Capitol Building Commission.

Very respectfully yours,

F. L. GILBERT.

Attorney General.

Fires—Either the foreman who directs that fires be set or the person illegally setting the fire may be prosecuted.

September 14, 1909.

HON. E. M. GRIFFITH,
State Forester,

Madison, Wisconsin.

DEAR SIR:—In your letter of September 9th you say that one of your fire wardens posted special warning notices forbidding the setting of fire and that, after such notices were posted, certain parties started fires and he believes that such fires were set by direction of a labor foreman. He asks whether the foreman or the parties who set the fires should be prosecuted.

Section 4405a Wis. stats. is as follows:

“Whenever the fire warden of any town becomes convinced that a dangerously dry time exists in his vicinity and that it is imprudent to set fires upon any lands, he shall post or cause to be posted a notice in three public places in such town, forbidding the setting of such fire therein and after the posting of such notices no person shall set any fire upon any land in said town, except for warming the

Official Opinions—Miscellaneous.

person or cooking food, until written permission has been received from one of the fire wardens of said town. All persons who start camp fires shall exercise all reasonable precautions to prevent damage therefrom and shall entirely extinguish the same before leaving them. Every person violating any provision of this section shall be punished by a fine of not more than fifty dollars or by imprisonment in the county jail not more than six months for each offense.”

The fact that a person had been told by his foreman to set a fire would not be a legal excuse. Every person is presumed to know the law. The foreman might perhaps be successfully prosecuted, but the usual procedure would be to arrest and prosecute those who actually started the fire.

Yours very truly,

F. L. GILBERT,
Attorney General.

Printing—Resolutions by the Board of Control with reference to the printing in school for deaf at Delevan is legal.

September 15, 1909.

HON. ALLAN D. CONOVER,
President State Board of Control,
Madison, Wisconsin.

DEAR SIR:—Your inquiry of July 29th was duly received and has had careful consideration. You state that, in furtherance of a general desire to develop and improve the course in printing at the school of the deaf at Delevan, you have drawn a preamble and resolution, which the Board of Control has considered and which meets their general approval, but that no action with reference to it has been taken or will be taken until an opinion as to the propriety and legality of said resolution has been received from this department. You desire my opinion especially as to the last two sections of the resolution and state that you would like to have my criticism upon all parts of it.

Official Opinions—Miscellaneous.

The preamble and resolutions are as follows:

“Whereas, The printing department at the School for the Deaf has proved a valuable one and the trade of printer one to which many deaf children can be successfully trained, and,

“Whereas, the practice obtained by the students in this department in the printing of the institution paper and in the small amounts of other printing which has been found possible to do in direct connection with the institution is not sufficient to give the pupils taking this branch, a thorough training in the art of composing and in the art of press work.

“Now therefore, Be it Resolved,

“1st. That additional room be set aside in the building and that additional equipment be added as may be necessary to allow of more thorough instruction.

“2nd. That arrangements be made for carrying on the printing work during the summer vacation by a system of apprenticeships.

“3d. That so much of the work of the printing at the various institutions as may be necessary to secure good training and a complete apprenticeship for the pupils be arranged for and carried out at the summer school so established and during the school year.

“4th. That for such work done at this school for other institutions there shall be taxed against those institutions such cost as will fairly cover the cost of new materials and the power and wear and tear of our plant in connection with such printings.”

The printing plant in the school for the deaf, as I understand it, has been established for the purpose of affording instruction to those attending the institution. As I have stated in a former opinion to your Board, I believe it undoubtedly possesses the power and authority to provide such a printing plant for such purposes and to replace and repair and increase the same as circumstances may require, for the purposes of instruction. I do not think that the courts would give the constitutional provision with reference to state printing an interpretation that would prevent the state from using the printing

Official Opinions—Miscellaneous.

press used for instructing the pupils and which it is only using as a means of instruction, to print matter for its institutions, when no more printing is done than is necessary to carry on the instruction.

I therefore see no objection to any of the provisions of the resolution, and believe that the cost of new material and for the wear and tear of the plant may well be distributed among those institutions for which such incidental printing is done. It is therefore my opinion that the resolutions are entirely within the law.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Oil Inspectors—Changes in office of deputy oil inspectors such as increase in salary and additional duties do not terminate the former office so as to require new appointment. The incumbent hold over. Public records, (office of oil inspectors, are open to the public for inspection.

September 15, 1909.

HON. EDWARD L. TRACY,

Supervisors of Inspectors of Illuminating Oils,
Madison, Wisconsin.

DEAR SIR:—Yours of July 17th was duly received and has had careful consideration. You state that the new law (chapter 363 of the laws of 1909) changes materially the duties, compensation and salaries of the deputy oil inspectors and also specifically places the deputies under civil service, and you desire my opinion as to whether or not deputies now holding their positions under the old law can hold over under the present law, without a civil service examination and without a renewal of their appointment. You also state that you would like an opinion as to whether or not any citizen can demand the records and reports of the deputy oil inspectors for the purpose of making copies of them. You state that you believe that

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these copies are used for determining the amount of business done by competitors.

In answer to your first inquiry I will say that, previous to the enactment of chapter 363, laws of 1909, your department was under the civil service law, and the deputy oil inspectors were appointed in compliance with said law. Those that were deputies prior to the enactment of said chapter 363, were therefore appointed after an examination by the Civil Service Commission. The mere fact that the last legislature saw fit to impose additional duties upon deputy oil inspectors and to increase their salaries is, in my judgment, not sufficient grounds for holding that their offices were discontinued. It often occurs that the legislature imposes new duties upon a public officer and also increases his salary, but this would not be construed as a discontinuance of the former office and the creation of a new office. I have examined the new duties imposed upon the deputies and am of the opinion that those duties are similar to those performed by the deputies heretofore and that the change made in the law are not sufficient to warrant me in holding that the offices were discontinued and new offices created. It is my opinion that those deputies that were appointed and that held their offices under the civil service law previous to the enactment of said chapter 363, do not require a reappointment, but that they hold over by virtue of the provisions of the civil service law.

In answer to your second question, I will say that as a general rule the public records are open to the inspection of any and all persons that choose to examine them. It is true that, at common law, it was necessary for the party desiring the privilege of examining a public record to have such an interest as would enable him to maintain and defend an action for which the document can furnish evidence or necessary information, and so it was held that any citizen or taxpayer, for example, who desired to discover the condition of the public revenue, to ascertain whether the affairs of his county have been honestly and faithfully administered by the public officials charged with that duty have such an interest in the matters to which

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the records and papers in the office relate as entitle him to a general inspection thereof.

See Am. & Eng. Ency. of Law, vol. 24, pp. 182—3.

The common law rule has, however, been materially changed in the United States, and the public records are open to the inspection of any and all persons that choose to examine them. The Rhode Island court has intimated a doubt as to whether it would go to the full extent of the common law rule in denying access to the public records in the absence of a statute.

See Casewell's Request, 18 R. I. 835.

See also *Hanson v. Eichstaedt*, 69 Wis. 538.

I have been unable to find any statute directly relating to your office, as to your rights and which regulates and restricts the use of the public documents and their inspection by the public. It has generally been held that the right to inspect and examine public records includes of necessity the right to make copies thereof or extracts or memoranda therefrom.

See Am. & Eng. Ency. of Law, 2nd ed., vol. 24. p. 185, and cases cited in note 4.

I am therefore of the opinion that, if a person presents himself at your office at the proper time and requests access to your records, you have no right to absolutely refuse him the inspection of said records.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Coroner's Inquests—Jurors and power of coroner.

Sept. 21, 1909.

MR. JOHN J. HEALY,
District Attorney,
Manitowoc, Wisconsin.

DEAR SIR:—In reply to the first question contained in your letter of the 17th inst. relative to inquests held by coroners, I call your attention to an opinion on this subject rendered

Official Opinions—Miscellaneous.

by my predecessor on November 8, 1905, and found on page 551, Biennial Report and Opinions of the Attorney General for 1906. In that well reasoned opinion he arrived at the conclusion that a coroner can hold an inquest in any case in which a person came to his death by violence, although not ordered to do so by the district attorney. This decision is based upon the ground that the coroner is a constitutional officer and from time immemorial exercised the right to hold inquests and to decide in what cases they are to be held. To allow the district attorney to absolutely control the discretion and authority of the coroner, who is a constitutional officer charged with the performance of certain duties, would seem to be an illegal grant of authority, and I am not prepared to in any way modify his opinion.

In regard to your second question I will say that in my opinion the provisions of chapter 189, laws of 1909, amending section 4878, statutes 1898, is quite plain on the proposition that *in any* county having a jury commission the jurymen for all inquests shall be selected by the clerk of the circuit court from the regular list of veniremen regularly chosen by the jury commission, irrespective of the population of said county.

Very truly yours,

F. L. GILBERT,
Attorney General.

Automobiles—Re-registration—Time of payment of fee directory merely.

Sept. 22, 1909.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR:—In your communication of the 20th inst. you have asked for an official construction of chapter 500, laws 1909, relating to the re-registration of automobiles. The fee for registration of an automobile was fixed by the legislature at the session of 1907 at one dollar; at the session of 1900 the fee was

Official Opinions—Miscellaneous.

changed to two dollars and owners of automobiles already registered were required to pay an additional dollar. The law relating to these was amended to read as follows:

“There shall be paid to the secretary of state for the registration of each automobile a fee of two dollars and for the registration of each motor cycle a fee of one dollar. All certificates of registration of motor vehicles heretofore issued shall continue in force for ninety days after this act shall go into effect but every owner of a motor vehicle so registered shall re-register such motor vehicle in accordance with the provisions of this act before the expiration of said ninety days and pay the sum of one dollar to the secretary of state for such registration.”

The intention of the legislature seems to have been to require all owners of automobiles to pay a registry fee of two dollars. I am of the opinion that the time stated in the law for the payment of the additional dollar is directory merely and that it may be paid and received at a later time. By this I am not to be understood as saying that the former certificate given in consideration of one dollar continues in force for more than ninety days after the passage of chapter 500. The old certificates expired at the close of the ninetieth day after the passage of the new law and owners of automobiles so registered and who have not re-registered their machines are liable to a penalty if they operate such machines upon the public highway.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Dogs—Town boards have no authority to enact ordinances relating to mad dogs.

October 7, 1909.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

DEAR SIR:—In your letter of the 5th inst. you say there is an epidemic of hydrophobia affecting dogs in the country towns of Calumet county and you ask what power the town boards, the state board of health or the local boards of health and the state veterinarian have to kill or quarantine diseased dogs.

Section 776, statutes 1898, as amended by chapter 32, laws 1907, gives the electors at a town meeting the authority “to make such orders and by-laws for the management of all the affairs of the town as they may judge conducive to the peace, welfare and good order thereof and as shall be necessary to restrain drunkenness or disorderly conduct and such orders and by-laws restraining cattle, horses, sheep, swine and other animals from going at large on the highways as they may deem proper and fix penalties for violation of said orders and by-laws not exceeding ten dollars for any one violation thereof and by such orders and by-laws to provide for the impounding and sale of any animals so going at large contrary thereto.”

Town boards have no authority of law to enact ordinances relating to such matters. I am unable to find any statute which gives specific authority to the state board of health or local boards of health to provide for the killing of mad dogs. Section 1492, statutes 1898, relating to the powers and duties of the state veterinarian contains the following:

“It shall be the duty of the state veterinarian to prevent the introduction or spread of contagious and infectious diseases among domestic animals in his state and to cooperate with the state board of health in controlling and suppressing such diseases as are common to men and animals.”

This section seems to give wide authority to the state veterinarian but does not seem to provide the means or machinery

Official Opinions—Miscellaneous.

for the state veterinarian to meet such a situation as you describe. I would call your attention to section 1619, statutes 1898, as amended by chap. 328, laws 1903, which provides that any person may kill any dog that he knows is affected with hydrophobia. City councils may, of course, pass ordinances relating to the running at large of dogs and enforce the same through its police officers. There seems, however, to be no adequate provision of law to meet the condition which you describe in rural communities.

Very truly yours,

F. L. GILBERT,
Attorney General.

Attorneys—Practice in the courts by others than attorneys—Duty of district attorney to prosecute such offense.

County Judges.—Drawing of papers in estate. Duty of district attorney to prosecute. Drawing of will by judge. Compensation of judge for services in sale of land of minors.

Oct. 13, 1909.

MR. JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—In your letter of the 11th inst. you have asked six questions of which the first is:

“Is it, under the present laws of Wisconsin, the duty of a district attorney to arrest and prosecute any person other than a duly admitted lawyer of Wisconsin for practicing in probate matters in county court, such county court being a court of record?”

In answer to this question I will say that I believe that our statutes nowhere make it an offense for a person other than an attorney to practice in the courts of Wisconsin. The judges of the courts of record should, of course, not permit persons other than attorneys to practice in such court. Chapter 94, laws of 1909, makes it an offense for any person not duly authorized to practice law in this state to hold himself out to the public as an attorney, counselor, lawyer or solicitor. It makes it an offense for such person to use in connection with himself the words “attorney at law,” “lawyer” or “counselor.”

Official Opinions—Miscellaneous.

I think that when complaint is properly made for the violation of this statute it is the duty of the district attorney to appear and prosecute as provided by section 752, statutes of 1898.

Your second question is:

“Is it any part of the duties of the district attorney on due request, to take any legal action against a county judge who draws all papers in estates where the assets are more than a thousand dollars?”

You have asked me to state the law and procedure in such matter fully.

Section 2454a, statutes of 1898, as amended by section 29, chapter 660, laws of 1907, is 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 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 action shall be fined not less than fifty dollars nor more than five hundred dollars and be subject to impeachment.”

