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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, 1906.

VOLUME 1



MADISON

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1907

PUBLIC DOCUMENTS

FOR 1905-1906.

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MESSAGE

OF

Governor James O. Davidson

TO THE

Wisconsin Legislature

REGULAR SESSION, 1907

Thursday, January 10, 1907

GOVERNOR'S MESSAGE.

To the Honorable, the Legislature:

In obedience to the requirements of the constitution and established precedent, I submit to you this message, showing the condition of the state, and therein recommend such matters for your consideration as to me appear expedient.

Printed reports, showing in detail the condition of the several state departments, commissions and institutions will be before you.

Our state was never so prosperous as it is at this time. Labor is not only fully employed at higher wages than it commanded in the past, but the demand for labor of all kinds has been greater than the supply, and there is no indication that this condition will not continue. Our farmers, manufacturers and merchants fully share this prosperity, which appears to be universal throughout the nation. Money is abundant and rates of interest are low compared with prevailing rates of other years. Evidences of comfort and luxury are all about us-and yet, in the midst of this great prosperity, there is a spirit of unrest which should engage the attention and command the most serious consideration of statesmen and thoughtful citizens. This unrest is not confined to any single state. It expresses itself in various forms in every state. The great body of the people believe that the agencies which they created for the public good have been made instruments to enrich the few beyond the wildest dreams of avarice at the expense of the many. The developments of the past few years, showing the discriminations by transportation companies between individuals and localities and the organized efforts to gain control of the agencies of production, prove that the great corporations have wandered far from the boundaries set by the statesmen who first chartered them to serve the public.

In recent years this state has accomplished much in the way of bringing public-service corporations under state control and compelling them to give the people better service at more reasonable rates than before obtained. While the advance made is in every way commendable, the work along this line is far from complete. The people are supreme. What they want in just legislation they will have, and if obstacles come in their path, no matter in what form they present themselves, they will be swept aside.

The people of this state have recently expressed themselves in a manner which cannot be misunderstood. They have chosen you to represent, not your individual opinions, but their will. They have commissioned you, while candidates, to formulate the principles that would govern your conduct as lawmakers. You accepted their commission, and now it remains for you to fulfill, as I have no doubt you will, every pledge made to the people in the political contest that resulted in your election.

STATE FINANCES.

Never before in the history of the state has its financial condition been so gratifying. Every public fund shows a most satisfactory condition. Receipts have grown far more rapidly than disbursements, despite the increase due to the enlarged administrative duties of the state, leaving large balances at the opening of the new fiscal year. The following table, compiled from the reports of the secretary of state and state treasurer, shows the receipts, disbursements and balances of each of the important state funds for the last biennial period, and also the total for the state:

	Balance June 30, 1901.	Receipts for biennial period.	Disburse- ments for biennial period.	Balance June 30, 1906.
General fund	\$545,874 64	\$9,376,112 35	\$8,695,954 73	\$1,225,992 26
School fund	34,754 67	517,842 63	547,614 68	4,982 62
School income fund	172,504 35	3,090,430 48	3,036,203 17	176,731 66
University fund	12,596 01	46,580 21	53,952 52	5,223 70
University income fund	2,133 48	2,237,514 11	2,213,082 62	26,594 97
Agricultural College fund	9,951 61	103,925 61	112,776 61	1,100 61
Agricultural College income fund	12,282 75	26,487 29	38,750 04	.....
Normal School fund	4,765 50	334,390 38	318,583 54	20,572 34
Normal School income fund	159,408 13	565,458 37	657,573 42	67,293 08
All other funds	56,469 94	431,580 54	404,340 07	83,710 41
Total for state	\$1,010,721 08	\$16,700,321 97	\$16,098,841 40	\$1,612,201 51

The prosperous fiscal condition of the state, and especially of the general fund as shown by the above table, by no means indicates the extraordinary condition of state finances, which during the last four years has been such as to place Wisconsin among the most advanced and enlightened states of the union in the solution of the taxation problems growing out of the increased and multitudinous demands of the many political units. Since 1903, after meeting all demands upon the state, there remained in the general fund a balance of sufficient amount to warrant the state officers, authorized by law, to remit all taxes for state purposes. During the years 1903-4 and 1905 no taxes whatever were levied for the maintenance of the state, the only tax levied during that time being the seven-tenths of a mill school tax, no part of which goes to the state but which has been distributed as provided by law for the support of the public schools. With a rigid enforcement of the statutes for the payment of fees, the collection of the old war claims from the Federal government, the great increase of revenue from the railroads and other corporations, together with the yield from new sources of revenue, funds have accumulated permitting the state officers to go even further than to remit the state taxes. In 1906, for the first time in the history of the state, there were remitted not only all taxes for the maintenance of the state but also one-half of the mill tax for public schools, and the amount needed for these purposes was ordered transferred from the general fund. The following table shows the appropriations which in previous years were made by direct taxation, but during the last four years have been made payable out of the general fund, and the burden of the people lightened to a corresponding extent:

	1903.	1904.	1905.	1906.
Interest on certificates of state debt.....	\$157,570	\$157,570	\$157,570	\$157,57
State aid to free high schools.....	100,000	100,000	100,000	100,000
State aid to graded schools.....	60,000	60,000	80,000	80,000
Support of University.....	345,000	345,000	557,914	607,080
Support of Normal Schools.....	230,000	230,000	230,000	230,000
Capital improvement fund.....	50,000	50,000		
One-half of tax for common schools.....				643,680
Total	\$942,570	\$942,570	\$1,125,484	\$1,818,335

Were it not for the fact that the disastrous fire of February, 1904, which partially destroyed the capitol, necessitating the erection of a new building, the entire one mill tax might have been remitted and the school support rendered from the general fund, but it was deemed advisable to retain a sufficient amount in the treasury to permit of the erection of a new state capitol without the necessity of resorting to a state tax for that purpose.

TAXATION.

PERSONAL PROPERTY.

Since the passage of the mortgage exemption law in 1903 the united efforts of the tax commission and of many able and conscientious supervisors of assessment have been exerted in vain to secure proper assessment of personal property. The reason for this failure is the great difficulty experienced in listing it. If all property were reached by the assessor and assessed at a uniform though inadequate rate, no serious injustice would ensue, but when property is entirely left from the assessments rolls or is assessed at a great undervaluation, the defective work of the local assessor results in the punishment of the innocent for the guilty. The fundamental principle of taxation, that each citizen should contribute to the cost of government in proportion to his ability to pay, finds little practical demonstration in the present method of reaching personalty.

Local assessors increased their valuations of personal property by 22.62 per cent. over the former assessment in 1900, by 39.8 per cent. in 1901, and by 39.19 per cent. in 1902. This corresponded somewhat with the increase in the assessment of real estate for the same years. In 1903, however, the passage of the mortgage exemption law resulted in the lowering of the local assessments of personal property that year by 16 per cent. from the point reached in the previous year, and since that time such assessments have not been improved perceptibly. In 1904, with no change in the law, there was a further decrease, while 1905 showed an increase of but 1.83 per cent.

The increase of the valuation of personal property found by the tax commission in 1906 exceeded that of 1903 by 2.25 per cent., while a comparison of the local valuation for the same period shows a reduction of 14.62 per cent. The efforts of the commission to secure compliance with the law have had no effect, and the state and local assessments of personal property are further apart in 1906 than at any former time.

As regards the taxation of personal property, the results in Wisconsin are the same as the experience of other states. Connecticut, Maryland, Massachusetts, New York, Ohio, Indiana and Illinois, with administrative machinery confidently expected to secure a just and equitable enforcement of the law, each report a decided failure. Able economists and students of taxation in this country and abroad, have criticised this taxation as archaic and have heaped invective upon invective while in some governments direct efforts to reach this form of property have been entirely relinquished. It would seem that the evils of the present system of taxing personal property are inherent and that a greater reliance should be placed upon corporate, income and inheritance taxes.

In its report of 1903 a majority of the tax commission recommended the exemption of credits. The principal argument in favor of such recommendation was that it would be a benefit to the borrower; that if credits were exempted there would be a reduction in the rate of interest corresponding to the tax rate.