Paragraph 2 of section 752, statutes of 1898, relating to the duties of district attorneys, provides that:

“It shall be the duty of the district attorney to prosecute all criminal actions except for common assault and battery or for the use of language tending or naturally intending to provoke an assault or breach of the peace, before any magistrate in his county, other than those exercising the police jurisdiction of incorporated cities and villages in cases arising under the charter or ordinances thereof, when requested by such magistrate; and upon like request to conduct all criminal examinations which may be had before such magistrate, and prosecute or defend all civil actions before such magistrate in which the county is interested or a party.”

Official Opinions—Miscellaneous.

It seems to me that a violation of section 2454a would come within the duties of the district attorney as defined by this section. Our supreme court has held that where an offense is not specifically made a crime or misdemeanor and where no punishment other than a fine is prescribed that a penalty or forfeiture was intended and that such fines should be recovered by a civil action. I am therefore of the opinion that the fine prescribed here for judges who violate this statute should be recovered by civil action.

“3. Can such judge be by law removed from his office for so doing, and it is the duty of the district attorney on due application to him to act in the matter?”

In reply to this question I will say that section 2441, statutes of 1898, as amended by section 8, chapter 660, laws of 1907, provides as follows:

“Every county judge may be removed from office by address in the manner provided in the constitution for the removal of justices of the supreme court or judges of the circuit court.”

Section 1 of art. VII of the constitution of Wisconsin provides that the court, for the trial of impeachment, shall be composed of the senate and that the house of representatives may have the power of impeaching all civil officers of this state for corrupt conduct in office or for crimes and misdemeanors.

Sections 2395 and 2396, statutes of 1898, give the procedure on impeachment. I do not think that our statutes make it the duty of the district attorney to appear and take part in impeachment proceedings.

“4. Is an estate so probated and settled legally probated and finally settled in Wisconsin?”

I do not think that the improper and illegal drawing of papers in matters which come before a county judge is a matter which affects the jurisdiction of the court. If the legislature had intended to make it jurisdictional it could easily have provided that no county court could have jurisdiction over a matter in which the judge thereof had drawn the papers.

Official Opinions—Miscellaneous.

“5. Can a county judge legally draw a last will in Wisconsin and later as county judge admit such will to probate before himself and be judge in the full settlement of such estate matter?”

It seems to me that a will is a paper which there is good reason to believe will be brought in the county court and that it therefore comes within the prohibition of section 29, chapter 660. I am, however, of the opinion that it is a matter which does not affect the jurisdiction of the court and that therefore a will so drawn may be legally probated by the judge who drew it.

“6. On the sale of lands of minors under section 3504 R. S. Wisconsin, 1898, is a county judge legally entitled to charge the county five dollars a day for his services in such sale matter?”

Section 3504, Wisconsin statutes of 1898, as amended by section 13, chapter 660, laws of 1907, relating to the disposition of the lands of minors is in part as follows:

“The application for such disposition must be made to the circuit or county court of the county in which such real estate or some part thereof is situated or to the presiding judge of either court by petition of the general guardian of the infant or of such incompetent person, or by any relative or other person in behalf of either. Such petition must be verified and must set forth the facts which would authorize the selling, mortgaging or leasing of such real estate or some part thereof for one or more of the reasons set forth in the preceding section.”

Section 2454, statutes of 1898, relating to the compensation of judges of county courts is as follows:

“Every county judge is prohibited from taking or receiving, either directly or indirectly, any fees whatever for his official services in the administration of the estates of deceased persons or in the appointment of guardians or in the administration of their estates, except in the counties in which it is expressly provided by law. The judge of

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any county court which is not vested with civil jurisdiction shall be entitled to receive five dollars per 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 pertaining to probate business.”

I am of the opinion that this is a matter not pertinent to probate business and that a judge of a county court not having civil jurisdiction is entitled to five dollars a day while engaged in such matter.

Very truly yours,

F. L. GILBERT,
Attorney General.

Attorneys at Law—Penalty for practicing in courts of record without having been admitted to the bar.

October 14, 1909.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

DEAR SIR:—In your letter of the 11th inst. you have asked six questions of which the first is:

“Is it, under the present laws of Wisconsin, the duty of a district attorney to arrest and prosecute any person other than a duly admitted lawyer of Wisconsin for practicing in probate matters in county court, such county court being a court of record?”

Section 2587, makes it an offense for any person to practice as an attorney in any court of record without having first obtained a license therefor as provided by law, and provides for a fine not to exceed five hundred dollars and for punishment as for contempt of court. Chapter 94, Laws of 1909, makes it an offense for any person not duly authorized to practice law in this state, to hold himself out to the public as an attorney, lawyer or solicitor. It makes it an offense for such

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person to use in connection with himself the words "attorney at law", "lawyer" or "counselor." I think that when complaint is properly made for the violation of either of these statutes it is the duty of the district attorney to appear and prosecute as provided by section 752, statutes of 1898.

Your second question is:

"Is it any part of the duties of the district attorney on due request to take any legal action against a county judge who draws all papers in estates where the assets are more than a thousand dollars." You have asked me to state the law and procedure in such matter fully.

Section 2454a, statutes 1898, as amended by section 29, Chapter 660, Laws of 1907, is 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 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 action shall be fined not less than fifty dollars nor more than five hundred dollars and be subject to impeachment."

Paragraph 2, of section 752, statutes of 1898, relating to the duties of district attorneys, provides that:

"It shall be the duty of the district attorney to prosecute all criminal actions except for common assault and battery or for the use of language tending or naturally intending to provoke an assault or breach of the peace, before any magistrate in his county, other than those exercising the police jurisdiction of incorporated cities and villages in cases arising under the charter or ordinances thereof, when requested by such magistrate; and upon like request to conduct all criminal examinations which may be had before such magistrate, and prosecute or defend all civil ac-

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tions before such magistrate in which the county is interested or a party.”

It seems to me that a violation of section 2454a would come within the duties of the district attorney as defined by this section.

In this statute the word “fine” is used and it is a statute for the punishment of a public offense. In case of *State v. Hamley*, 137 Wis. 458, our court said:

“While the words ‘forfeiture,’ ‘fine’ and ‘penalty’ are often used interchangeably, yet the fine imposed as punishment for the violation of a public statute of the state cannot be recovered in a civil action under section 3294, statutes 1898, but the remedy is by criminal prosecution in the name of the state.”

I am therefore of the opinion that the process in this case should be by criminal prosecution.

“3. Can such judge be by law removed from his office by so doing and is it the duty of the district attorney on due application to him to act in the matter?”

In reply to this question I will say that section 2441, statutes of 1898, as amended by section 8, Chapter 660, Laws of 1907, provides as follows:

“Every county judge may be removed from office by address in the manner provided in the constitution for the removal of justices of the Supreme Court or judges of the circuit court.”

Section 1, of Art. VII. of the constitution of Wisconsin provides that the court, for the trial or impeachment, shall be composed of the Senate and that the House of Representatives may have the power of impeaching all civil officers of this state for corrupt conduct in office or for crimes and misdemeanors.

Section 2395, and 2396, statutes of 1898, give the procedure on impeachment. I do not think that our statutes make it

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the duty of the district attorney to appear and take part in impeachment proceedings.

“4. Is an estate so probated and settled legally probated and finally settled in Wisconsin?”

I do not think that the improper and illegal drawing of papers in manners which come before a county judge is a matter which effects the jurisdiction of the court. If the legislature had intended to make it jurisdictional it would easily have provided that no county court could have jurisdiction over a matter in which the judge thereof had drawn the papers.

“5. Can a county judge legally draw a last will in Wisconsin and later as county judge admit such will to probate before himself and be judge in the full settlement of such estate matter?”

It seems to me that a will is a paper which there is good reason to believe will be brought in the county court and that it therefore comes within the prohibition of section 29, Chapter 660. I am, however, of the opinion that it is a matter which does not affect the jurisdiction of the court and that therefore a will so drawn may be legally probated by the judge who drew it.

“6. On the sale of lands of minors under section 3504 R. S. Wisconsin, 1898, is a county judge legally entitled to charge the county five dollars a day for his services in such sale matter?”

Section 3504, Wisconsin statutes of 1898, as amended by section 13, Chapter 660, Laws of 1907, relating to the disposition of the lands of minors is in part as follows:

“The application for such disposition must be made to the circuit or county court of the county in which such real estate or some part thereof is situated or to the presiding judge of either court by petition of the general guardian of the infant or of such incompetent person, or by any relative or other person in behalf of either. Such petition must be verified and must set forth the facts which would authorize the selling, mortgaging or leasing of such real

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estate or some part thereof for one or more of the reasons set forth in the preceding section.”

Section 2454, statute of 1898, relating to the compensation of judges of county courts is as follows:

“Every county judge is prohibited from taking or receiving either directly or indirectly, any fees whatever for his official services in the administration of the estates of deceased persons or in the appointment of guardians or in the administration of their estates, except in the counties in which it is expressly provided by law. The judge of any county court which is not vested with civil jurisdiction shall be entitled to receive five dollars per 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 pertaining to probate business.”

The courts do not give exactly similar definitions to the word “probate”. Courts having jurisdiction to pass upon the legality of wills and administer the estates of deceased persons are called probate courts and in many states probate courts also have jurisdiction over the person and property of persons under guardianship which would, of course, include minors. “The term ‘probate’ when strictly used relates to the proof of will before an officer or tribunal having jurisdiction to determine the question of its validity. In common usage, however, it is often used with reference to the proceedings incident to the administration and settlement of the estates of decedents and it is sometimes used in this sense in the statutes.”

Reno v. McCulley, 65, Ia. 629.

I am inclined to think that the word “probate” as used in this statute should be given this meaning. Section 14, of Art. VII, of the state constitution provides for the creation of probate courts in the following language:

“There shall be chosen in each county by the qualified electors thereof a judge of probate, who shall hold his office for two years and until his successor shall be elected

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and qualified and whose jurisdiction, powers and duties shall be prescribed by law, provided however, that the legislatures shall have power to abolish the office of judge of probate in any court and to confer probate powers upon such inferior courts as may be established in said county.”

Under authority of this section of the constitution the legislature in 1849 abolished the probate court and established in its stead the county court and conferred jurisdiction in probate matters upon county courts. Jurisdiction in many matters not pertaining to probate have since been given to county courts. It seems to have been the intention to give original jurisdiction in probate matters in county court. Jurisdiction in this matter relating to the sale of the lands of minors is given to the circuit court are called probate courts and in many states, Wisconsin included probate courts also have jurisdiction over the person and property of persons under guardianship which would, of course, include minors. Sec 14, of Art. VII. of the state constitution provides for the creation of probate courts in the following language:

“There shall be chosen in each county by the qualified electors thereof a judge of probate, who shall hold his office for two years and until his successor shall be elected and qualified and whose jurisdiction, powers and duties shall be prescribed by law, provided however, that the legislature shall have power to abolish the office of judge of probate in any county and to confer probate powers upon such inferior courts as may be established in said county.”

Under authority of this section of the constitution the legislature in 1849, abolished the probate court and established in its stead the county court and conferred jurisdiction in probate matters upon county courts.

The guardianship of the estates of minors was a part of the jurisdiction of the original probate court in Wisconsin and this jurisdiction fell upon the county court as the successor of the probate court in this state. The sale of the land of minors seems to come within this jurisdiction and therefore seems to be a “matter pertaining to probate”. I am therefore of the

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opinion that a county judge may not charge \$5.00 a day for the time occupied in considering such matters. You will find a very full discussion of the right of county judges to receive extra compensation on page 527, of the official Opinions of the Attorney General for 1906.

Very truly yours,

F. L. GILBERT,
Attorney General.

Gasoline—Tanks which are a part of gas plant need not be labeled

Oct. 23, 1909.

HON. EDWARD L. TRACY,

State Supervisor of Inspectors of Illuminating Oils,
Pabst Building, Milwaukee.

DEAR SIR:—Your communication of the 20th inst., containing letter of William C. Blaska, sales manager of the Pearl Lighting Company, has had consideration. Mr. Blaska asks whether, when gasoline is placed in the tanks that are part of a lighting plant or system, they must be painted and stenciled as required by section 14210, laws of 1909. He states that these tanks are air-tight and stationary and that the gasoline cannot be drawn from them except as it is used in the production of gas in the lighting system.

Section 14210 contains this language:

“Every person purchasing gasoline, benzine, naphtha or other like products of petroleum for use or sale shall procure and keep the same only in barrels, casks, jugs, packages or cans painted and stenciled as hereinbefore provided.”

I think that a law of this character, which is designed for the public safety, should be interpreted and administered according to its object and purpose. The evident purpose of this law is to require that receptacles containing gasoline and other highly inflammable substances shall be marked in such a way that those coming in contact with them may know their contents. It is to prevent the use of one liquid by mistake for another

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or the mingling of a highly inflammable substance with another by mistake. This law intends to provide that those keeping gasoline and like substances for sale or use shall keep them in properly labeled barrels or receptacles. In the case in hand the gasoline is not really kept for use, but is in use. As you suggest in your letter, it is as much in use as is the gasoline when in tanks connected with a gasoline motor. You seem to be of the opinion that the stenciling of the tanks connected with a gasoline lighting plant would serve no useful purpose. I do not think that the law was intended to apply to such a case.

You have inclosed a copy of the label designed for liquid stove polish and have asked whether it complies with the law.

Section 14210 provides that naphtha and like substances, when sold in bottles, cans or packages not more than one quart shall be designated by a label attached thereto, with the words "Naphtha, unsafe when exposed to heat or fire" printed in bright red ink in letters not less than one-fourth inch in size. The label submitted by you contains these words in red letters one-fourth of an inch high, but very narrow and the letters are extremely close together. This portion of the label is entirely without punctuation. It is as follows: "Mixed with naphtha unsafe when exposed to heat or fire otherwise harmless naphtha necessary for drying to make quick and lasting shine and save labor."

The purpose of this provision of law is to provide that such substances shall be so labeled that those buying and using them may be warned of danger. It was evidently the intent of the manufactures of this substance to make a label not easily read or understood. The warning is so confused with other words as not to serve the purpose of the law. I think that you are fully justified and are within the law in holding that this label does not meet the requirements of the statutes.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Detectives—District Attorneys may employ in certain cases.

October 30, 1909.

JOHN L. FISHER,
District Attorney,
Janesville, Wisconsin.

DEAR SIR:—In your communication of the 28th inst. you have asked this question:

“Is the county board authorized to pay bills incurred by the district attorney for detective investigation in a murder case and in cases involving an alleged violation of the excise laws?”

In reply I will say that chapter 215, laws of 1909, is in part as follows:

“The county board shall include in its annual tax levy not less than two hundred dollars and not to exceed one thousand dollars, to create a fund to be used by the district attorney to defray such expenses in conducting investigations by the grand jury and in the preparation for and in the trial of criminal cases as are necessary and for which no other provision has been made. No expenses shall be incurred against such fund by the district attorney unless he first obtains a written order of the judge of the court in which the grand jury is impaneled or the trial is to be had. Upon the presentation to such judge by the district attorney of a satisfactory statement of any expenses incurred under such order, payment from such fund shall be made as provided in section 4713.”

I am of the opinion that the employment of detectives to investigate a murder case or the alleged violation of the excise laws is authorized by the statute. The law, however, seems make as a condition that a grand jury shall have been impaneled or a case involving the alleged violation of law be in court. I do not think that under this statute the county board authorizes the payment of the bill. The county board levies the tax that creates the fund and the judge of the court makes

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an order for the payment of the bill, as is provided for the payment of attorneys for indigent defendants.

Yours very truly,

F. L. GILBERT,
Attorney General.

Detective—service of how may be paid.

Nov. 2, 1909.

JOHN L. FISHER,
District Attorney,
Janesville, Wisconsin.

DEAR SIR:—In your letter of the 1st instant you have asked this question:

“Is the county board authorized to pay the bills incurred by the District Attorney for detective investigation in a murder case and in cases involving an alleged violation of the excise law, which investigation was made before the parties were arraigned in court in the murder case and for which alleged violations of the excise law no cases were ever brought into court. In other words the crime is committed and the District Attorney starts an investigation and employs detectives, is there any question about the right of the county board to pay for such investigations?”

I am unable to find any statutory authority for the District Attorney to employ detectives at the expense of the county, except that given in chapter 251, laws of 1909. That statute provides that the county board shall provide a fund to be used by the district attorney to defray expenses in conducting investigations by the grand jury and in the preparation for, and in the trial of criminal cases. Chapter 251 does not authorize the employment of detectives when no grand jury has been called and when no case is in court for trial. Section 751, as amended by chapter 134, laws of 1903, providing for the compensation of district attorneys, reads as follows:

“The district attorney shall receive for compensation the salary fixed by the county board and no more; pro-

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vided, that the county board may also, in addition to such salary, allow him 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; and all fees and costs recovered in civil actions in which the county is the successful party shall be paid into the county treasury; and it shall not be lawful for the county board to give or pay any fees or costs to the district attorney as part of his salary or in addition thereto."

This statute negatives the proposition that the district attorney may employ detectives and pay them for their services and be reimbursed therefor by the county board. The question then remains whether or not, when such services have been rendered at the request of the district attorney, the county board may legally audit such bills.

Our Supreme Court has many times held that "The county board has such powers only as are expressly granted by statute or necessarily implied therefrom."

Frederick v. Douglas Co., 96, Wis. 418,
Meinzer v. Racine, 68, Wis. 245.

In the former case the county board had employed an attorney other than the district attorney, to prosecute some tax cases. The court held that such contract of employment was void and that the payment of compensation to the private attorney was illegal, for the reason that nowhere in the statutes can be found authority for such action by the county board. I am unable to find in the statutes any authority for the county board to employ detectives or to authorize the payment of compensation to detectives employed by the district attorney.

I am aware, as you state, that it is the custom in many counties in this state for county boards to pay for the investigation of crimes committed within the county. I agree with you that chapter 251, is quite inadequate, but I am of the

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opinion that the chapter is the only legal authority for the compensation of detectives employed by the district attorney.

Yours very truly,

F. L. GILBERT,
Attorney General.

Lodging House—Residence Hall of Downer College is a lodging or boarding house within provisions of sec. 1636-184 laws of 1909.

November 9, 1909.

HON. J. D. BECK,

Commissioner of Labor and Industrial Statistics,
Madison, Wisconsin.

DEAR SIR:—Yours of November 9th is received. You state that Milwaukee-Downer College has been constructing a residence hall three stories and a basement in height, to accommodate about seventy-five persons; that these persons consist of teachers and pupils in attendance at said college, who are to live in said residence hall during the entire year, paying for their board, lodging, instruction etc. You have called my attention to the provisions of our statutes contained in sections 1636—181 (paragraph 2) and 1636—184, being chapter 394, of the laws of 1909, which read as follows:

“A lodging or boarding house is any house or building or portion thereof in which six or more persons are harbored, received or lodged for hire, or any building or part thereof which is used for six or more persons not members of the family, to sleep in or occupy as a lodging.”

“In every non-fire-proof, as well as fire-proof tenement, lodging or boarding house hereafter erected, three stories or more in height, exclusive of cellar, the floor or the first story above the cellar shall be of fire-proof construction.”

You inquire whether, in my opinion, the building in question should be termed a tenement, lodging or boarding house under the definition quoted and whether the first floor above

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the cellar should be constructed of fire-proof material, according to the second section quoted, or whether said sections do not apply.

In answer to your inquiry I will say that I am of the opinion that the express provisions of these sections apply to the building in question and that the same is certainly a lodging or boarding house under said sections, and that consequently the first floor above the cellar should be constructed of fire-proof material. It seems to me that the wording of this statute is such that there can be no room for construction.

Respectfully yours,

F. L. GILBERT,

Dictionaries—The statute which authorizes the state superintendent to furnish dictionaries to school districts must be strictly construed.

November 10th, 1909.

HON. C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR:—Your communication of the 9th inst. inclosing a letter from G. & C. Merriam Company, publishers of Webster's International Dictionary, Springfield, Mass., has had my consideration. The Merriam Company announce that they are about to publish a new edition of Webster's International Dictionary and offer to sell to The State at \$10.80 a copy. You have asked me whether, by authority of section 509 of the Wisconsin statutes, your department may supply to new school districts a copy of this dictionary upon payment of \$3.80, or the difference between \$7, the price fixed in the statute, and \$10.80, the price of the new dictionary, and whether your department has authority to furnish districts as a resupply, the new International Dictionary upon receipt of \$10.80.

Section 509 provides that the State Superintendent may purchase at a cost not exceeding \$7, each, a sufficient number of copies of Webster's International Dictionary to supply the schools of the state. The statute provides that the State Su-

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perintendent may provide each new school district and each new department of any school, a copy of the International Dictionary free of cost and that he may furnish a resupply upon receipt of the cost price, \$7. This law provides that The State shall furnish to each new school district an International Dictionary at a cost not to exceed \$7. I do not think that the law can be interpreted to authorize the State Superintendent to furnish a higher-priced dictionary and that The State will pay \$7, toward its cost. Neither do I think that it authorizes the State Superintendent to sell this higher-priced dictionary to the school districts. A statute of this character must be interpreted strictly. The State Superintendent is given authority to buy dictionaries at a cost not to exceed \$7 each. I do not think that this statute would authorize you to purchase dictionaries at a cost of \$10.80 each. Officers of the state have such authority only as is given them by statute, or such as is necessarily implied. No authority is necessarily implied from this statute and I therefore think that, in the purchase and distribution of dictionaries, you are restricted to the dictionary mentioned in the statutes and to the price there mentioned.

Yours very truly,

F. L. GILBERT,
Attorney General.

Capitol Commission—The provisions of sec. 5, ch. 316, laws of 1907, do not authorize the capitol commission to purchase or provide for paintings in the new capitol.

The figures which are to appear in the pediment of each wing are to be considered as sculpture and not as mere stone carving.

Nov. 11, 1909.

HON. GEORGE H. D. JOHNSON,

Member Capitol Commission of Wisconsin.

DEAR SIR:—Yours of October 28th was received. On behalf of the Capitol Commission, you have called my attention to chapter 316, laws of 1909, a part of section 5, of which provides that,

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“for the purpose of suitably furnishing and decorating the capitol, the commission is authorized and directed to provide suitable furniture, furnishings and fixtures.”

You state that the bill that was offered for the consideration of the Legislature contained, in addition to the foregoing, a provision “for suitable paintings, decorations and sculpture,” and that the Commission wishes my opinion as to whether the word “decorating” in the statute conveys sufficient authority for doing such work as painting the walls and ceilings and placing thereon the ordinary decorations which the suitable “furnishing and decorating” will ultimately require.

In answer to this inquiry I will say that the Commission is authorized by the express terms of the statute quoted by you to provide suitable furniture, furnishings and fixtures for the purpose of suitably furnishing and decorating the Capitol. The statute simply authorizes the Commission to purchase furniture, furnishings and fixtures. There is certainly nothing contained in this provision that would authorize any paintings, especially in view of the fact that the Legislature cut out of the bill presented to it a provision for painting. The Commission undoubtedly has the right to suitably tint the walls of the building, under the former act, authorizing the construction of the building, as such tinting will be a part of the construction of said building.

You also inquire whether the figures that are to appear in the pediment of each wing are to be considered as sculpture, or only as suitable carving the stone of the building. You say that the work consists of carving the stone which is set in the wall, and not of separate figures installed after the construction of the wall.

In answer to this inquiry I will say that, in my opinion, the figures would certainly be considered as sculpture, for they are real statues cut out of stone, which require a high degree of art. I do not think it is necessary to draw a fine distinction between sculpture and ordinary carving, but I am of the opinion that the figures in question would certainly be considered as sculpture. I am not aware that the fact that these stones are

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fastened to the building before they are cut into statues would necessarily put them in the class of ordinary carving.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Oil Inspection—Deputy oil inspectors may not be sent out of their districts to investigate fires and explosions.

November 24, 1909.

HON. EDWARD L. TRACY,

State Supervisor of Inspectors of Illumination Oils,
507 Pabst Building, Milwaukee.

DEAR SIR:—In your letter of the 19th inst. you have asked me whether it would be legal for you to send deputy oil inspectors out of their districts to make investigation of fires and explosions and attend to other matters pertaining to the inspection department and whether expenses so incurred could be allowed.

Chapter 363, laws of 1909, provides that the state supervisor of inspectors of illuminating oils may, with the advice and consent of the governor, appoint a sufficient number of deputy inspectors to properly inspect all oils, gasoline, benzine, naphtha and other like products of petroleum sold in this state for illuminating, heating or power purposes. The chapter also provides that the supervisor shall define inspection districts for the deputy inspectors and that every deputy inspector shall examine and test all oils and products of petroleum offered for sale in his district. The chapter further provides that,

“Every deputy inspector shall comply with all instructions issued by the supervisor and furnish to him full information regarding any accident or explosion that may come to his knowledge from the use of illuminating or heating oils, gasoline, benzine, naphtha or other like products of petroleum.”

I do not think that this provision requiring deputy oil inspectors to furnish information regarding fires and explosions

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occurring in their districts and which may come to their knowledge could be construed as authorizing the supervisor to send them into distant parts of the state to investigate causes of fires and explosions at the state's expense. The office of chief deputy inspector was created by chapter 363 and the duties of this office are not specifically prescribed, but his duty seems to be to aid in a general way the supervisor and to perform such other duties relating to the inspection of illuminating oils as are not specifically prescribed for performance by the deputy inspectors. I am of the opinion that the chief deputy inspector may be properly sent to any part of the state for the performance of any work necessary to the enforcement of the law relating to the inspection of illuminating oils and that his necessary expenses may be paid from the fund in the state treasury provided for the inspection of oils. I am of the opinion that, in the absence of specific authority of law, it would not be proper for you to send deputy inspectors about the state to investigate the causes of fires and explosions or to do similar work.

Very truly yours,

F. L. GILBERT,
Attorney General.

Coroners' Inquests—Manner of drawing jurors.

CHARLES VOIGT,
Acting District Attorney,
Sheboygan, Wisconsin.

November 26, 1909.

DEAR SIR:—Your letter of the 18th inst., relating to the manner of drawing jurors for inquests, has had my consideration.

As Sheboygan county has a jury commission, I believe that chapter 189, laws of 1909, is applicable to it. The chapter simply provides that in counties having a jury commission "the jurymen for all inquests shall be selected by the clerk of the circuit court from the regular list of veniremen regularly chosen by the jury commission."

I do not see how this language can be construed to require that the clerk shall select these names by lot. You suggest that,

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unless such construction is given, the clerk of the court has power to determine the composition of the jury. While this is true, I am unable to see any danger from such procedure. This jury is merely selected to judge the testimony submitted at the coroner's inquest. The principles governing the selection of juries for the trial of persons charged with crime do not, of course, apply.

Yours very truly,

F. L. GILBERT,
Attorney General.

Resale of State Lands—When purchased by the state become a part of the forest reserve.

November 26, 1909.