Chapter 378, laws of 1903, followed the agitation resulting from such recommendation. It provides that the mortgagee's interest shall be an interest in the land and shall, unless the mortgagor otherwise directs, be assessed separately to the mortgagee. As almost every mortgage given in the state contains a clause providing that the mortgagor shall pay all taxes and assessments upon the mortgaged premises, this act has resulted in the absolute exemption of mortgages from taxation. This legislation has entirely failed to meet the expectation of its advocates and the results of its enactment have disproved every argument advanced in favor of the exemption of credits. Its only result has been to exempt the owner of the credit without

any corresponding advantage to the borrower. It has increased the tax rate upon all other property except that of the mortgagee and has demoralized our local assessments and created a feeling of discontent and injustice from all classes whose personal property is reached for taxation. It has failed to lower the rate of interest as promised. This is clearly demonstrated by an investigation entered into by the tax commission during the last year of the rate of interest paid upon real estate loans in this state before and after the enactment of this law. Since its enactment many mortgages have been drawn with a clause binding the mortgagor to pay the tax, not only on the mortgaged premises, but upon the mortgage as well if it shall be subjected to taxation. According to the voluminous statistics gathered upon the subject such mortgages draw a higher rate of interest than those without such provision.

It is to be regretted that the report of the tax commission cannot now be laid before you. It will contain a full report of this comprehensive investigation covering all mortgages recorded since 1900 in 11 representative counties in different parts of the state. The movement of interest rates before and after the enactment of chapter 378 has been carefully studied. It appears that the average rate of interest was 5.29 per cent. for the three years preceding January 1st, 1903; and 5.42 per cent. for the three years following July 1, 1903. The law was published May 23, 1903. The interest rate has therefore been somewhat higher during the three years since the passage of the law than during the three years preceding. During the same periods it appears that the rate of interest charged by banks upon credits not affected by the terms of that act have been a trifle lower during the later than earlier period.

Summing up all the evidence upon the movement of interest during the two periods referred to, it appears that the changes in the rate of interest have been surprisingly slight and that the mortgage rate has displayed an inertia and stability hitherto unsuspected by many students of this problem.

The investigation was extended into some of the adjoining counties in other states. Clayton county, Iowa, has been com-

pared with Grant county, Wisconsin. By means of the much discussed tax ferrets Iowa has succeeded in getting on the assessment rolls a large majority of taxable mortgages, and the facts indicate strongly that of all the mortgages held in Clayton county probably not less than 85 per cent. are actually assessed and taxed. Notwithstanding this fact the average rate of interest in Grant county, Wisconsin, where mortgages are exempt, is higher than in Clayton county, Iowa, where they are taxed. The increase of rates in Grant county has been a trifle more than the increase in Clayton county; Grant being 5.61 per cent. and 5.87 per cent. the first three years and last three years respectively, and Clayton 5.57 per cent. and 5.81 per cent. in the same periods. The fact further confirms the view that the rate of taxation does not affect the interest rate to the extent claimed by the advocates of exemption.

I am able to quote the following from the report on the subject:

"In the writer's opinion, if this study of mortgage taxation shows anything it demonstrates the futility of the general reasoning upon the troublesome problem of mortgage taxation. There has been an honest difference of opinion on this subject but the details collected and presented on the following pages confirm the contentions of neither side. On the one hand the actual taxation of mortgages in 1902 and the agitation over the subject of mortgage taxation in the early part of 1903 are shown to have increased interest rates. On the other hand the exemption of mortgages from taxation growing out of the present law has not apparently in the long run been followed by lower interest rates on mortgages."

It appears from the report that the small borrower, the person who most needs the protection of the law, receives no benefit from the mortgage exemption. Very large mortgages, in sums over \$5,000, seem to constitute an exception to the rule. Such borrowers seem better able to make close bargains with reference to the interest rate and take advantage of a wider money market. On this subject the report says:

"It must be admitted that most economists and reasoners upon this subject have hitherto gone a little astray. They have understood in a vague way that economic weakness plays a large part in the fixation of mortgage rates, but they have not been prepared to find that it plays so important a role. Their main rule has been one of exchange; pay the taxes and get a lower rate of interest, or refuse to bear the taxes and pay a higher rate of interest. They would have admitted the existence of a number of exceptions, but they would have treated the exceptions as more or less negligible quantities. The facts show that this supposedly negligible class is the larger class; that the individuals who bargain nicely over the exact rate of interest and insist upon weighing in terms of dollars and cents any taxable obligation which they assume, are in the minority. When we come to the larger mortgages, or the city districts, and when we examine the mortgages contracted with banks, trust, and insurance companies, etc., we find that some allowance is made for the assumption of the risk of taxation. All this goes to show that the prevailing economic theory is correct where those conditions prevail which the economist has in mind when reasoning about this question *a priori*. He thinks of keen witted lenders and borrowers pitched against each other in a competitive struggle, anxious to avail themselves of every favorable commercial factor and intelligent enough to recognize when market conditions are favorable and when unfavorable. Where the economist has gone wrong is in failing to appreciate that a majority of borrowers do not possess the qualifications noted above. Instead of the keen witted business men whom the economist has in mind, the probabilities are that the typical borrower is a small proprietor hard pushed in his desire to get or hold a small piece of property, who wants \$500 or \$600, and wants it badly, who is not so anxious about terms as he is about the loan, and who has no knowledge of any other source of credit than the local bank or his more opulent neighbor with a small surplus. This typical borrower is unfitted to higggle and wrangle over terms; he knows little about the national money market in any effective way, and although he cannot be wholly deprived of that

benefit which comes from the general supply of capital seeking investment, he is nevertheless unfitted to resent small impositions, or to avail himself of the less obviously favorable economic conditions. It is this typical borrower which the legislator should have principally in mind when dealing with the problem of mortgage taxation."

The report further shows that approximately 75 per cent. of loans secured on real estate in the state are borrowed in the immediate neighborhood of both parties to the transaction. The individual who loans money to his neighbor seems more intent upon the security of the principal than upon the rate of interest. He desires to place his money where he can himself personally investigate and keep informed as to the security. He is in the same class as the borrower described in the language just quoted. Neither party wrangles or higgles as to terms or draws nice distinctions as to whether or not the tax shall be paid by the one party or the other.

The inconsistency of the present law is further demonstrated in the fact that it exempts from taxation the very best securities while all other credits and money remain taxable. There is certainly no reason or logic in exempting mortgages drawing a high rate of interest and taxing money which when idle secures the owner no income.

Before the enactment of this law the owner of a farm or home in the city having outstanding a debt secured by mortgage upon his property which he endeavored to pay off in yearly installments was not liable to assessment and taxation upon the money held by him during the year to meet such payments if such moneys were kept on deposit in a bank, in which case such money would be a credit which would be offset by the indebtedness, the law taxing only the balance of credits above indebtedness. But under the present mortgage exemption he has lost this privilege. If he accumulates, say \$1,000, with which to meet yearly payments due upon his mortgage he must pay taxes upon the average of such moneys held by him during the year, while the holder of the mortgage pays no tax. Besides this lia-

bility he must pay a higher rate of taxation owing to the fact that the mortgagee whose property is exempt escapes entirely. The present law violates the true rule of taxation that every citizen should contribute to the support of the government according to his ability to pay as measured by the property he owns.

I therefore recommend that chapter 378, laws of 1903, be repealed and the law be restored as it was before the enactment of said chapter. In restoring the former law the balance of credits above indebtedness which should be assessable and taxable should include moneys as well as credits.

INCOME TAX.

I wish to urge upon the legislature the importance of the constitutional amendment providing for an income tax. A resolution looking to such an amendment was adopted by the legislature in 1905, and will require your approval before being submitted to the people at the next general election. Such a tax is unsurpassed as a leveller of the public burden. It most nearly satisfies, with proper enforcement, the conception of an ideal tax. The income tax should aim to reach such property as otherwise escapes, and to compel contribution to the public funds from those who are best able to pay them. Older countries have generally sought relief in an income tax, after unsuccessful attempts to administer the personal property tax. Any further recommendation on this subject may be considered premature until such time as the proposed constitutional amendment shall have authorized such legislation.

INHERITANCE TAX.