HON. E. M. GRIFFITH,
State Forester.

DEAR SIR:—Your letter of the 22nd inst. has been received. You say that the commissioners of public lands have advertised to sell to the highest bidder certain state lands upon which the interest has not been paid for this year and that, among these lands, are certain descriptions in Price and Burnett counties. You have called my attention to section 3, chapter 264, laws of 1905, which provides that

“The sale of all lands belonging to the state, north of town thirty-three, shall cease upon the passage of this act and such lands north of town thirty-three shall constitute the state forest reserve.”

You have asked me whether or not these lands north of town 33 should be advertised and sold or whether they should be certified to your department as additions to the state forest reserve.

In reply I will say that section 224 Wis. stats. 1898 and following sections provide that, in the case of non-payment of interest when due according to the terms of any certificate of sale, the purchaser of lands from the state shall forfeit all right and interest in the lands described in the certificate, and that the

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Commissioners of Public Lands may resell the same. It is also provided that at any time before five days next preceding the sale of such land the purchaser may pay the sum due, with interest and damages, and take title. It is provided that, if, upon the sale of these lands, a greater sum than that due to the state be realized, the surplus shall be given to the delinquent purchaser. This resale of the lands is the method of foreclosure and it seems to be the only method provided by law by which the purchaser is foreclosed of his interest in the same. Therefore these lands may not be certified to the forestry department as a part of the forest reserve without first being advertised for sale. If they were so certified, the purchasers, although delinquent, would still retain their interest. If, when these lands are offered for sale, no one bids the amount of the state's claim, then the state itself bids such amount and its title is recovered, and the purchaser's rights therein foreclosed. Then I think they may properly be certified to the forestry department as a part of the forest reserve.

Yours very truly,

F. L. GILBERT,
Attorney General.

Printing—Secretary of State is authorized to print the annual report of state supervisor of Inspectors of Illuminating Oils.

Cost of such printing should be taken out of the general fund.

November 27, 1909.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—Yours of November 10th, inclosing a letter addressed to your department by Honorable Edward L. Tracy, State Supervisor of Inspectors of Illuminating Oils, together with his annual report to the Governor, and inclosing therein instructions to deputy inspectors and a compilation of laws affecting the department, was duly received. You inquire whether there is any authority in our statutes for printing this

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report and, if so, under what appropriation it should be charged—whether against the general fund or the oil inspection fund.

Under section 333 Wis. stats. 1898, it is provided as follows:

“The executive officers and heads of all state departments, all the state boards from which reports are or may be required shall, unless it is otherwise provided by law, report biennially to the governor. Such report shall give all items of receipts and disbursements in full and in detail. The governor shall, as soon as any such reports are received by him, transmit the same or copies thereof to the commissioners of public printing, whose duty it shall be to strike therefrom all parts not actually necessary in their judgment to be printed for the information of the people as public affairs and to order the publication of the remainder in condensed form as said commissioners may determine and prescribe,” etc.

Under section 1421c (chapter 363, laws of 1909,) the State Supervisor is required to make a report to the Governor on the first day of October in each year. It thus appears that he does not make a biennial report, but that his report is annual. This report is authorized to be printed under section 335c (chapter 519, laws of 1907.) You are therefore authorized to have this report printed, except those parts that the Commissioners think and believe to be unnecessary for the information of the public.

Regarding the fund from which the expense of this printing should be paid, I will say that I am of the opinion that it should be paid out of the general fund, the same as the expenses for the printing of the reports of other state officers or departments. This is not an actual expense and disbursement, which must be paid out of the oil inspection fund, as only the actual expenses and disbursements of the Supervisor and his deputies are paid out of this fund, under section 1421d (chapter 363, laws of 1909).

Respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Gaming devices—Nickel in slot machines for cigars is such even though the player always wins something.

Nov. 27, 1909.

MR. R. W. LUECK,

District Attorney,

Watertown, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 24th inst. in which you inquire “whether there is any state law against the nickle slot machines, in which there are no blanks. That is, the party playing it will get at least one nickle cigar, but there will be a chance of winning more.”

In reply to this I will say that in 1907, I wrote an opinion on this question which you will find in the Biennial Report of 1908, on page 286. I think what I have said there is a complete answer to your inquiry and authorities cited there will be useful.

In reply to your second inquiry please see Sub. 2, Sec. 925—52. If the city is under special charter its power depends on its charter provisions and amendments.

Very truly yours,

F. L. GILBERT,

Attorney General.

Practice of Medicine—Selling of patent medicine without diagnosis is not.

Dec. 1, 1909.

GEORGE B. CLEMENTSON,

District Attorney,

Lancaster, Wisconsin.

DEAR SIR:—Yours of November 29th is before me, submitting the following matter for my opinion:

“A patent medicine concern, called The Quaker Remedy Company, with headquarters in Chicago, I believe, is now selling in Southwest Wisconsin, through a traveling show, under the management of one Armond, who is unquestion-

Official Opinions—Miscellaneous.

ably not licensed to practice medicine in Wisconsin, nor does he call himself a doctor. This company has some vaudeville performers and its sale of remedies is doubtless licensed under the peddler and transient-merchant statute. The man Armond each evening gives a long talk on the various diseases which the Quaker remedies are supposed to cure, and recommends these remedies for the several ailments. His agents then pass through the house offering the medicine for sale."

You inquire whether it is my opinion that this man is practicing medicine within the meaning of our statute, section 1435f, laws of 1909.

The provisions of this section that are applicable to this case are as follows:

"Every person shall be regarded as practicing medicine * * * who shall, for a fee or for any compensation of any kind or nature whatsoever, prescribe or recommend for like use any drugs or other medical or surgical treatment or osteopathic manipulation for the cure or relief of any wound, fracture, bodily injury, infirmity or disease. * * *

It has been held that the mere sale of patent medicines by one who does not pretend to diagnose a disease and determine what remedy is proper is not a violation of a statute forbidding the practice of medicine by unlicensed persons.

30 Cyc. p. 1563.

Also, that, if a person who makes a diagnose of a case also gives the medicine to the patient, he is practicing medicine.

Underwood v. Scott, 43 Kansas, 714.

A vender of patent medicines who does not pretend to diagnose disease and determine which of his remedies is proper in a particular case is not a violator of the statute; but that avocation cannot be used to shelter one who is practicing medicine and who holds himself out as a physician and who varies his prescriptions to suit symptoms discovered on his own examination.

State v. Van Doran, 109 N. C. 864, 871.

Official Opinions—Miscellaneous.

I have been unable to find any case in which the selling of patent medicine with the statement that the same cures certain diseases is construed as practicing medicine, unless a particular case be diagnosed and medicine prescribed therefor. I am therefore of the opinion that the case cited by you is not within the meaning of our statute.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Label—The registration of a label entitles the person or firm registering the same to the exclusive use of such label upon the class of goods described but not generally.

Dec. 13, 1909.

HONORABLE A. T. TORGE,

Assistant Secretary of State.

DEAR SIR:—In your communication of the 9th inst. you state that an application has been received by your department to register the words "Blue Ribbon" with its emblem, to be used in the sale of poultry. You say that the records in the office of the Secretary of State show that these words and the emblem were registered by the Northwestern Flour Mill, to be used on flour and other cereal products, and you have asked for my opinion as to whether or not these words and emblem may again be registered.

In reply I will say that section 1747a, Wis. stats. 1898, provides that any person, firm or corporation may adopt any label, trademark or device for its use and that a facsimile thereof shall be filed with the Secretary of State.; that accompanying such facsimile there shall be a sworn statement specifying the name of the person, firm or corporation in whose behalf such label or trademark is filed, the class of merchandise and a separate description of the goods to which the same has been or is intended to be appropriated. The section provides that when such facsimile or label has been so filed with the Secretary of State, no other person, firm or corporation has the right to use

Official Opinions—Miscellaneous.

such label or facsimile or any such near resemblance thereto as may be calculated to deceive the public. I am of the opinion that the registration of a facsimile or label entitles the person or firm so registering to the exclusive use of the same only upon the class of merchandise described in the application for registration. I think that the same words and emblem may properly be registered for use in relation to the sale of poultry. The public could in no way be deceived by the use of these words upon flour and cereal products and also upon chickens, ducks and geese. I do not think that the consent of the firm first registering the label is necessary.

Very truly yours,

F. L. GILBERT,
Attorney General.

Mortgages—Assignment—Chapter 219 Laws 1905,—construed as to assignment of mortgage.

Dec. 22nd, 1909.

HON. M. C. BERGH,

Commissioner of Banking,

DEAR SIR:—This department is in receipt of your communication under date of the 17th inst. enclosing a sample form of assignment to an undivided interest in a real estate mortgage, used by The Ev. Luth. Colonization Co. of Merrill, Wisconsin, and requesting an opinion as to whether the same is in conflict with the provisions of chapter 219, of the laws of 1905, which provides;

“No person and 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, cooperative, 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, copartnership, 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, issu-

Official Opinions—Miscellaneous.

ing 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 statutes of 1898 required of foreign building and loan associations authorized to do business in this state."

In reply I will say that the transaction, as evidenced by the instrument submitted, is simply an assignment of an undivided one-half interest in a certain recorded real estate mortgage, wherein the right to assign the balance of such mortgage to other persons in undivided interest is reserved and wherein the corporation is appointed the attorney to collect the principal and interest.

In my opinion the transaction evidenced by this instrument is not such an act as is contemplated by said statute.

Very truly yours,

F. L. GILBERT,
Attorney General,

Permit to practice as veterinarian—Secretary of the State Board of Veterinary Examiners has no power to grant a permit to practice Veterinary medicine and surgery.

Dec. 29, 1909.

J. A. MARKHAM,

District Attorney,

Whitehall, Wisconsin.

DEAR SIR:—Yours of December 22nd is received. You state that complaint has been made to you that one J. J. Bjorge, of Arcadia, Wisconsin, is practicing as a veterinary physician and surgeon without license and without being properly registered: that it is true that he has no license and is not registered, but that he holds a permit as follows:

Official Opinions—Miscellaneous.

“DR. J. J. BJORGE,
Arcadia, Wisconsin.

DEAR SIR:—As you have had no chance to take a state board examination and your application and fee for examination has been received, we will allow you to practice without license until the next examination is held, which will be in June, 1910.

Yours truly,
Louis P. Helm.”

You inquire whether the secretary of the State Board of Veterinary Examiners has the power under the law to grant such a permit. You also state that Mr. Bjorge graduated from a Chicago veterinary college last June and was not able to appear before the board to take examination.

In answer to your inquiry I will say that I have examined our statute on the granting of license and registration for the practice of veterinary medicine and surgery, and I find no authority therein giving the secretary of the Board of Veterinary Examiners the right to grant such a permit as your letter contains. Anyone practicing without a license and without being annually registered as required by statute violates section 1492e—14, laws of 1907.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fines—May not be given to counties by legislative action.

Dec. 30th 1909.

HON. ANDREW H. DAHL.
State Treasurer.

DEAR SIR:—I am in receipt of your letter of the 20th in which you say:

“I enclose herewith a letter from County Treasurer Arthur M. Church of Janesville, Wis., in which he asks for information as to what percentage he can retain for the County from moneys which he holds for fines collected.”

“It would seem from his letter that he has reference to

Official Opinions—Miscellaneous.

finer collected under Sec. 1498h, as amended by Sec. 4567m, Chap. 525, Laws 1909.”

“It has been customary for County Treasurer’s to deduct $33\frac{1}{3}$ per cent of the amounts collected under this section and remit the balance to the State Treasurer. Is this the proper amount to deduct for the County?”

In reply you are informed that under section 719 R. S. County Treasurers are permitted to retain 2 per cent of fees on all moneys received by them which are payable to the State Treasurer, except state taxes. That percentage would be allowed on any moneys collected under section 4567m (Ch. 525 of the laws of 1909), but no other deduction can be allowed except for such sums as are paid to informers for prosecutions under that section. The remainder of fines they receive should go to the state school fund under the provision of section 2, of Article X of the State Constitution. I have recently had occasion to construe this statute giving a part of the fines to the county and a part to the informer and in an opinion rendered to Hon. G. W. Rickeman, State Fish & Game Warden, on October 16th, 1909, I said; “By reason of this provision of the state constitution it has been held that under a statute which provides that one-half of the penalty imposed for a breach of a penal statute shall go to the county in which the offense was committed and the other half to the informer, is invalid as to the part which said law provided should go to the county.”

Lynch v. Steamer Economy 27, Wis. 69.

“The school fund is a trust fund and it is placed by the Constitution beyond the power of the Legislature to divert it to any other use than the support of the schools of the state.”

State v. Cunningham 88 Wis. 81.

“It has, however, been held that it is competent for the legislature to provide that part of the fines imposed should be paid to the informer for the purpose of securing a better enforcement of the law.”

State v. DeLano 80 Wis. 259.

Official Opinions—Miscellaneous.

And I there held, as I do now, that no part of fines, except the percentage provided by law for a breach of the penal laws of the state, can be paid to the respective counties, that being prohibited by the constitutional provision aforesaid.

I, therefore, conclude, as stated, that no part of fines for a breach of the penal laws of the state can be retained by counties and that the County Treasurer should pay into the State Treasury the full amount of fines received by him during the year, excepting the Treasurer's percentage thereon, allowed by Sec. 719, of the Stats. and excepting, if any there be money that has been paid to informers under said section 4567m.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Prison—Catholic Clergyman may be Chief Chaplain of.

State Board of Control,
Building.

1909.

GENTLEMEN:—I am in receipt of your favor of the 31st ult. in which you state that a certain religious organization has adopted resolutions declaring the appointment of a Catholic Clergyman as Chief Chaplain at the State Prison illegal and that the same is prohibited by law. You ask me in substance whether or not such appointment is illegal.

In reply to the same I will say that Section 4886, statute 1898 provides as follows:

“The officers of the prison shall consist of one warden, one deputy warden, one clerk, one chaplain,” etc.

Section 19, of Article 1, of the Constitution of Wisconsin provides:

“No religious test shall ever be required as a qualification for any office of public trust under the state.”

It is contended that because Section 4906, stats. 1898 provides in substance that a Catholic clergyman may also be engaged by the warden to hold services once every month at an

Official Opinions—Miscellaneous.

expense of not to exceed \$200 that therefore a Catholic clergyman cannot be appointed as chief chaplain. Should said chapter 4906 be construed as an inhibition against the appointment of a catholic clergyman as chief chaplain it would be unconstitutional as would also said section 4886 were it to be construed as an inhibition against the appointment of a catholic clergyman as chief chaplain.

It is very evident that by enacting said section 4906 it was the legislative intent to provide for Catholic instruction and services in case a chief chaplain was selected of a different religious faith, and vice versa, thus providing for religious service of both faiths, Protestant and Catholic.

It is therefore my opinion that the appointment of a Catholic clergyman as chief chaplain under section 4886 is legal. Any other construction of the sections under consideration would render them both obnoxious to the constitution of the state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Cruelty to animals—Sec. 4445 as ammended by ch. 213 laws of 1905 construed strictly and does not apply to holder of chattel mortgage on horses.

Jan. 8, 1910.

GEORGE B. CLEMENTSON,
District Attorney,

Lancaster, Wisconsin.

DEAR SIR:—Your of December 28th was duly received. You state that a certain worthless individual has come into possession of a livery stable and equipment in your city; that it appears that he owns the horses, subject to a chattel mortgage in favor of the local bank; that he is drunk most of the time and absolutely without means to properly feed and care for the horses; that he has no business and that many of the animals have stood for weeks in their stalls, without food for days, and without bedding for weeks; that the city marshal took possession of them two weeks ago, on refusal of the bank to care for them, and that

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he bought them some feed; which the bank in the end grudgingly paid for; that you have instructed the marshal to take possession of the horses under section 1636r, laws of 1900, but that you think the bank officers should be punished for neglecting these horses and for refusing to take possession of the property.

You inquire whether, in my opinion, the officers of the bank, having notice of the condition of these animals, are punishable under section 4445 Wis. stats. 1898, as amended by chapter 213, laws of 1905.

The provision of said chapter 213 which is applicable provides as follows:

“or being the owner or having the care or charge thereof shall fail to provide necessary food, water or shelter for any such animal * * * shall be punished,” etc.

Under the statement of facts made by you it is the bank that has the chattel mortgage on these animals. It cannot be said that the officials of the bank were the owners, nor do they have the care or charge thereof. While the case might be different if the officers themselves held the chattel mortgage, I do not think, in view of the fact that the criminal law would be strictly construed against the State, that the officers of the bank are included, under the provisions of this statute. Had the bank taken possession, it might be said that they had the care or charge of the horses, but they did not take possession, the title was not in the officials, nor were they the owners, and I am therefore of the opinion that the officials of the bank are not punishable under said section.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Fire wardens—State fire wardens should have power to remove rubbish on highway if towns do not do so after being notified and expense should be borne by town.

Jan. 13, 1910.

HON. E. M. GRIFFITH,
State Forester.

DEAR SIR:—Some time ago you submitted to me the matter contained in a letter received by you from E. M. Hayes, of Veedum, for my official opinion. Mr. Hayes says:

“I would like to inquire if there is any way to compel towns to destroy rubbish along roadsides. In this section it has been customary when building roads to leave all rubbish consisting of stumps split up by dynamite, logs and brush strung along the sides of the grade in a dry time that becomes very dangerous. It catches fire easily and is apt to throw sparks across the grade. I brought the matter up at the town meeting last spring, but it was voted down.”

You inquire what would be the proper course of procedure.

In answer to your inquiry I will say that, under our present statutes, the powers given to the town fire wardens are not in my estimation, broad enough to authorize them to take effective measures in a case such as is described by Mr. Hayes. I would suggest to you that you present this matter to the committee of the legislature that is considering these problems, with the request that the town fire wardens be authorized to serve notice upon the town officers to remove rubbish, such as logs and brush found in any highway in any town of this state, which in the opinion of the State Fire Warden, is apt to cause fire and spread thereof, and, if the same be not removed within a certain specified time, that then the fire wardens have authority to cause the removal of the same, and that the expenses be paid by the town in the same manner that the fire warden's expenses are now paid in taking measures respecting any illegal setting of forest fires, under section 8, chapter 264, laws of 1905.

It seems to me that some statutes of this nature should be

Official Opinions—Miscellaneous.

passed as, under our law as it is today, no speedy remedy could be obtained under our present procedure in cases of this kind.

Very truly yours,

F. L. GILBERT,
Attorney General.

County depositories—Intoxicating liquors—Pharmacists sale when?

1—County Board in designating banks as depositories must comply with the statutes.

2—Registered pharmacists cannot sell liquor in case stated on prescriptions of Dentists or Veterinarians.

January 17, 1910.

CARL M. LYNN,

District Attorney Polk County,
Balsam Lake, Wisconsin.

DEAR SIR:—Yours of January 11th is received. You state that last fall your county board received bids by way of interest on county deposits for the year 1910, from the Bank of Clear Lake and the Bank of Centuria; that, at the annual meeting, the board adopted the following recommendation of the committee on Bank Deposits:

“Your committee finds that the Bank of Clear Lake offers the largest amount of interest on all deposits, and we recommend that the same be made the depository of Polk County for the year 1910, as provided by chapter 474, laws of 1907. If said bank fails to give good and sufficient bonds, then the Bank of Centuria be made depository of Polk County, if they furnish good bond.”

You state that the Bank of Clear Lake has twice attempted to furnish bonds, but that the bonds were rejected by reason of the fact that they were not in proper form and for other irregularities. You say that the committee has adjourned to January 17th, 1910, and that the Bank of Centuria was notified to furnish a bond; that it is very likely that on the 17th of January both the Bank of Clear Lake and the Bank of Centuria will

Official Opinions—Miscellaneous.

have filed sufficient and satisfactory bonds. You inquire whether the committee on the approval of bonds will act within its legal rights if, at its meeting on January 17th, they should choose to ignore the bonds filed by the Bank of Clear Lake on the ground that they failed to file bonds in time, and to accept the bond of the Bank of Centuria and make that bank the depository of Polk County for the present year, and whether the board would be under any legal obligation to the Bank of Centuria to accept their bond and make it the depository, they having been notified to file a bond?

You will notice that, by section 693, as amended by chapter 474, laws of 1907, the county board shall designate one or more banks as county depository or depositories. Under subdivision 6, of said section there is a provision for notice to be given and bids received from the various banks. You will notice that subdivision 7 then provides:

“If at any time after a designation is made the board shall, for good and sufficient reasons, deem the security given insufficient, it may require a new bond and if, in its opinion, the public interests require it may vacate, revoke or modify such designation and may at any special session after giving written notice as herein required again designate a depository or depositories for the remainder of the current calendar year, subject to the approval of the bond as hereinbefore required.”

Under this provision of the statute it seems to me that the county board has no right to designate the Bank of Centuria in the manner that it was designated. The provision of the resolution was that, if the Bank of Clear Lake failed to give good and sufficient bond, then the bank of Centuria should be made the depository. The statute provides that, if the bank that was first designated as the depository fails to give the proper bond, then proper notices shall be given and new bids received for the purpose of designating another bank as the depository. It seems to me that this provision of our statute must be followed. It would be very easy for the banks to enter into a collusion and intentionally file a bond that would not be acceptable, so that the

Official Opinions—Miscellaneous.

second bank might become the depository, and arrangements could be privately made between them by which the bank whose bond was rejected might receive some of the benefits. I am of the opinion that the provisions of our statute in this regard should be followed that the Bank of Clear Lake was legally designated, but that the other provision of the resolution is mere surplussage and void and that, in order to designate the Bank of Centuria or any other bank as depository, it would be necessary to give notice once more. It is thereby my opinion that, if the Bank of Clear Lake files a sufficient bond on the 17th day of January, the committee will be authorized to accept the bond of said bank. If, however, the committee refuse to accept said bond, it will be necessary for the county board to vacate, revoke or modify the first designation of a depository and then give notice for new bids to be received in which all banks may participate. The designation of the Bank of Centuria in the manner in which it was designated in said resolution being void, I am of the opinion that the committee would not be under any legal obligations to the Bank of Centuria to accept its bond.

You have also submitted the following facts for my interpretation:

“A drug store in our county located in a village where the question of no license has carried by vote of the people is selling liquor as pharmacists on prescription only, without a permit. Is it within the meaning of the law that a dentist or a veterinarian surgeon may write prescriptions for liquor for use in their respective lines of work; or does the law intend that this should be confined to regular practicing physicians only?”

Chapter 349 of the laws of 1905, contains the following provision, which applies to the case as stated by you.

“If any such board or council shall refuse to grant any such permit, any registered pharmacist may, nevertheless, sell such liquors for medicinal purposes only on such certificate and a written prescription for each sale of a practicing physician who is competent to testify in a professional capacity as permitted in section 1436.”

Official Opinions—Miscellaneous.

You will notice by examining section 1436, that any person who is competent to testify under said section must be a physician who has received his license from the State Board of Medical Examiners. The State Board of Medical Examiners does not license any dentists or veterinarian surgeons. Therefore this statute can only be construed, where it speaks of a practicing physician, as applying only to regular practicing physicians, and not to dentist or veterinary surgeons.

Very truly yours

F. L. GILBERT,
Attorney General.

Attorneys Fees—State cannot pay Attorneys for deputy wardens in defending for malicious prosecution.

January 26, 1910.

HON. G. W. RICKEMANN,
State Fish & Game Warden.
Madison Wisconsin.

DEAR SIR:—At your request I have examined the claim of Frank B. Dorothy for reimbursement for services as an attorney in defending actions for malicious prosecution brought against Ole Rooth and Alfred Rolsted, state deputy game wardens, in the Circuit Court of Polk County by persons against whom they had instituted prosecutions for violating the fish and game laws.

In my opinion the services were worth the money charged and the claim is a just one but I know of no statute under which compensation to them can be made. Where property has been replevined from the game wardens payment of costs and bills of attorneys employed to defend have been allowed to be paid as an expense of the fish and game warden, but there appears to be no authority for going so far as to employ attorneys for defending in case of action brought against them for malicious prosecution.

I think if Mr. Dorothy would present the matter to the Legislature they would compensate him for his services but I do not see that we have any authority or law authorizing the state fish

Official Opinions—Miscellaneous.

and game warden to do so. All of which is respectfully submitted. Documents returned herewith.

Yours truly,

F. L. GILBERT,
Attorney General.

Nursery Inspection—Nurseries outside of this state doing business in this state by shipment must have a certificate attached to the shipments that the same is free from certain diseases but the certificate may be sufficient if made by an official of the U. S. or another state.

Feb. 1, 1910.

MR. A. J. ROGERS,
Orchard and Nursery Inspector,
Madison, Wisconsin.

DEAR SIR:—Yours of January 28th is received. You refer to a former opinion given by me in which it was held that chapter 468, of the laws of 1909, could not be construed as applying to a person or firm who merely ships nursery stock to persons in Wisconsin, as they are engaged in interstate commerce. You state that you have understood that nurseries outside of the state doing a retail business in the state and who have secured a license must obtain from you a shipping tag showing a copy of their license, which must be attached to any shipments made into this state. You inquire whether it is necessary for all nursery firms to have these tags. You cite, as example, the case of Thomas Meehan, a nursery man in the east, who does a wholesale f. o. b. business, but, under my former opinion, is not required to take out a license in this state, and ask whether it is necessary for him to have a tag from you, or whether it will be sufficient for him to simply put on each shipment his own tag of official inspection for his state, in order that the express company may permit the transportation.

Section 1494—4 of chapter 468, laws of 1909, provides as follows:

“Whenever any trees, shrubs, plants or vines are shipped into this state from another state, country or province with-

Official Opinions—Miscellaneous.

out certificate plainly fixed on outside of package, box or car containing the same, showing that the contents have been inspected by a duly appointed state or government official, showing that they are apparently free from San Jose scale or other injurious insects or fungus diseases, the fact must be promptly reported to said inspector by the railroad, express or steamboat company or other persons carrying the same, with the statement of the source whence such articles came and the party to whom they are addressed. Further said carrier shall refuse all such shipments of nursery stock ”

The law then provides a fine for a violation thereof. You will notice that under this provision the certificate that must be attached is one given by a duly appointed state or government official, and this statute provides what this certificate shall contain. It must show that the nursery stock contained in the shipment is apparently free from San Jose scale or other injurious insect or fungus diseases. The statute here evidently contemplates the certificate issued by a U. S. Government official or official of the state in which the firm is located or by the orchard and nursery inspector of our own state. I am therefore of the opinion that the certificates that must be attached to such shipments made into this state are not necessarily required to be those issued by our state orchard and nursery inspector, but that they may be issued by the inspectors of other states or the U. S. Government, provided the certificate contains the statement required by our statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

State Board of Agriculture—Records—Accounts and records must be open for inspection by public.

Feb. 14, 1910.

MR. F. A. CANNON,

Member State Board of Agriculture.

Sentinel Building, Milwaukee.