The inheritance tax law, as passed in 1903, has already proved to be a most fruitful source of state revenue. During the fiscal year 1906 there was collected under this law \$229, 919.54, and the income from this source is constantly growing. It is a matter of much gratification that this large sum is collected without any burden to the people of the state, for it is paid by those who are amply able to do so out of funds, the ac-

cumulation of which has been entirely without their efforts. Considerable difficulty, however, has been experienced in the enforcement of the law. The secretary of state, while charged with its administration, has neither sufficient authority nor legal assistance to properly attend to this matter. Since the tax commission is, by law and experience, better equipped to enforce this measure, being organized under a statute elastic enough to permit of the special work which is demanded for the proper enforcement of all taxation measures, I recommend that the administration of the inheritance tax law be transferred to said commission.

The experience of the last two years with this law has emphasized the fact that some effective state supervision is essential to a proper collection of the tax. There is a general belief that through the undervaluation of estates by local officers and the concealment of property, the state has been defrauded of large sums. Local authorities have not exercised sufficient vigilance, and there being no officers present in the interest of the state, beneficiaries have been quick to take advantage of this fact. The state should be represented by an attorney at county courts where estates subject to this law are in process of administration. Legislation authorizing the employment of such an attorney for this purpose is recommended.

STATE RAILWAY COMMISSION.

The work accomplished by the state railway commission during the brief period of one and one-half years since its creation pursuant to chapter 362 of the laws of 1905, more than justifies the long struggle for its establishment. The dispatch with which this commission has proceeded to unravel the many problems growing out of our intricate transportation system, the painstaking thoroughness which has characterized its labors, and the speedy relief which has been granted to all interests in answer to complaints as varied as they were numerous, must challenge the admiration of the entire state. The work of this commission being highly technical in character, it is a source

of much gratification that its present membership is so strongly equipped for its task, not only with practical experience and knowledge, but also with such expert technical skill for each special line of investigation and decision as to be completely in sympathy with the important interests which it was created to protect and to harmonize.

Up to December 1, 1906, 92 formal complaints were made and filed with the commission, of which number 62 were disposed of without a ruling of the commission. In addition to the formal complaints, 557 informal complaints were considered. Transportation rates on grain, cattle, coal, lumber and cheese have been reduced resulting in material savings to the public. Extensive original investigations have been conducted in the field of passenger charges, maximum freight rates classifications, weights and accommodations furnished to the traveling public, which will be the basis of important rulings in the future.

While their operation under the law has revealed no serious weakness in its structure, but on the other hand has demonstrated the excellence and conscientiousness of the work done in its preparation, yet the commissioners desire legislative action to meet certain conditions not existing at the time the law was passed or not then anticipated, to harmonize it with other statutes relating to corporations and which have been upon the statute books for many years.

By far the most important recommendation for the legislature's attention is the request for a more explicit definition of its powers and duties concerning the regulation of street railway companies. Under the construction by the attorney general and the commission, the law at present confers jurisdiction to regulate any street railway company whose lines pass beyond the limits of the city in which it operates. This right of regulation extends not only to the urban business of the company but also to the business of the company outside of the city. As a result the commission appears to have the right to regulate the entire business of a street railway company where any part of its lines extend beyond the limits of the city but no power of

supervision where the operations of the company are confined strictly to urban business. In other words the jurisdiction of the commission is made to depend entirely upon the fact of a part of the line extending beyond the corporate confines of the city wherein it operates. Manifestly, this classification is not a proper basis for the regulation of street railway companies. Whether the power and duty to regulate all public service corporations, including street railway companies, shall be lodged with the railway commission, is one of the problems which this legislature should solve. Concerning the regulation of such corporations, more is said in another part of this message, but suffice to say, that as this law now stands, satisfactory and scientific regulation of street railway companies is impossible, and I respectfully recommend to your honorable body that this law be so amended as to extend to the commission jurisdiction over all transportation companies of the state, regardless of the location of their lines with respect to municipal limits, or the character of their service.

ISSUE OF STOCKS AND BONDS BY RAILWAY COMPANIES.

It has long been the settled policy of this state that capitalization of corporations should be measured by actual investment. A statute passed in 1874, and which has since been in force, prohibits the issue of any stock by a corporation, except in consideration of money or labor or property, estimated at its true money value actually received by it at the par value thereof, or the issue of bonds at less than 75 per cent. of the par value, except when such stocks or bonds have been listed on the stock exchange, sales may be made at current prices. The purpose of the statute is plain and is highly commendable, but it is defective in that it contains no provision for administrative control over the subject. In a purely private corporation, the only parties directly concerned in the issue of stock are the stockholders and the creditors, if there are any. To the former the consideration for which the stock is issued is a matter of little

consequence, if all pay at the same rate and receive the same amount in annual dividends.

With respect to public service corporations the situation is different, as dividends on the stock and interest on the bonds must be paid out of the earnings arising from the business, which is of a public character. The management of such corporations feels justified in fixing rates which will yield a sufficient sum to pay the cost of maintenance and operation and other fixed charges, and also interest on bonded indebtedness and reasonable dividends upon the stock. This basis for establishment of rates has received the qualified approval of the federal courts. The laws now in force are not adequate to protect the public against the increased capitalization of such corporations, which are, in most instances, already capitalized to an extent far in excess of actual investment. Additional securities are issued and loaded on the property for which no actual benefit is received, and for which interest and dividends must be earned by increased charges upon the public.

The additional issue of stock may be prompted where the earnings are excessive, to reduce the rate of dividends without diminishing returns to the stockholders in order that the liabilities may apparently keep pace with the constantly increasing earnings. Not infrequently such issue is made for the purpose of manipulating the market and to keep or to gain control of the corporation. Another inducement for such additional issue is the practice recognized by law of giving to existing stockholders the prior right to subscribe for a proportionate share thereof at par, regardless of market value. In such case the corporation will receive but a proportion of the amount that might have been realized, and the commerce of the country is taxed to pay dividends upon the excessive issue.

The recent action of the two great railway corporations operating in this state in authorizing an additional issue of stock is significant in this connection. Section 1826 of the revised statutes, as amended by chapter 461, laws of 1901, provides that the capital stock of any railway corporation, organized under the laws of this state, may be increased to such an amount as

deemed necessary by the stockholders for the purchase or construction of any railroad which it may be legally authorized to purchase or construct, for additions or improvements to its property, for additional equipment which may be necessary in the operation of its railroad, and for real estate that may be needed for railway purposes. The corporation so increasing its capital stock is required to file with the secretary of state, whenever such issue is made, a report of the amount issued and the purpose for which it has been or is to be devoted. There is no provision for the supervision or control of such issue by state authority, and no restriction as to methods of sale of such stock.

In 1903 the Chicago & Northwestern Railway Company increased its capital stock from \$75,000,000 to \$100,000,000, and in October, 1906, filed with the secretary of state an amendment to its articles of association making a further increase of \$100,000,000, creating a total capitalization of \$200,000,000. The Chicago, Milwaukee & St. Paul Railway Company, in October and November, 1906, filed amendments to its articles of incorporation increasing its capital stock \$175,000,000, from \$75,000,000 to \$250,000,000. Each of these companies is at the present time, and has for many years, been operating thousands of miles of road, fully equipped, considerable of the trackage having been doubled. It is hardly probable that either of these companies, within the near future, contemplates the duplication of its extensive properties. The necessity for this large increase of its capitalization by each of these great companies is not apparent and may justly challenge the attention of the legislature.

Moreover, I am advised that the additional stock, when issued by either of these corporations, is subject to the preemptive right of existing stockholders to purchase the same at par, although its market value is largely in excess of that amount. Issue and sale of additional stock under such circumstances, places an unjust and unreasonable burden upon the commerce of the state and country, and proper legislation should be enacted to prevent the continuance of such methods of railway management. This is but one form of the evil of over-

capitalization of public service corporations, and demonstrates the importance of placing the whole subject under the control of competent state authority.

I therefore recommend the enactment of a law providing that the issue of stocks and bonds, or other evidences of debt to be secured by a lien or mortgage upon the property or franchise of any transportation corporation organized under the laws of this state, shall be subject to the supervision and control of the state railway commission, and that any additional stocks or bonds so issued shall not be sold for less than the market value when the market value exceeds the par value.

The state board of assessment ascertained the value of the railway properties of the state for the purpose of taxation, but such valuation may not be adequate to serve as a guide to the railway commission when considering the reasonableness of the rates prescribed for the transportation of passengers and freight. The cost of railroad properties must be considered as an element in determining rates as the earnings of the corporation must provide for the expense of maintenance and repairs and reasonable returns upon the capital actually invested.

I therefore recommend that the state railway commission be clothed with adequate power to determine the value of the railway properties of the state and to employ such experts as may be required to aid in this work.

LOCAL PUBLIC SERVICE CORPORATIONS.

NECESSITY FOR STATE CONTROL.

A question of the utmost importance to large classes of our people, commanding immediate consideration and judicious action by the legislature, relates to the control and regulation by the state of local public service corporations. The services rendered by this class of corporations greatly contribute to the life and comfort of the inhabitants of the larger cities of the state, and in many instances to those residing in contiguous territory. A congested population makes necessary artificial lighting, an adequate water supply and the means of rapid transportation,

and if these cannot be furnished by the municipality the services of public utility corporations become indispensable. It has been common practice in this as well as in other states, for the city to grant the privilege of furnishing these facilities to corporations, and franchises have been granted exclusive in express terms or in practical application, and monopolistic in their character, which contain no adequate safeguards for the protection of the public. The result has been that these corporations with the absence of governmental restraint have grown in wealth and power and have become the masters instead of the servants of the people. The standard of service has not kept pace with the needs of the public, or with the rapid improvement in methods and appliances, while the rate of profit has steadily increased. It requires but a superficial knowledge of the subject to reveal the fact that there is no uniform relationship between the rates charged and the cost and character of the services rendered.

The eagerness of the municipalities for local improvements and the apparent indifference of the state, has furnished the opportunity for organized wealth to obtain valuable franchises extending over a long period of years for the control of public utilities and to furnish such service and to fix such rates as would yield the largest possible returns without regard to actual investment or the needs of the people. Complaints against service and rates have received little attention or escaped correction, either because the municipality did not have the power to properly protect the public, or having the power, has failed to exercise it by reason of official indifference or subserviency to improper influences. With uncertain powers, with frequently changing administration, with no fixed responsibility upon officers chosen for the task, the cities of the state are not in position to successfully deal with this important problem and undertake the regulation of public service corporations.

The evils growing out of the local service problem are attributable to three well defined causes,—namely, long term and exclusive franchises, excessive rates and overcapitalization, or the practice of watering stock.

MUNICIPAL FRANCHISES.

Public utilities can only be established by the municipalities or by persons or corporations to whom the right is granted. A franchise for such purpose is a public grant and it should be exercised under public supervision in order to secure adequate protection to the public interests. The people of the municipality are at the outset eager for public improvements, and franchises are readily obtained for a long term of years and exclusive in character, for gas or electric lighting, for water works and for street railways, without regard to future developments and to the needs of a growing community. As a consequence, the public interests are not properly safeguarded but are subject to the rapacity of a monopoly entrenched behind legal barriers. The franchise, which is usually the free gift of the municipality, is capitalized and re-capitalized as it increases in value by growth of population, and charges for services are fixed by the management with a view to realize interest and dividends on the additional issues of bonds and stocks. The people are thus taxed at a constantly increasing rate, to pay tribute on their own bounty. A franchise granted without consideration should not enter into the capitalization of a public service corporation as a part of the investment and as a basis for the establishment of rates.

EXCESSIVE RATES.

Public utility corporations in this state have usually prescribed their own charges for service without restraint from public authority and with little regard for the public welfare, maintaining rates at the most profitable point consistent with the least general complaint. Excessive rates have a most depressing influence upon the growth and opportunity of the municipality, and affect the people more vitally than do the charges fixed by the railway companies. Every person residing in any of our larger cities, regardless of his wealth or station, is compelled to contribute to the corporations furnishing water, light

and local transportation. The benefits and conveniences of the use of gas and electricity are denied to thousands of people because of the excessiveness of rates charged. Working men who are compelled to travel long distances in going to and from factories, shops, and stores find the street railway fare a heavy burden. Even with five cent fares for single rides, this is a heavy tax, but when ten cents is charged, for which rate there appears to be no justification, the collection of such an amount of money out of the fruits of the day's toil is little short of extortion. Thousands of our working people present the pitiful spectacle of being compelled to toil at their occupations over an hour each day in order to be able to pay the transportation charges incurred in going to and from their places of employment. The rates for gas and electric service vary as much as 20 per cent. in cities of the same class and similarly situated. The industrial and commercial prosperity of every city and the comfort of every urban home is vitally affected by these agencies which are now independent of public control.

OVERCAPITALIZATION OF LOCAL SERVICE CORPORATIONS.

The custom has long prevailed in the organization of public service corporations, to issue bonds to an amount sufficient to pay the cost of the entire plant, the stock being issued without consideration, as a stimulus to the sale of the bonds or to reward the promoters. When the corporation, through the earnings exacted from the public, is enabled to pay attractive dividends, the stock is listed on the exchange and ostensible value is given to that which has none, and the shares are bought at substantial prices by innocent purchasers. Excessive rates must thereafter be maintained to pay dividends upon the fictitious capitalization, thus imposing an unjust burden upon the community.

In nearly all cities, profits dependent upon gratuitous franchise grants have in a very short time become so large as to require concealment. Further, the progress of the public service industry has necessitated revolutionary changes in plant and

equipment. These, in turn, have invited financial manipulation at every turn-over and replacement, and finally the rapid growth of cities has necessitated a great extension of lines and mains, always at increased capital, and often leading to consolidation with all their attendant opportunities for inflation. Efficiency of service has seldom been a factor in determining the amount of capitalization. In order to pay interest and dividends on this large capital, rates have been fixed at a point entirely unreasonable in comparison with the cost of service. Largely increased earnings are also disposed of by resorting to the issue of stock dividends, all of which become an increased burden loaded upon the property from which no benefit is received. Another inducement for such additional issue is the practice of giving to existing stockholders the prior right to subscribe for a proportionate share thereof at par, regardless of market value. In such cases the corporations will receive but a portion of the amount they might have realized, and the people of the cities are taxed to pay rates on the excessive issues.

REMEDIAL LEGISLATION.

The remedy for conditions now so oppressive in the municipalities of the state lies in a complete revision of the statutes relating to the organization of public utility corporations and the granting of municipal franchises, and providing for the supervision by public authority of the issue of stocks and bonds and the control of the rates that shall be charged and the service that shall be rendered. Such legislation should strike at the root of the matter. Franchises improvidently granted are generally recognized in this and other states as the source of the evil which is aggravated by overcapitalization and oppressive management. The remedy lies in placing an absolute limit by the legislature upon the time for which a franchise may be granted, and prescribing a period upon which all franchises heretofore granted shall terminate. Already twenty states and two territories have adopted legislation fixing such limit, ranging in a great majority of cases from 20 to 35 years, and con-

taining a provision permitting the city to purchase the plant at the expiration of the term or at a time prior thereto. The constitution of this state has wisely reserved to the legislature the power to alter, amend or repeal all general or special laws granting corporate powers and privileges. The exercise of this power by the legislature for the control of public service corporations has been upheld for more than a generation by the supreme court of this state and of the United States, and there can be no just cause for complaint against the adoption of proper amendments to charters and franchises which have since been granted and accepted. Such grants have been made subject to the exercise of this power for the protection of the public.

Since there are franchises in this state which have been granted to public service corporations in perpetuity, or claimed to be such, and also many which have been granted for a very long period of years, the terms of which will operate harshly and oppressively, I recommend the enactment of a law declaring that all franchises heretofore granted to any individual, partnership or corporation, to engage in a public service business in any city in this state, shall terminate on January 1, 1930, unless they shall sooner expire by their own terms, and also declaring that no franchise of such a nature hereafter granted shall be for a longer term than twenty years.

STATE COMMISSION.

The only adequate remedy for excessive charges by public service corporations is the regulation of the rates by public authority. The legislature may exercise this power directly or it may delegate the authority to any appropriate public agency. This doctrine, long recognized by the supreme court of this state, has been re-affirmed in the recent case of the City of Madison vs. Madison Gas & Electric Company. I recommend that the control and regulation of local public service corporations be granted to a state commission.

Massachusetts and New York have clothed the state commission with ample power of supervision and control of the organi-

zation and operation of public utility corporations, and the statutes of those states will indicate the nature of the legislation needed in Wisconsin. It will be noted that it was found expedient by the legislatures of those states to vest the supervision of gas and electric lighting company in a commission separate and distinct from the railway commission to which the regulation of street railways is entrusted. The difference in the character of the services rendered by these corporations may suggest the propriety of placing the control and regulation thereof in different bodies. The distribution of these powers concerning the several classes of public service corporations, however, is a matter for legislative determination. Should it be deemed advisable to place the control of these corporations, or any of them under a separate commission, the expense thereof should be met by a moderate license fee to be imposed upon the corporations subject to such supervision. The propriety of such provision is apparent when it is considered that the administrative control affects a part only of the whole people of the state, and the cost thereof should not be paid out of the general fund.