DEAR SIR:—In your letter of the 11th inst. you have asked these questions:

1. "Has a citizen of the state of Wisconsin the right to examine or inspect or check over the records and accounts of the State Board of Agriculture and such accounts of the State Treasurer of Wisconsin as relate thereto and has he the right to have such records and accounts examined by an expert at his own expense?"
2. "Has a member of the Wisconsin State Board of Agriculture the right to examine, inspect or check over the records and accounts of the State Board of Agriculture and such accounts of the State Treasurer as relate thereto and has he the right to have such records and accounts examined by an expert at his own expense?"

In reply I will say that the State Board of Agriculture is a board of public officers created by the statutes of this state and that it receives and disburses moneys of the state of Wisconsin. The State Treasurer is a public officer. I am of the opinion that the accounts and records of these officers are public records and that any citizen of the state has the right of access to them. A citizen, in inspecting public records, must do so in such a manner as not to inconvenience public business or retard the work of public officers.

Yours very truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Miscellaneous.

Illuminating Oils—Inspection of crude petroleum need not be inspected.

Feb. 15, 1910.

MR. EDWARD L. TRACY,

State Supervisor of Inspectors of Illuminating Oils.
Milwaukee, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 11th requesting an opinion as to whether or not you are required to inspect fuel or other oil not used for illuminating, heating or power purposes, within the intent of the statutes regulating the inspection and sale of oils. The letter seems to be based on the request of E. A. Wadhams, of the Wadhams Oil Company, for your department to inspect a car of "fuel oil" at Beaver Dam.

The original acts requiring the inspection of illuminating oils will be found in ch. 57a of the statutes and the same continue in force as they are written, except as amended by ch. 466, laws of 1901, and ch. 363, laws of 1909, and I may remark in so stating the laws that section 1421m of this statute has not been expressly altered or repealed by the subsequent amendments.

Sec. 1241c, as amended, provides that: "A supervisor may with the advice and consent of the governor appoint a sufficient number of deputy inspectors * * * to properly inspect all oils, gasoline, benzine, naphtha and other like products of petroleum sold in this state for illuminating or power purposes." Said section also provides for suitable stamps, seals, marks or brands for marking the oil so inspected. It also provides that the supervisor shall make such rules and regulations for issuing, affixing, and cancelling said stamps and authorizes him to compel deputy inspectors of oils, gasoline, benzine, naphtha and other like products of petroleum used in this state for illuminating, heating or power purposes, to inspect the same.

Section 1421d provides, among other things, as follows: "Every deputy inspector shall examine and test all oils, gasoline, benzine, naphtha and other like products of petroleum offered for sale or used for illuminating, heating or power purposes * * * in the district assigned to him."

Section 1421e requires that all mineral or petroleum oil or any

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oil or fluid substance which is the product of petroleum or into which any product of petroleum enters or is found as a constituent element, shall be inspected before being offered for sale or sold for consumption or used for illuminating or heating purposes within this state. Said section also requires that the state supervisor and his deputies shall when called upon for that purpose, as promptly as possible, inspect all gasoline, benzine, naphtha and other *like products* of petroleum. Said section also imposes severe penalties upon any person who shall personally, or by clerk or agent sell, offer for sale, or for use, or who shall in any manner dispose of or attempt to dispose of any oil, gasoline, benzine, naphtha or other *like products of petroleum*, under whatever name called, for illuminating, *heating* or power purposes which shall not have been examined or tested under the provisions of this act.

But it is provided in sec. 1421m, which is a part of the early enactment,—“Nor shall this chapter be construed to apply to crude petroleum.” So that crude petroleum certainly is not required to be inspected. This section still remains in force. The new provisions appear somewhat contrary. But amending a law is not creating a new statute.

State ex rel. Ohlenforst v. Beck, 139 Wis. 37, 119 N. W. 300. The whole statute in respect to the inspection should be construed as though the amendments subsequently adopted were included when the original statute was enacted.

I, therefore, am of the opinion that “crude petroleum” does *not* require an inspection and that no person selling or offering it for sale or use without inspection offends against the law, but that the commodities named in the statute should be inspected. My view is considerably strengthened by the fact that the statute in stating what other commodities should be inspected, says “other like products of petroleum” so, first, they, the subjects to be inspected, should be like kerosene oil, naphtha, benzine or gasoline, viz., explosives if not properly manufactured or under certain conditions, and, second, by the fact that crude petroleum is the *original commodity*. It is not a *product* thereof but the other commodities named in the statute are *products* of it. But I do not know whether this carload of “fuel

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oil," as you designate it, is crude petroleum or not. I presume it is. Of that you should inform yourself. If it is "*crude petroleum*" it need *not* be inspected, but if it is a *product* of crude petroleum it should be inspected.

Trusting that what I have said answers your inquiry, I am,
Very truly yours,

F. L. GILBERT,
Attorney General.

Weights and Measures—Where contract is silent as to manner of measure the law presumes that it shall be by weight.

Feb. 18, 1910.

JOHN L. FISHER,
District Attorney,

Janesville, Wisconsin.

DEAR SIR:—In your letter of the 15th inst. you say that it is the practice of grocers in your community to sell potatoes and apples by the peck measure; that this measure contains the number of cubic inches required by law, but that sometimes the contents do not reach the weight required by the statutes, and you ask for my opinion as to whether the selling of apples and potatoes by measure is legal.

In reply I will say that it is my opinion that such sales are legal; that is, if the measure contains the required capacity, it meets the requirements of the law, if such is the contract between buyer and seller, either express or implied. I think that, when a buyer enters a store and buys apples and sees them measured out to him in a measure, there is an implied contract that he is buying them by the peck or the bushel, by measure, and not by weight.

Section 1665 of the statutes provides a legal standard of weights and measures and provides the number of pounds that a bushel of apples and a bushel of potatoes shall contain. The purpose of this section is for the interpretation of contracts. Where a contract is made for the sale of apples and potatoes, with no mention as to whether they shall be by weight or by measure and there is nothing to imply which shall be used, the

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statute provides that the contract shall be interpreted to mean by weight, and provides the number of pounds that a bushel shall contain.

Yours very truly,

F. L. GILBERT,
Attorney General.

Forestry—Money derived from sale of abandoned lands reverts to the United States.

Feb. 21, 1910.

HON E. M. GRIFFITH,
State Forester.

DEAR SIR:—Your letter of the 14th inst. has had my consideration. You have quoted in your letter the *act of Congress* granting certain lands to the state of Wisconsin for forestry purposes. The act provides that, if such lands are abandoned by the state for such purposes they shall revert to the United States and that, if the lands are sold and the money is not used for reforestation, the money shall revert to the United States. If such land were sold, the money derived therefrom would be placed in the forestry fund. There is no authority of law for point-loaning of money from such fund. I am of the opinion that, unless the money were placed at interest, the state would not be accountable to the United States for interest on the money in the event that such money should revert to the federal government.

Very truly yours,

F. L. GILBERT,
Attorney General.

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County Agricultural Societies—State aid.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

March 15, 1910.

DEAR SIR:—On August 18th, 1909, I rendered you an opinion adverse to the payment of any state money to a county agricultural society in Chippewa county. This department was recently requested by officers and others interested in the Inter County Fair, of Stanley, Chippewa County, Wisconsin, to reconsider said opinion and I have had the benefit of a statement of facts and an argument which have caused me to change my former opinion in this matter.

As stated in my former opinion, the Northern Wisconsin State Fair was organized and established pursuant to chapter 212, laws of 1897, wherein was provided that in consideration of a certain appropriation made to the Northern Wisconsin State Fair, the then Chippewa County Agricultural society should go out of existence and consequently cease to receive state aid. At that time Chippewa County contained territory which was subsequently set aside as Rusk county and said Rusk county has now an agricultural society receiving state aid. Section 1458d, statutes of 1898, relating to the Northern Wisconsin State Fair, provides that no other agricultural society in Chippewa county shall receive any money from the state. Section 1460, statutes of 1898, provides for the organization of county agricultural societies but provides that there can be no more than one in each county. Section 1463, statutes of 1898, provides for state aid for each such county agricultural society. It is to be borne in mind that the Northern Wisconsin Fair was not organized as a county agricultural society. The legislature of 1905 re-wrote and re-enacted said section 1463 and, among other things, provided that each organized agricultural society, by complying with certain provisions of law, should be entitled to certain state aid, and further provided that the Northern Wisconsin State Fair should not receive more than \$5,000.00 in any one year. Section 2 of said chapter 446, laws of 1905, expressly repeals section 1458d, statutes of 1898, which contained the prohibition

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against any county agricultural society in Chippewa county receiving state aid. It is plainly evident that the legislature, when enacting said chapter 446, had in mind the Northern Wisconsin State Fair and also the prohibition against another agricultural society in Chippewa county receiving state aid. As stated in my former opinion, the legislature was originally induced to grant an annual appropriation to the Northern Wisconsin Fair by the going out of existence of the Chippewa County Agricultural Society, which had been receiving state aid. It would seem, however, that in 1905 the legislature, for reasons sufficient to itself, saw fit to remove the ban upon any other agricultural society in said county from receiving state aid. It can well be argued that the legislature of 1905 in the furtherance of a liberal policy toward county fairs concluded that the Northern Wisconsin State Fair was well established and in such a good going condition that it would thereafter encourage the organization of a county agricultural society by making it possible for a new agricultural society in that county to have the same state aid extended to other county fairs. Whether the legislature so intended or not, the repeal of said section 1458d seems to me to put a county agricultural society in Chippewa county, organized under section 1460, statutes of 1898, upon the same footing so far as state aid is concerned as other county agricultural societies. The state has wisely pursued a very liberal policy toward the encouragement of county agricultural societies and in harmony with that policy and with what seems to be, under careful consideration, the intent of the legislature, I am constrained to reverse my former opinion and hold that a county agricultural society in Chippewa county, as distinguished from the Northern Wisconsin State Fair, is entitled to state aid upon complying with all the provisions of law and the rulings of your department. After carefully going over the entire situation both from an equitable and legal standpoint I am of the opinion that mandamus would lie to compel the payment of the money upon the performance by the society of all conditions precedent.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Nuisance—State Lands—Abatement—The felling and leaving of brush upon state lands, if it subjects some to danger from fire is a nuisance, damages for the abatement of which may be recovered.

MR. E. M. GRIFFITH,
State Forester,

Mar. 16, 1910.

Madison. Wis.

DEAR SIR:—This department is in receipt of your letter of the 11th instant, which reads as follows:

“Mr. H. A. Johnson, one of the cruisers, reports that the Daniel Shaw Lumber Company of Eau Claire have cut on all four sides of the SW NE, sec 17, 39-5W., Sawyer county which is state land in the forest reserve, and have not only removed some of the state timber but have felled an immense amount of brush and tops into the state timber, a large portion of such slash being from timber on their own land but so close to the line that they were able to fell the timber onto state land, and have left the brush there. Of course the cutting of any state timber is a clear case of trespass and I know how to proceed in this matter, but I am not aware as to whether there is any law which will compel this company to remove the brush and slash from their own timber which they have left upon the state land. Of course you understood that such a large amount of slash is a serious menace to the state timber in case a forest fire should start, and it would seem as if there must be some provision of the law which would compel them to remove such a nuisance. Would you kindly let me know as soon as convenient as to the law in this matter and how we shall proceed to compel them to remove this slash?”

In reply I will say that the felling of timber and leaving of brush upon the state's lands is as much a trespass thereon as the removal of timber therefrom. If such brush subjects the state's lands to danger on account of fires, it may well constitute a nuisance.

I would suggest that you notify the lumber company to imme-

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diately remove or burn the slash and that upon their failure so to do it will be done by the state at their expense.

Should the company refuse or neglect so to do an action of trespass might be brought against it in which, I believe, the reasonable expense of burning or removing the slash, if you are obliged so to do, would be a proper element of damages. One who maintains and refuses or neglects to abate a nuisance that he has created upon the lands of another is liable for the reasonable cost of abatement.

Very truly yours,

F. L. GILBERT,
Attorney General.

*Nuisance—State Fair Grounds—Stables—*Racing stables on state fair grounds are not a nuisance *per se*.

Mar. 23, 1910.

HON. J. M. TRUE.

Sec'y Wisconsin State Board of Agriculture,
Madison, Wis.

DEAR SIR:—This department is in receipt of your communication under date of the 22nd instant, which reads:

“I am requested by the Wisconsin State Board of Agriculture to ask opinions from you answering the following questions:

The State Board of Agriculture proposes to build barns for the stabling of horses entered in the speed contests of the state fair during one week in each season; also, to a certain extent to be rented to horsemen who are training horses upon the race track located upon the state fair grounds during some other parts of the season.

These barns are to be one-story structures, built according to plans submitted by qualified architects and finished in approved style.

Manure will not be allowed to accumulate in stables or immediate neighborhood and parties occupying barns will be required to conduct themselves in an orderly manner.

1. Under these conditions, can such barns be held as a

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nuisance to residence property lying outside the grounds and separated from the same by a high-board fence of the height of eight, or more, feet; and in your opinion, would a permanent injunction against the building of such barns be sustained by law?

2. If in your opinion, barns built within 50 feet of such outside residences could be considered a nuisance, please state at what distance from residences would such barns cease to be legal nuisances?

3. Would the fact that the state fair grounds were in use, as such, prior to the erection of residences outside of such grounds have any influence in determining the right of the board of agriculture in its control and use of its adjacent grounds?"

In answer to your questions I will say that whether or not the erection and maintenance of stables on the fair grounds would constitute an actionable nuisance would depend entirely upon all of the facts and circumstances involved. The erection of one-story structures, built according to plans submitted by qualified architects, and finished in approved style," located at such place or places as the board, in its discretion, may deem necessary for the legitimate purposes of the grounds, would not of itself constitute a nuisance. Such structures, however, when located in a vicinity of dwellings, might become actionable nuisances through the accumulation therein or thereabout of manure or other noxious substances, emanating odors deleterious or disagreeable to the occupants of such dwellings, or through the aggregating therein or thereabout of persons who through act or speech would cause annoyance to the occupants of such dwellings. You say, however, that "manure will not be allowed to accumulate in stables or immediate neighborhood, and parties occupying barns will be required to conduct themselves in an orderly manner." Assuming these facts to be true I cannot say that as a matter of law such structures would constitute actionable nuisance, and it is, therefore, my opinion that a permanent injunction would not issue to restrain the building thereof.

29 Cyc. pp. 1166, 1176, 1181 and cases cited.

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Such stables should be erected at such point as to cause the least annoyance to surrounding dwellings commensurate with their use.

The fact that the state fair grounds were in use as such, prior to the erection of the residences in question, would receive some consideration from a court in determining the right of the board in its control of the grounds and the maintenance of buildings thereon but would not justify the maintenance of a public nuisance on the grounds.

Very truly yours,

F. L. GILBERT,
Attorney General.

Illuminating Oils—Expenses of Chief Deputy Inspector when in Milwaukee.

April 1, 1910.

HON. EDWARD L. TRACY,
State Supervisor of Inspectors of Illuminating Oils,
Milwaukee, Wisconsin.

DEAR SIR:—I am in receipt of your letter of the 24th inst. in which you say:

“Chief Deputy Oil Inspector, J. K. Johnson, who was recently appointed to that position, lives at West Salem, Wis. He is on the road most of the time but occasionally has to stop for short intervals at Milwaukee. Is it proper for him to charge for hotel bills while here?”

In reply you are informed that as Mr. Johnson resides at West Salem if he is required to stop in Milwaukee on official business occasionally he will, in my opinion, be entitled to have returned to him by the state the money he is required to pay for hotel bills there in the same manner that he would be recompensed for hotel bills elsewhere. However, such payments for such expenses could only be made for the time he is required to be there on official business.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Fire Engine—Chemical engine not “fire engine” as contemplated by chapter 32, laws of 1899.

April 29, 1910.

R. W. LUECK,

District Attorney,

Watertown, Wisconsin.

DEAR SIR:—Your communication of the 26th inst. containing a letter from E. B. Heimstreet, Palmyra, Wisconsin, has been received. Mr. Heimstreet states that the fire department of Palmyra has been reorganized and that they desire to get the state insurance tax. He states that the company has twenty-five men, hooks and ladders, and two large chemical engines, but no fire engine. He desires to know whether the company is entitled to the insurance tax.

Chapter 32, laws of 1899, provides for an insurance tax of two per cent and fixes the conditions upon which such tax will be paid. Section 1 contains this language:

“No city, village or town shall be entitled to such duty unless it shall have, support or maintain a fire department consisting, in case of a voluntary department, of at least one fire engine company with not less than ten active members, having at least one good fire engine and not less than five hundred feet of sound rubber, leather or other hose But, in case any city, village or town shall have and maintain a system of water works with sufficient pressure for fire purposes with one or more hose companies of not less than ten active members, each having not less than five hundred feet of sound rubber, leather or other hose with one or more hose carts kept fit and ready at all times for active service, such city, village or town shall not be required to maintain a fire engine and the fire department shall be entitled to receive the two per centum named in this section.”

The two chemical engines may be, as Mr. Heimstreet suggests, in fact equal in efficiency to one fire engine, but the requirements of the law are plain. The law requires that the city or village claiming the duty shall maintain a fire company, with at

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least one *fire engine*, or shall maintain a suitable system of water works. It seems that, in the common parlance of firemen, the words "fire engine" denote a steam or gasoline engine that pumps and throws water. The chemical from a chemical engine is thrown by the pressure produced by chemical action. While chemical engines are very efficient in extinguishing incipient fires, it is the general belief that they are inadequate to subdue large conflagrations; but, even though the provision of chemical engines might be in fact entirely adequate, the rules for the interpretation of statutes would not permit a construction of this chapter such as would entitle a city or village to the tax when specific fire protection different from that is mentioned.

I regret that the fire company must be deprived of the duty, if they have in fact provided adequate protection, but the law is so plain that there seems to be no method of escape.

Yours very truly,

F. L. GILBERT,
Attorney General.

State Board of Agriculture—Not liable for damages for accidents in automobile races on state fair grounds conducted by lessees of race tracks.

HON. JOHN M. TRUE,

Secretary Wisconsin State Board of Agriculture,
Madison.

DEAR SIR:—Yours of April 21st was duly received. You inquire whether, in case the State Board of Agriculture rents its track to an association that holds automobile races, in case of accident, the board can be held for damages.

Replying I will say that I know of no reason why the State Board of Agriculture should be liable in case of accident, unless in its contract with the association holding the automobile races certain warranties are made as to the condition of the track. It may be well in its contract to state in so many words

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that the board will not be liable. This will remove any doubt that there may be in their minds as to such liability.

Very truly yours,

F. L. GILBERT,
Attorney General.

Furnishings—Sec. 288 is authority for the purchase of portraits of famous secretaries of state in fixture and furnishings for the office of secretary of state.

May 17, 1910.

HON. JAMES A. FREAR,
Secretary of State.

DEAR SIR:—Yours of April 30th was received. You state that a collection has been made in recent years of portraits of the former secretaries of state and that a majority of these have already been secured in past years for your office and have been reframed and form a part of the furnishings of the new quarters; that you have tried to locate pictures of the remaining secretaries and have located five of them; that they can be suitably framed to correspond with the furnishings of the office, at a nominal expense by the superintendent of public property, but that the question has arisen whether or not he has authority to purchase such portraits; that they can be furnished at a comparatively low price on account of the purpose for which desired. You state that the pictures, if purchased, will become part of the permanent additions to the furniture of the rooms.

You ask my official opinion as to the right of the superintendent to purchase and frame these pictures.

Section 288 of the statutes of 1898 contains the following:

He (the superintendent of public property) shall make such improvements as may from time to time be authorized by law; and, 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;" etc.

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Pictures, though not fastened to the wall, but used as ornaments in a house, have in certain cases been held to be fixtures.

See Ewell on Fixtures, p. 320, star pages 235.

But the word "furniture" in the above statute is broad enough to include pictures, for pictures used as ornaments in a house are included in the term "furniture."

See authorities cited in Words and Phrases, vol. 4 p. 3015.

Pictures of former secretaries, framed and hung on the walls, are certainly of great use as ornaments or decorations for the room and, in my estimation, very important articles of furnishing.

That some sort of decoration for the room is required cannot be gainsaid, and I cannot think of any more appropriate way of decorating the office of secretary of state than to supply the walls with the portraits of the distinguished citizens that have occupied that position.

The provision of the statute requiring purchases to be made under the direction and control of the governor is a sufficient safeguard to the public and guaranty to the public that no more money will be expended in that line than is proper and endorsed by public opinion.

Very truly yours,

F. L. GILBERT,
Attorney General.

Pleading—Complaint—The word "wilfully" in a complaint is sufficient to cover the provision of statute "with intent then and there and thereby."

F. J. REICHENBACH,

District Attorney,

May 17, 1910.

Black River Falls, Wisconsin.

DEAR SIR:—Yours of May 6th was duly received, together with a copy of a complaint in a criminal action before a justice of the peace under section 1326 as amended by chapter 143 of the laws of 1909. The complaint contains two counts: one charging a violation of said section on the 31st day of March

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and the other charging a similar violation on the 3d day of April, 1910. The complaint is as follows:

“....., being first duly sworn on oath complains and says that on the 31st day of March in the year 1910 at the town of Albion in Jackson county, Wisconsin, the defendant, John Colwell, did then and there obstruct a certain public highway by then and there wilfully placing and causing to be placed in a certain public highway in said town of Albion, certain fences, logs and other materials, substances and obstructions calculated to impede and incommode the lawful use of such public highway, contrary to the form, force and effect of the statutes in such case made and provided and against the peace and dignity of the state of Wisconsin.

“And the said....., further complaining on oath says that on the 2d day of April, 1910, at the town of Albion in the county of Jackson, in the state of Wisconsin, the defendant, John Colwell, did then and there obstruct a certain public highway by then and there wilfully and maliciously placing and causing to be placed in a certain public highway in said town of Albion, certain fences, logs, trees and other materials, substances and obstructions calculated and with intent then and there and thereby to impede and incommode the lawful use of such highway contrary to the form, force and effect of the statutes in such case made and provided and against the peace and dignity of the state of Wisconsin, and prayed that the said John Colwell might be arrested and dealt with according to law.”

You desire my opinion as to the sufficiency of these two counts.

In reply I will say that I notice that the two counts are worded differently, but they are both in the language of the statute and I see no reason why either one is not sufficient under our statute. In the first count you omitted the words “with intent then and there and thereby.” The word “wilfully” as construed in this statute by our court means more than in-

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tionally. It implies the further idea that the act was done wrongfully, in bad faith, with evil intent or legal malice or without reasonable ground for believing it lawful.

See *State v. Preston*, 34 Wis. 675.

The word "wilfully" was stricken out from section 1326 by section 101, chapter 152, laws of 1869, but subsequently the legislature again inserted the word. The interpretation given to this word in the case of *State v. Preston* has subsequently been considered authority in this state.

See *Brown v. State*, 134 Wis. 549.

The use of the word, therefore, in the complaint, will be equivalent to the expression "with intent then and there and thereby," because the act cannot wilfully be done, under the interpretation given, without being done with intent to accomplish the evil purpose. I am of the opinion that the complaint is sufficient in law to charge the offense under said statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Boards—Criminal Law—Held:—1st. The provision in our statute that county board shall levy taxes for county highways at the meeting when county road commissioner is appointed is merely directory as to time and such action may be taken at any legal session.

2nd. County boards are not authorized to borrow money temporarily for purpose of building highways.

3d. A person bound over to be tried for assault with intent to kill cannot be convicted of murder where the man died from effects of wounds since the preliminary examination in said case. Proceedings should be dismissed and new proceedings started.

A. N. ANDERSON,
District Attorney,

May 26, 1910.

Ladysmith, Wisconsin.

DEAR SIR:—Yours of May 19th was duly received. You state that last fall, at the regular meeting of the county board,

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your county elected F. M. Sargeant county road commissioner and made a plan of prospective county highway, but that they made no levy of any taxes for county highway purposes; that this spring, at the special meeting, they found that Mr. Sargeant had not qualified on account of some misunderstanding about his salary and that that was suggested and he was reappointed by the board, and that they levied a two-mill tax for county highway purposes and provided that this money was to be apportioned among the several towns according to assessed valuation.

You inquire whether this levy was legal. You say that, ordinarily, any regular meeting can, under the old law, make levy of taxes, but that the county road laws specify that the taxes are to be levied at the meeting when the plan of the prospective highways was made or when the county road commissioner is appointed or at the next annual meeting.

In answer to this question I will say that, in view of all the circumstances, it seems to me that the county board had a right to levy the tax at the time when it was levied. Although the statute expressly provides that the first levy for the tax shall be made at the time of the organization of the county into a road district and the election of a county commissioner of highways or at the annual meeting of the board next following, still, I am of the opinion that, at any other legal meeting of the county board, this levy may be made when it has been neglected at the meetings at which it should have been made. In my opinion, the time at which this levy should be made seems to be merely directory, as it often is in statutes where a time is set for the performance of an act.

You will notice that section 669 of the statutes, subdivision 15, provides that the county board of each county shall have the power at any legal meeting, to perform all other acts and duties that may be authorized or required by law. If a tax was levied at a legal meeting of the county board, I am of the opinion that the levy is legal. That the appointment of county road commissioner is legal you do not seem to doubt. I am satisfied from your statement of the facts that the appointment, under all the circumstances, is legal.

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You state that at this same meeting at which the levy was made, a resolution was passed authorizing the chairman and clerk to borrow money temporarily, until the tax should come in for the county road fund, so as to enable them to accomplish some work this summer. You inquire whether the county board has authority to borrow money temporarily.

In answer to this question I will say that I am unable to find any authority given to the county board by statute to borrow money temporarily for the purpose for which this resolution was passed, and as a county board has only such powers as are given to it by law, it is my opinion that the board has no such power.

The third question submitted by you is a matter of practice in criminal cases. You state that two parties who shot two other men while they were riding in a freight car at night were charged with assault with intent to kill and were bound over on that charge; that since the defendants were bound over one of the men who was shot died; that the wound received was not necessarily fatal, but, apparently, from worry over other matters and refusal to carry out the full instructions of the physician, complications set in and the man died; that, if he had not been shot, he would not have died, so the shooting was the primary cause and that you intend to charge the parties with murder. You inquire whether the proper practice would be to make out a new complaint for murder and give them a hearing and have them bound over on that charge, also dismiss the first case when the court is called, or whether it would be proper to simply file an information for murder, instead of assault with intent to kill, without any further hearing.

In answer to this question, I will say that it would not be correct practice to simply file an information for murder without any further hearing, for the reason that the information, although it may not charge the offense named in the complaint, must charge an offense which the testimony taken upon the examination shows the accused to have committed. As the man died after the binding over of the defendants, the evidence does not show that the offense committed was murder and it will be necessary to make out a new complaint, charging murder, dis-

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miss the first case and, after a preliminary examination, file an information charging murder.

Very truly yours,

F. L. GILBERT,
Attorney General.

Proprietary Medicines—Druggist permit—Subsection 6 of section 1409g does not apply to one who manufactures proprietary medicine without a druggist permit.