Public service corporations are entitled to secure a fair profit upon the actual cost of their properties, and no more. The valuation of the property, therefore, becomes an important factor in the problem of rate making. Specific authority should be granted to the state commission to ascertain and determine the true cost of such properties, and to use this determination to aid in fixing a fair and just rate of compensation for services rendered.

A limit should be placed upon the capitalization of local service corporations, and the issue of stocks and bonds by them should be under the supervision of the state commission charged with regulation of such corporations. Massachusetts and New York have provided that no stocks or bonds shall be issued by this class of corporations without application having first been made to the state commission and its approval obtained after an examination as to the necessity of such issue, and the methods and purposes of the investment of the proceeds. With capitalization measured by actual investment, just rates can readily

be ascertained, and the accumulation of large surplus funds through excessive charges may thus be prevented.

MUNICIPAL OWNERSHIP.

There is a growing sentiment in favor of municipal ownership and encouragement should be extended in this direction, especially with respect to water works and gas and lighting plants. I recommend the necessary legislation to enable any city or village to establish public utilities, or to acquire such as may already exist under the power of eminent domain, and to pay for the same out of the proceeds of certificates of indebtedness, which may be made a lien on the property so acquired. In the purchase of such utilities by the municipality, it should not be required to pay an exorbitant sum for the franchises where the same have been granted without consideration. The legislation already recommended to limit the duration of existing franchises would be a material aid to municipalities contemplating the purchase of public utilities.

I have treated this subject at some length because I am thoroughly convinced of its great importance, and that the regulation of these corporations by a state commission is a necessity. The sentiment of the people of the state, as expressed in the several party platforms, is pronounced and emphatic for legislation giving the public effective control over all public utilities. The members of the legislature, as well as the executive, stand pledged to the enactment of a law providing for the regulation of the rates which shall be charged and the services which shall be rendered by such corporations, for the determination of the valuations of property of all corporations engaged in a public service, for the regulation of the issue of stocks and bonds of such corporations and for the restriction of such issue to actual value. There is no desire on the part of the people of the state to needlessly interfere with the ownership and operation of public service corporations or to impair the value of legitimate investments; neither is there a disposition, if I correctly understand the public mind, longer to postpone legislation for the

supervision and control of such corporations for the protection of the public.

I earnestly hope that the legislative arm of this state which has seen fit to protect the people of the commonwealth from discriminations and extortion by railroads, will also grant appropriate relief to the people of our cities against the exactions of local public service corporations.

INSURANCE LEGISLATION.

At a special session of the legislature, held in December, 1905, there was adopted a joint resolution known as Joint Resolution No. 1, providing for the appointment of a committee to "make a thorough investigation and examination into the methods of transacting business followed by insurance corporations; to investigate and examine into the expenditures in all matters including their expenditure incurred in the employment of legislative and municipal lobbies in making payment of contributions to candidates, committees or others to be used for political or campaign purposes, in paying wages, salaries and expenses of officers, agents, attorneys and employes; to examine into and investigate the methods employed by such companies in securing business and in paying commissions and other compensations to agents, officers and employes; to examine into and investigate the nature and condition of their investments, methods of making such investments, and the manner in which their funds, securities and assets are safeguarded." A law was passed investing such committee with plenary powers in order to enable it to best carry out the terms of the resolution.

This legislation grew out of a demand of the people for information concerning the business operations of insurance companies, and the evident need of additional legislation. For many years there had been a wide-spread suspicion that insurance companies, both those organized in Wisconsin and those organized in other states and transacting business here, were resorting to methods and practices not calculated to receive the

unqualified endorsement of the public. This suspicion was found to be more than justified by the disclosures of public investigating bodies, notably the New York Armstrong Committee. The unparalleled extravagance, the abuse of confidence, the extensive misapplication of trust funds, amounting often to the most reckless gambling transactions, in all of which the rights of policy holders were entirely forgotten or given only secondary consideration, made the demand for public investigation in this state well nigh irresistible.

The committee appointed pursuant to legislative enactment has spent nearly an entire year in the discharge of its duties. It communicated with the committees of other states in order to profit by their experience and to prevent needless duplication of work. Sessions have been held in Madison and Milwaukee, while members of the committee have made personal examinations of companies located in eastern cities. In all their investigations and deliberations, the committee has been assisted by able counsel, and by experts on matters pertaining to insurance, thus assuring the most approved and accurate method of procedure, and results both thorough and exhaustive. Many complaints were investigated; a large number of witnesses holding important positions in the insurance world were examined and the books and business transactions of the companies were given the most careful scrutiny. The testimony taken is exceedingly voluminous, and covers many more avenues of research and investigation than those recommended in the statute creating the committee.

The report of this committee, including its recommendations for additional legislation, will be placed before you. The exhaustiveness of this investigation, the care with which it has been prepared to aid legislative deliberation and the extensive legislation recommended, amounting practically to a revision of our statutes regarding the regulation of life insurance companies, precludes the necessity of specific executive recommendations concerning this subject.

Permit me, however, to add that nearly every citizen of Wisconsin is vitally interested in the regulation of insurance cor-

porations. According to the report of the commissioner of insurance, there were on December 31, 1905, 293,802 persons in Wisconsin holding policies in old line life insurance companies, amounting to \$242,727,948.70, upon which the annual premium aggregated \$8,637,013.28. The people paying annually this large sum of money, necessitating in the majority of instances careful saving, and those dependent upon the policy holders for the necessities of life look to this legislature, and have a right to ask, that such laws be passed as will adequately protect their savings. Many people have come to regard life insurance as a saving bank account, and certainly their equities in insurance policies are entitled to the same careful legislation and state supervision as has been adopted in regard to banks. With the immense sums taken from the policy holders, the treasuries of the insurance corporations have presented such temptations for questionable transactions as have been beyond the power of present day officials to resist. Protect the rights and property of the people, erect such legal safe-guards that insurance shall be such in fact, that trust funds shall be honestly applied, that there shall be a limit to the expenditure of the insurance money and that just punishment be meted out to all violators of the law. Legislation failing in these respects falls short of the public will.

CHARITABLE, PENAL AND REFORMATORY INSTITUTIONS.

GROWTH OF INSTITUTIONS.

The State Board of Control, charged with the administration of the charitable, penal and reformatory institutions of the state, in its biennial report describes the condition of these several institutions as very satisfactory. Nothing has transpired during the past two years which has in any way impaired their efficiency. The health of the large number of inmates has been unusually good, with the exception of a few cases of small pox at the Northern Hospital for Insane, the School for the Blind and the Home for the Feeble Minded. Most active steps were taken by the authorities to prevent the spread of the disease, and it was soon eradicated.

A perusal of the report gives the people of the state reason to take just pride in the magnificent system of caring for its unfortunates, which has been developed only through years of labor and the expenditure of large sums of money. Every system and method advanced by science for the treatment of these charges of the state has been adopted, and in completeness and efficiency our institutions compare favorably with the best private institutions equipped for similar work. The success with which they have been conducted, both from the standpoint of the officials directly in charge and through the supervisory administrative agency of the board of control, has attracted widespread attention and has caused the Wisconsin system to be adopted as a model by many of the charitable and correctional institutions of the country.

During the last biennial period the attendance at these institutions has increased from 3,279 to 3,511 on June 30, 1906, a growth of 233. The following table, prepared from the reports of the board of control, shows the annual average population and the average cost per capita of each of the several state institutions during the last decade:

COST OF MAINTENANCE.