JAMES THOMPSON,

June 2, 1910.

District Attorney,

La Crosse, Wisconsin.

DEAR SIR:—Yours of May 31st is received. You call my attention to section 6, chapter 556 of the laws of 1907, being subsection 6 of section 1409g of the statutes, as amended, relative to the sale of drugs, which provides that the provisions of said chapter shall not “interfere with the general sale of proprietary medicines if the same shall be sold in sealed packages, labeled to comply with the federal pure-food and drug law, with the directions for using, together with the name of the manufacturer and his location,” and you submit the question whether a person who is not a registered pharmacist, who manufactures proprietary medicines and sells them in sealed packages, properly labeled, etc., is guilty of any violation of said chapter.

In reply I will say that said section 1409g provides a forfeiture of fifty dollars for any person that shall retail, compound or dispense, or permit to be retailed, compounded or dispensed, drugs, medicines or poisons unless authorized so to do by the state pharmacy board, as provided in the act.

The question is, whether the provision of subdivision 6, that the provisions of the chapter shall not interfere with the general sale of proprietary medicines, is broad enough to exempt a manufacturer who not only sells, but manufactures, proprietary medicines.

In view of the fact that the law prohibits the compounding of drugs or medicines as stated above, it is my opinion that a per-

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son who is not a registered pharmacist, but manufactures and sells proprietary medicines, is not guilty of any violation of said law. This law would be strictly construed in favor of the manufacturer and, if it were held that the person manufacturing and selling the same could no longer manufacture said proprietary medicines under the provisions of this act, there would certainly be an interference with the sale of proprietary medicines. This the statute expressly states is not the intention of the law.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Board of Agriculture—State Board of Agriculture is not liable for accidents through medium of persons holding concession rights under said board while holding a state fair.

June 13, 1910.

HON. JOHN M. TRUE,

Secretary State Board of Agriculture.

DEAR SIR:—Yours of May 27th was duly received. You state that your board has instructed you to ask whether, in my opinion, it could be held responsible for any accidents occurring through the medium of persons holding concession rights under the board, such as the running of automobiles, operating of Ferris wheels, etc.

In reply I will say that I understand that these rights are given while the state board of agriculture is holding a state fair. The general rule is that, where an agricultural society is not a public corporation, it is responsible for injuries resulting from want of ordinary care and foresight, provided such injuries are a direct and natural consequence thereof.

2 Cyc. 75.

A county agricultural society in this state seems to be liable for accidents caused by lack of ordinary care.

See *Barton v. Pepin Co. Agr. Society*, 83 Wis. 19.

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The Wisconsin State Agricultural Society, as it existed prior to the year 1897, as a private corporation, which was liable for accidents.

See *Phillips v. State Agr. Society*, 60 Wis. 401.

But, under chapter 301 of the laws of 1907, the state board of agriculture was created, which is a department of the state government. Its object is the promotion of the interests of agriculture, dairying, horticulture, manufacture and the domestic arts. It is managed by the board, the members of which are appointed by the governor and who have a definite term of office. Their compensation is fixed by statute, and the state treasurer is made *ex officio* treasurer of said board. They are assigned rooms in the state capitol and the law gives them sole control of the affairs of the department of agriculture and all state fairs. They are also given the power to make by-laws, rules and regulations as to the management of the business of such department and such fairs and the offering of premiums thereat as they shall from time to time determine. They are required to make their report to the governor every two years and the state appropriates money for their use.

See secs. 1456 to 1458 of the statutes of 1898 and amendments thereof.

The state board of agriculture is, therefore, a department of the state and as such it is an agency of the state government and its members are state officers.

See *Dellard v. Webb*, 55 Ala. 468.

The rule of law applicable to such departments is well stated in *Lane v. the Minn. State Agr. Society*, 29 L. R. A., pp. 708, 709, as follows:

Such agencies while engaged exclusively in the discharge of such public duties do not act in any private capacity, but stand in the place of the state and exercise its political authority. Therefore when the state creates public corporations solely for governmental purposes such corporations while engaged in the discharge of the duties imposed upon them for the sole benefit of the public and from the performance of which they derive no compensation or benefit

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in their corporate capacities are clothed with the immunities and privileges of the state.”

It is the same rule that applies to the regents of the state universities or colleges.

See *A. O. & N. College v. Willis et al.*, 6 Okla. 593.

Tucker v. Pollock, 21 R. I. 317, 319.

Weary v. State University, 42 Ia. 335.

Section 3200 of our statutes, which provides that actions may be brought against the state, has been construed by our supreme court not to extend to a demand based upon the unlawful and tortious acts of officers or agents of the state.

See *Austin v. The State (Wis.)*, 74 N. W. 111.

I am therefore of the opinion that the state board of agriculture would not be liable for accidents occurring through the medium of persons holding concession rights under said board while conducting the state fair.

Very truly yours,

F. L. GILBERT,

Attorney General.

Purchase of forest reserve lands. Bill 502, S. authorizing State Board of Forestry to negotiate loans and issue certificates of indebtedness to repay same, unconstitutional.

March 27th, 1909.

HON. H. P. BIRD,

Chairman Committee on Forestry,

State Senate.

DEAR SIR:—I have carefully examined Bill No. 502 S., which you submitted to me with a request for my official opinion as to its constitutionality.

The bill authorizes the State Board of Forestry, for the purpose of securing money with which to purchase forest reserve

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lands, to negotiate loans not to exceed one million dollars and to issue certificates of indebtedness of various denominations in payment of such loans. It provides that the issue of such certificates shall *ipso facto* constitute a first mortgage on all the state forest reserve lands and on all the lands acquired by authority of the act in favor of the holders of the certificates. The bill levies an annual tax of one tenth of a mill for each dollar of assessed valuation of the taxable property of the state, with which to pay the principal and interest of such certificates as they become due.

On August 6th, 1908, I gave to State Forester Griffith an opinion relating to a plan somewhat similar to the one proposed in this bill. At that time it was stated to me that the forest reserve lands were to be so managed as to furnish an income and that the certificates of indebtedness and interest thereon were to be wholly paid from such income.

Basing my opinion largely upon the case of *State v. Farwell*, 3d, Pinney 393, I then held that, as no burden was to be placed upon the taxpayers of the state, the issue of such certificates of indebtedness to an amount exceeding the constitutional limit of indebtedness would be valid. The plan proposed in this bill is essentially different. It authorizes the Forestry Commission to buy land, to issue certificates of indebtedness and to mortgage the newly acquired land, together with land now owned by the State, to secure the debt. The act levies an annual tax upon all the property of the state to pay the principal and interest as they become due.

Section 6 of article VIII of the constitution of Wisconsin is in part as follows:

“For the purpose of defraying extraordinary expenditures the state may contract public debts, but such shall never in the aggregate exceed one hundred thousand dollars.”

The question under consideration is this: Would such certificates of indebtedness constitute a debt against the State of Wisconsin? I am unable to see how the pledging of the forest reserve lands for the payment of the certificates makes the obli-

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gation any less a debt. The only guaranty usually given for the payment of the debt of a sovereign government is a statutory tax levied upon the property of the commonwealth made for that purpose. The proposed plan would seem to create a debt and to provide for an unusual guaranty of payment. An individual or business corporation might buy property, give a mortgage for its entire purchase price and provide that there should be no judgment for deficiency. Such a transaction might, perhaps be said to create no debts against the individual or corporation, although there are many court decisions holding otherwise. However, the makers of the constitution could have had no such transactions as this in mind, for a commonwealth must provide its own methods for enforcing its own promises to pay. No obligation of The State may be enforced except as the law-making power provides the machinery for enforcement. The framers of the constitution, in fixing a limitation for the indebtedness of The State, could have had in mind no definition of the word "debt" different from the usually accepted one, viz., money or thing of value which one is bound to pay. The words "debt" and "indebtedness" as used in the constitution are to be deemed as employed by the framers of that instrument in the generally accepted sense of those words.

Springfield v. Edwards, 84 Ill. 626.

Law v. People, 87 Ill. 385.

Chicago v. Galpin, 183 Ill. 399.

"Where one party occupies the position of creditor and another of debtor there is in the common understanding a debt. The State is not liable to be used by its citizens upon any of the obligations, but no one would think of saying that The State is not indebted when it has issued bonds or certificates of indebtedness and when there is a legal, moral or equitable obligation to pay. The provision for a mortgage implies a debt, since a mortgage can not exist without a debt. The mortgage is a mere incident to a debt or obligation secured by it and which is an essential element to a mortgage * * * What is said relative to mortgaging

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property owned by the city or pledging is existing income is not intended to apply to a mortgage purely in the nature of a purchase-money mortgage payable wholly out of the income of property purchased or by resort to such property. This is not the case where there is no obligation of the city except the performance of a duty in the creation and management of a fund and when the water works, upon paying for themselves, will come the property of the city. * * * It does not make any difference that the certificates are payable out of a special fund if the city is the owner of that fund. All of its obligations are payable out of some particular fund.”

City of Joliet v. Alexander, 19 ILL. 457.

In the case of City of Ottumwa v. Water Supply Co., 119 Fed. Rep. 315, the facts were that the city of Ottumwa, which was at the time indebted in an amount beyond the constitutional limit, passed an ordinance authorizing the issuance of nearly \$400,000 in negotiable bonds, to be sold by the city and the proceeds used in the construction of a water work plant, to be owned by the city and such action was subsequently approved by a vote of the electors. The bonds were to be payable at stated times, to bear interest payable semi-annually, and were to be secured by a mortgage on the water plant. The ordinance also levied a sinking fund tax of two mills for the current year and every year thereafter until the cost of the plant should be fully paid, and pledged the proceeds of such tax to the payment of the principal and interest of the bonds. It further provides that there should be levied every year after the construction of the water works a water tax of five mills or so much thereof as might be necessary, together with the net proceeds of the water rents to pay the cost of maintenance, etc, and to pay any of the purchase price or cost of constructing said works or bond or mortgage issued thereon, which could not be paid from the proceeds of the two-mills tax provided for in the act. Any surplus arising from such water tax or water rentals was pledged to the payment of the bonds and it was provided that no part

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of the same, principal or interest, should be paid out of any fund levied or tax other than these so provided. The court held that "such bonds would create an indebtedness of the city within the meaning of the constitutional provision and that the city was without power to issue the same;" that the plain purpose of such provision as to restrict the power of the legislature to authorize, and of municipalities to create, obligations in any manner or for any purpose in excess of the limit imposed, which must be paid by taxation, and that it could not be evaded by the previous levy of a continuing tax and by providing that the obligation should be paid only from its proceeds, even if such limitation was absolute, as was not the case with the bonds in question under which the holders would have the additional right to compel the levy of the water tax to the full limit from year to year for their benefit, if necessary to meet maturing payments, so long as any of the bonds were unpaid."

The Supreme Court of Iowa, in *Swanson v. City of Ottumwa*, 91 N. W. 1048, somewhat modified the above decision, and there are several late decisions of other states holding that, where a plant such as a water work system is purchased by a municipality and operated for the public, a mortgage being given on the plant for the purchase price, the fact that a small tax for the maintenance of the plant is imposed upon the people of the city does not make the debt secured by such mortgage a debt against the city.

The case of *Lobdell v. City of Chicago*, 227 Ill. 218, is an interpretation of the famous Mueller law, under which the municipalization of the street railways of Chicago was attempted. It was proposed that the city of Chicago purchase the property of the street railway company and issue certificates of indebtedness, secured solely by a pledge, or mortgage, of the railway property. It was specifically provided in the Mueller law that no portion of the principal or interest of the certificates should be paid by any general tax against the property of the citizens of the city. The court held that the right to use the streets for transportation purposes was property and that, as this right might be foreclosed upon failure to meet

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payments due upon the certificates, the certificates became a debt against the city and, as the debt limit had already been reached, they were illegal and void.

The senate bill under discussion authorizes the purchase of land. The title to this land is to be in the State of Wisconsin. The State Treasurer is authorized to issue certificates of indebtedness and to sell such certificates to obtain money with which to pay for this land.

Without a statute providing for a tax levy with which to pay these certificates, no purchasers could be found for them. There is an indebtedness. Whose indebtedness is it? In order to hold that it is not a debt against The State, we must hold that there is no obligation on the part of The State to pay it. If these certificates create no obligation upon The State, then, how can the tax levy of one tenth of a mill for each dollar of assessed valuation of the taxable property in the state for the payment of these certificates be sustained?

The courts have construed the constitution as giving the legislature the broadest powers to appropriate public money, but they have never gone so far as to support an absolute gift of the people's money, except in the event of public disaster. If these certificates do not evidence a debt against The State, then the bill proposes that some one's else debt be paid out of the state treasury. The arguments that would support the first provision of the bill would defeat the second, and vice versa. The certificates themselves would declare that the State of Wisconsin was indebted to the holders thereof in the amounts stated. I am of opinion that the purchase of the land and the issue of the certificates of indebtedness would constitute a debt against The State and that, as the amount proposed exceeds the constitutional limitation, the act would be in violation of the constitution and void.

The question suggests itself as to whether or not the purchase and grouping of lands for the forest reserve is not an internal improvement and therefore a violation of section 10 of article VIII of the constitution, which provides that The State shall

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never contract any debt for works of internal improvement or be a party in carrying on such works.

I believe that the majority of the decisions are to the effect that public parks and forest reserves are not internal improvements such as our constitution and the constitutions of many other states prohibit the commonwealth from undertaking. I am of the opinion that the provisions of the bill do not violate this section of the constitution.

Yours very truly,

F. L. GILBERT,
Attorney General.



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