	State Hospital for Insane.	Northern Hos- pital for In- sane.	School for Deaf.	State School for blind.	Indust. School for Boys.	State Prison.	State Public School.	Home for Feeble Minded.	State Reforma- tory.
	Average popula- tion.	Average popula- tion.	Average popula- tion.	Average popula- tion.	Average popula- tion.	Average popula- tion.	Average popula- tion.	Average popula- tion.	Average popula- tion.
	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.	Per capita cost per week.
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1893..	397 5 01	556 4 47	80 4 23	101 7 09	343 3 55	606 2 69	237 3 74	..	..
1897..	405 5 38	539 4 75	139 6 45	80 7 91	346 3 54	601 2 89	262 3 51	42 7 08	..
1898..	410 5 24	546 5 09	145 6 09	82 7 27	307 5 75	645 2 91	196 4 63	284 3 77	..
1899..	397 5 04	556 4 18	195 3 72	109 5 62	331 4 16	591 3 01	163 4 87	370 3 13	..
1900..	403 4 79	566 3 88	175 4 15	108 5 77	324 3 62	532 3 13	159 4 94	387 3 10	..
1901..	403 5 28	589 4 24	197 4 04	107 6 14	320 4 19	511 3 34	144 5 47	457 3 17	128 5 33
1902..	413 5 40	598 4 11	202 4 69	111 6 03	339 4 39	562 3 28	147 5 78	484 3 59	149 5 16
1903..	413 4 57	600 3 99	166 4 72	90 6 58	292 4 78	553 3 51	142 5 23	505 3 08	173 4 30
1904..	427 4 67	614 4 07	184 5 17	94 6 61	315 3 93	575 3 81	149 5 29	602 3 16	166 4 16
1905..	451 4 32	641 3 89	190 4 88	94 7 50	320 3 79	6 8 3 37	147 5 21	657 3 42	259 2 99
1906..	459 4 53	632 3 86	187 5 01	93 7 03	312 3 95	611 3 42	156 4 87	681 3 00	290 2 40

The conditions shown by this table clearly leave no room for questioning the economy of management. In no institution is there a tendency to increase the annual per capita cost. On the other hand, there is a general tendency to reduce the cost and in some of these the reduction is very considerable. This reduction is all the more gratifying when taken into consideration with the fact that since 1896 both the wholesale and retail prices of food products, as well as the cost of labor, have increased materially. According to the report of the U. S. Bureau of Labor, retail prices of food in 1905 in the north-central states were higher than at any time since 1890. From 1896 to 1905, retail prices of food increased over 20 per cent., and wholesale prices, the prices which determine the cost of provisions to the state institutions, increased during the same period nearly 30 per cent. Clothing, fuel and supplies of every kind experienced corresponding increases.

ADDITIONAL LAND NEEDED.

The report of the board shows the urgent necessity of purchasing additional land at certain of the state institutions in order that the inmates may be provided with labor, and many of the supplies necessary for their maintenance be grown without expense to the state. Suitable tracts of land can be obtained at reasonable prices, but they will not long remain on the market without a material increase in value. Experience demonstrates that the ownership of sufficient land in connection with these institutions is not only a good business investment but that the physical exercise in the open air thus given the inmates strengthens them physically, mentally and morally. I have no doubt that the wisdom of this suggestion will appeal to you.

STATE PRISON.

Certain additions and new buildings are called for, which it appears are needed in order that the institutions can keep pace with the growth of the state. An appropriation of \$50,000 is needed to complete and equip the cell house now under con-

struction at the State Prison. Under the new contract for convict labor, which went into effect shortly before the last report of the board of control, the revenues of the prison have been materially increased. The receipts for convict labor for 1906 were \$74,727.58 and for 1905 were \$71,137.99, as compared with \$47,694.36 for the year 1903 and \$60,322.57 for the year 1904, a gain in the last biennial period of \$38,848.64 over the previous period.

HOME FOR FEEBLE MINDED.

At no institution are conditions so crowded as at the Home for the Feeble Minded at Chippewa Falls. In the ten years since its establishment, the population has grown to 687, yet the facilities now provided fall far short of those needed to furnish accommodations for this class of unfortunates. It is estimated that there are 4,000 feeble minded persons in the state. The courts have committed 250 patients but owing to the lack of room, they cannot be received. In addition to these there are 400 applications for admission, and doubtless large numbers knowing the hopelessly crowded conditions, for that reason fail to ask admission. The original plans for this home provided for the accommodation of 1,000 persons. In order to carry out these plans, three more cottages are needed, providing room for 300 patients. It may be well for the legislature to consider the question of materially enlarging this institution, and I therefore recommend that appropriation be made for two new dormitories, which will cost when equipped not to exceed \$40,000 each.

STATE HOSPITAL FOR INSANE.

The board calls attention to the necessity of making certain appropriations to improve the sanitation and heating facilities at several of the state institutions. The amounts are not large, and since they minister in so large a degree to the health, comfort and safety of the inmates, I am confident that such reasonable expenditures will meet with your approval.

At the State Hospital for the Insane at Mendota there is urgent need for the reconstruction of the plumbing and sewage system, a receiving house similar to the one at the Northern Hospital and a new cold storage and a bakery.

EDUCATION.

COMMON SCHOOLS.

The total amount expended for instruction in the schools under the supervision of the county superintendent for the year ending June 30, 1906, was \$5,497,342.70; in cities, \$3,485,649.92, or a total of \$8,982,992.62. The state shows its interest in maintaining public education by making provision for distributing among the public schools of the state \$1,870,000; as aid in maintaining the common schools, the free high schools, the state graded schools, the agricultural schools and the county training schools.

With such a comprehensive educational system, and the expenditure of so large a sum of money, Wisconsin ought to take a front rank among the states of the union, when education is considered. Reports show, however, that it does not stand as high in educational results as it should with this great expenditure. There is but one apparent reason for this condition and that is the indifference manifested on the part of a large number of parents, and those who have children under their control, in the matter of sending these children regularly to school. By far the most serious hindrance to profitable school work is the one resulting from irregularity of attendance. It is not necessary to enlarge on this point, but it relates vitally to the progress of the rural schools, those upon which three-fifths of the children of this state must depend for their education. Irregularity of attendance compared with the fact that but 69 per cent. of the strictly rural school population between the ages of 7 and 14 attended school 100 days or more for the year ending June 30, 1906, raises a question for grave consideration. This legislature must again concern itself with the problem of improving the efficiency of the rural schools.

The action of the legislature of 1905 in providing for a rural school inspector and for school board conventions, has proved most beneficial. Greatly increased interest has been shown. This is largely due to the fact that the state superintendent and the rural school inspector have been able, through addresses given on practical subjects to the officers assembled in the different counties, to impress upon them the desirability for better facilities and conveniences in the rural schools. The necessity for furnishing the teacher in the rural school with needed apparatus is such that it would seem to be proper for the state to require each district to provide at least a minimum amount of apparatus essential for intelligent instruction.

HIGH SCHOOLS.

During the last school year an increased interest has been manifested in regard to town free high schools. Many additional schools of this character have been established. As the law now stands, town high schools receive state aid in an amount equal to one-half the cost of instruction. An appropriation of \$25,000 is available for this purpose, the surplus, if any, being used to supplement the fund available for aid to district high schools. With the increase in the number of schools, this amount has been insufficient to pay each one the sum intended, and it has been necessary to pro rate the appropriations.

The law originally intended that each district high school should receive not to exceed \$500 a year, apportioned on the basis of the total cost of instruction. The pro rata of distribution of this fund has steadily decreased. In 1905 the amount each district high school received was \$371.04; in 1906 the amount had decreased to but \$358.62. If the sum made available for town free high schools were increased to \$50,000, and its surplus, if any, be added to the \$75,000 in aid of district high schools, each one of these would then receive the same sum as in former years.

COUNTY TRAINING SCHOOLS.

The legislature of 1899 authorized the establishment of county training schools for teachers. They were designed for the purpose of giving instruction in the common school branches, and in the management of rural schools to persons preparing for this work. Graduates from the district high schools and pupils from the high schools desiring to teach, were here to find instruction in the branches which they would be required to teach in the district schools. Since the enactment of the law, the legislature has, from time to time, made provision for the establishment and aid of additional schools, until today there are twelve counties maintaining county training schools for teachers. Excellent results are already noticeable from their establishment. I recommend that the statute restricting the number of such schools be amended so as to grant to additional counties the privilege of establishing and equipping county training schools.

NORMAL SCHOOLS.

The biennial report of the board of normal regents shows in a comprehensive manner the excellent work being done at the seven state normal schools, and that an increasing number of persons are availing themselves of the facilities there afforded. It is from the graduates of these institutions that the large army of teachers employed in our public schools is enlisted, and the high degree of proficiency which they have attained is a matter jealously guarded by the state.

During the last session of the legislature provision was made for the location of the eighth state normal school at La Crosse and funds were appropriated for the purchase of a site.

STATE UNIVERSITY.

The State University represents the culmination of our system of public education. The biennial report of the board of regents shows the same large annual increase in attendance which during the last ten years has amounted to an almost

marvelous growth. The state has always dealt liberally with this institution, and so generally have the people of all classes in this state availed themselves of the excellent facilities for higher education thus provided, that its beneficent influence is felt in all parts of the state. Its effects have been of great practical value. While the College of Agriculture has added an immense sum to the wealth of the state, as a result of its investigations in scientific agriculture, dairying and stock raising, the School of Commerce, College of Law and the College of Engineering have been preparing the young men for business and professional walks of life. Even with the great additions and extensions to the University during recent years, the facilities are still inadequate, and its requirements for the next biennial period will be strongly urged before the legislature.

For many years the University, at the end of the fiscal year, has had in the treasury only a small balance, often amounting to but a few thousand dollars. The state support of the University does not become due until February of the following year, and with only a small balance on hand it has been necessary to borrow from the trust funds until its revenue was payable. From June 30, 1903, to February 1, 1904, \$78,000 was borrowed. From June 30, 1904, to February 1, 1905, \$302,000 was borrowed. In 1905 a law was passed authorizing the University for one year to borrow from the general fund until its revenue was available. This privilege was continued for another year at the extra session of the legislature in 1905.

Out of this growing practice to borrow from the state funds in anticipation of its own revenue considerable criticism developed. It was claimed that the University was being maintained on a scale entirely beyond the limits placed by the legislature, and a quite general suspicion was aroused that the best business methods did not prevail in its management. The legislature, at its extra session in 1905, provided for the appointment of a committee with power to investigate into the condition of affairs, management, expenses and needs of the University, and also into its business transactions. The report of this committee will be placed before you. Upon a review

of its work you will find that a careful examination was made into the matters required by law, and that the investigation was thorough and exhaustive. The committee makes a number of recommendations which are worthy of your consideration. The recommendation for an appropriation of \$250,000 to meet the apparent deficiency in the University revenues does not meet my approval. With a proper husbandry of its resources, the University will be able to adjust itself to the receipt of its revenue as provided under the present law. During the current year the amount to be borrowed will not exceed \$250,000, a reduction of \$52,000 over the previous year. I am of the opinion that this deficiency can be entirely met within a few years without the aid of an appropriation. Recommendation is therefore made that the authority of the University to borrow from the general fund be continued, with the provision that this privilege be limited to the sum of \$250,000 for any one year. It is, however, a matter of supreme gratification that the financial embarrassment of this great institution is a result of its wonderful growth, rather than extravagance or mismanagement, and that the suspicions regarding it were unfounded.

Since the increase in the number of students has been much larger than the increase in constructional work, the present accommodations are inadequate in many particulars. There is need for the early construction of a women's building, a central heating plant, a new pumping station and new machine shops. Other requirements will be brought to your attention, and you will have ample opportunity to acquaint yourselves with the needs of this institution, and a careful investigation of its facilities will, I doubt not, result in such provisions as will permit the University to maintain its present position of efficiency and progressiveness.

DAIRY AND FOOD COMMISSION.

Wisconsin ranks among the foremost dairy states of the Union. In the extent and variety of her dairy products she is excelled by none. They yield an annual income of upwards of

\$57,000,000 going to enrich the farmers of the state. The importance of this industry extends beyond the producers and affects the entire population. Suitable inspection of the methods and materials used in the manufacture of these products is a matter of concern to the state both from the standpoint of promoting the dairy industry and protecting the public. Not only is the inspection of dairy products absolutely necessary, but all foods during the last few years have been subject to adulterations, which, in many instances have placed the health and the lives of our people in jeopardy. It is a matter of common knowledge that the simplest and plainest foods have been so treated with chemicals as to make it a matter of grave doubt whether the article purchased is in fact such as for which payment is being exacted. The extent of adulteration and the danger therefrom has been greater than the public has ever suspected.

The legislature of 1905 gave evidence that this state was to adopt a broad and comprehensive food and dairy policy, adequate in some just sense to our needs. Ten officers were added to the department who were required to be experts in the field of dairy and food inspection. Not until the passage of the foregoing provision by the legislature, and by amendments to previously existing statutes, did Wisconsin enter upon a comprehensive protective policy.

The report of the dairy and food commission for the last biennial period shows a result which must be most gratifying to the people of the state. A total of 16,187 samples of food products have been analyzed by the chemists of the commission; 12,986 samples of milk have been tested by the dairy experts; 4,200 inspections of cheese factories, creameries and skimming stations have been made; 6,000 meat markets, groceries, and other places for the sale of food were inspected, and the milk supply of 60 cities and villages was thoroughly examined. For the violation of the dairy and foods laws 235 convictions were secured and fines imposed, which together with inspections and other lines of work by the commission have resulted in a revolution in food matters in Wisconsin.

Needed amendments to existing food and dairy laws should be made, necessary new laws enacted and the commission so strengthened that the important duties entrusted to it may be so discharged as to give the largest measure of protection to the public.

BUREAU OF LABOR AND INDUSTRIAL STATISTICS.

No department in the public service occupies a more important position in the economic and social structure of the state than this bureau. Its duties are not alone to collect statistics pertaining to industrial conditions, to supervise the inspection of the factories of the state, and the conduct of the several free employment offices through which the state seeks employment for those out of work, but to furnish the state with such information and to make such investigations as the legislature may require.

The legislature of 1903 ordered the commissioner of labor to make an investigation of the tenement and housing problem of our large cities, the results of which investigation have been published. It reveals a serious and growing evil, especially among the immigrants, which strikes at the physical and moral welfare of our citizens and which tends to breed and spread tuberculosis. I commend this report to your consideration, to the end that legislation may be enacted to meet the problems of a congested population, to deal with the construction of buildings used as multiple dwellings, their structure, safety, fire protection and ventilation and the establishment of a minimum size and height for living rooms and habitable basements.

That part of the commissioner's report dealing with the lack of present facilities for the training of the youth of the state in factory operations is worthy of your careful consideration. Out of our total population, 270,107 persons are engaged in agricultural pursuits; 32,266 are members of the professions; 148,391 are engaged in personal or domestic service; 105,260 find employment in the trades and transportation, while 176,514 are employes of factories and work shops. For the scien-

tific study of agriculture and to prepare for legal, mercantile, mechanical and engineering professions, the state has established advanced institutions of learning where thousands of our citizens obtain education for their life work at a nominal cost, but nothing has been done for the training of labor. In such industrial states as Massachusetts, Ohio and Georgia, trade schools have been established which furnish instruction in all factory work and they are completely or nearly self-supporting. The establishment of such a trade school at Milwaukee would call for but a comparatively small expenditure on the part of the state, while its benefits to the public would be inestimable. Many other bills seeking to regulate or remedy affairs with which labor is forced to contend will be presented at the present session of the legislature, and I recommend that you give them such careful consideration as the interests of so large and deserving a proportion of our population warrants.

The bureau of labor was created in 1883, and since that time its duties have been enlarged enormously, and the number of inspectors increased from one to twelve, but the clerical force has been increased by but one clerk. Investigations ordered by the legislature to be made by this bureau have never carried provisions for the additional expense, and I recommend that the commissioner be authorized to employ additional clerical assistance in cases of extraordinary demands upon the department and that there be made available for this purpose a fund not to exceed \$2,500 annually.

DEPARTMENT OF BANKING.

This department, organized in 1903, has proven itself a most valuable adjunct of the state. Under its able and efficient management the banking facilities of Wisconsin have been improved and strengthened until they receive the full confidence of the public. During the last year the aggregate amount of increase in deposits in national, state and savings banks equals \$28,484,007.28, an increase unprecedented in the history of the

state. There were no bank failures during the biennial period just closed which enviable record is due largely to the excellence of our banking laws and their vigorous enforcement, together with the commendable willingness of bankers to conform to their provisions. All of which may be largely attributed to increased confidence in banks on the part of the general public.

Under the present law, banks are examined but once a year. With so long a period of time intervening between two examinations, the state department loses to a considerable extent its grasp on the condition prevailing at each institution subject to its examination. In many cases of bank failure a more frequent examination would have averted the large loss to depositors. National banks and the banks of many states which have established a system of supervision, are examined semi-annually, and that the safety of deposits is thereby increased must be obvious. I recommend that the Wisconsin law be so amended as to require semi-annual examinations. Such an act must necessarily be accompanied by an increase in the existing number of examiners in order that the more frequent examinations be as thorough as those at present.

There is one inconsistency in the law which should be remedied at this session. It is in the interest of the state to encourage the largest degree of industry and thrift on the part of all people by protecting savings banks. Bank failures demoralize the habit of saving and to no people are failures so disastrous as to those whose savings were the results of hard labor and strict economy. This is recognized in the banking law which has carefully limited the field for investment of savings funds by mutual savings banks. But there are in this state a large number of commercial banks which conduct savings departments in addition to their commercial business or as their main business, and they are authorized in specific terms to receive savings. To commercial banks a much wider field for investment is permitted, but with the increased return on some of those investments there is also an increased risk. It is unfair that the savings deposited in a commercial bank should not be guarded by the same regulative statutes as apply to savings

when intrusted to a mutual savings bank. I recommend legislation to correct this inconsistency. It would seem that the solution lies in the classification of deposits rather than in the classification of banks as under the law at present.

During recent years Wisconsin has had occasion to witness the establishment of many branch banks. I cannot but regard this as a tendency which may some day develop disastrous consequences. Our law is intended to further banking along safe business lines, but the tendency to establish branch banks not only supplants independent banks, or precludes their formation, but enables the parent bank to solicit business at unwarranted and unprofitable rates outside of districts naturally tributary to it, and to indefinitely increase its liabilities without a corresponding increase in banking capital. The rule that strong banks should have ample capital, a principal so well established that it has not been found necessary to enact it into law, is being violated by this practice. Legislation is urgently recommended, either preventing the establishment of branch banks, or requiring an increase in capitalization by the parent bank for each branch institution opened by it.

CO-EMPLOYEE LEGISLATION.

An investigation of railroading in the United States demonstrates that the accidents and injuries to which railroad employes are subject are fearfully abundant and increasing. The average of intelligence, sobriety, painstaking care and loyalty among railway employes is higher now than it has been at any other time, so that the difference in the number of injuries cannot in justice be said to be due to the negligence of the men engaged in the operation of trains.

The present co-employee law consists of two clauses,—the first, in respect to defective appliances; the second, respecting injuries received by the negligence of co-employees. This law does not afford proper protection. The first provision does not change the common-law rule which the United States supreme court has criticised and gives no increased protection. The

second clause is so limited in the construction given it by the courts that it leaves many employes without protection at all. Under this statute the railroads have two defenses against claims for damages as a result of injuries to their employes. The supreme court has construed the law to apply only to train crews when actually operating the train and apparently while the train is in motion. The railroads also have the defense of contributory negligence which has been strictly enforced by the courts. The defense of contributory negligence often works injustice in a construction where the slightest degree of contributory negligence bars a recovery.

I recommend the passage of a law which will permit railway employes to recover damages for injuries, if it is found that their negligence was less than that of the railroad or that of a co-employee contributing to the injury, and that in all cases there shall be submitted to the jury the question of the existence of contributory negligence and the comparison of the negligence as between the railroad and the employee. It seems no more than just that where the negligence of the railroad contributed to the injury the company should bear a proportionate share of the loss.

CIVIL SERVICE COMMISSION.

This commission was created, pursuant to chapter 363, laws of 1905, and consists of three appointive members charged with the administration of the civil service law. Four states in the Union have civil service systems. They are Illinois, Massachusetts, New York and Wisconsin. In no other state is the law so wide in its scope as in Wisconsin.

The commission, during the brief period of its existence, has held four general competitive examinations. In addition to these it has examined 366 original employes in the competitive service entitled to a non-competitive examination, and has held two competitive examinations for the position of stenographer, one special examination for superintendent of construction, three special competitive examinations for the position of oil

inspector and five special examinations for the position of deputy game warden. As a result of these examinations, 52 eligible lists have been prepared, from which 125 appointments to permanent positions have been made on probation, and 23 temporary appointments have been made.

The experience and investigation of the commission has conclusively demonstrated that the working organization of the different state departments is not suited to present conditions. In some offices employes are still working under an apportionment of duties and salaries provided in the statute originally creating the department. The duties of other employes have entirely changed with the growth of the state, or have been greatly increased or lessened by subsequent legislative enactment. Positions are being maintained for which the work required by law is not sufficient to warrant the salary expenditure, while often in the same office an undue amount of work is required of another employe. Many persons are being employed, the nature of whose duties have no relation to the title of the position which they hold. There is also no just relationship between the salaries paid and the work performed. A condition exists today in the public service which no commercial institution could long tolerate and hope to obtain the greatest degree of efficiency consistent with reasonable financial outlay.

I recommend that a reorganization of the state service be made to the end that duties be more specifically defined, unimportant offices for which there is not sufficient work be combined wherever feasible, or abolished and their duties assigned to other employes, and that salaries be paid in proportion to the value of the service demanded. I am confident that such a change would greatly increase the efficiency of the different departments and result in a material saving to the state.

In this connection I submit for your consideration the propriety of appointing a joint standing committee, whose duty it shall be during the first month of the session to conduct an investigation into the practical working of the several departments of the state government for the purpose of ascertaining the methods adopted for the conduct of the public business, the number of employes and their duties, and the compensation now provided by law.

The state officers in assuming charge of their respective departments usually have followed in the footsteps of predecessors, without stopping to consider whether the methods employed are prescribed by statute or have become established by custom, or whether more efficient means might not be pursued in the conduct of the public business. Such a committee, if diligent in the prosecution of the inquiry, would be able to report to the legislature within a reasonable time and at a small expense, any changes which may be deemed advantageous to the service, and such amendments to the statutes as might be required to carry into effect any recommendations that may be submitted.

As business is now transacted, large sums of money are frequently paid to the different state departments and by them required to be transmitted to the state treasurer. There is at present no provision for an examination of the accounts of each department and the financial transactions among them. I cannot but regard this as a condition of laxity which should be remedied at an early date, and I recommend that the commissioner of banking be required to examine the accounts and financial transactions of each department at stated intervals and to report concerning their condition to the executive.

FREE LIBRARY COMMISSION.

The educational work represented by the activities of the Free Library Commission has been carried to many heretofore unreached sections of the state during the last biennial period. The traveling libraries have been multiplied several fold and now reach more than five hundred stations in all sections of Wisconsin. The number of public libraries which have been established with the aid of the commission, now reach the gratifying total of 151, representing a larger number than any other state in the northwest, and in proportion to population comparing favorably with any state in the Union. Their increased efficiency also is notable and is due to the trained service which

the establishment of the Summer School has made possible, and which will be further stimulated by the creation of the Wisconsin Library School. In consequence of the encouragement given by the state, many counties have likewise adopted the plan of establishing traveling library systems, which the commission has organized and to which a helping-hand is given as may be required from time to time.

The Legislative Reference Library has also materially increased its resources and has given valuable data to members of the legislature, state officers, and other citizens of the state in need of information pertaining to the many current questions of importance which have been discussed and agitated. The value of this department of information has been recognized in many states outside of our own, as is indicated by the fact that seven or eight of them have already established bureaus modeled after the Wisconsin department, and others are taking measures to follow suit.

GEOLOGICAL SURVEY.

The Geological and Natural History Survey has devoted much attention to the important problems offered by the rural highways, and a bulletin on that subject is now in press and will shortly be issued. It is the present aim of the survey to aid in the improvement of these highways by showing how with the same expenditure of money, far better results can be reached than are now obtained.

During 1905 and 1906 the Survey, in co-operation with the U. S. Geological Survey, carried on an investigation of the water powers, under the provisions of chapter 475, laws of 1905, and a full special report will be presented to the legislature as provided in that act. This important work should be continued until the principal rivers of the state have been carefully surveyed.

In its many water powers, Wisconsin possesses a source of wealth which will some day place it in a foremost position

among industrial states. The importance of an abundance of cheap power to a state located at a long distance from the coal field cannot easily be overestimated. Owing to a hitherto lack of sufficient information concerning the value and extent of these resources, the state has not sufficiently protected this property with the result that many valuable dam charters have been granted to speculators who never intended to develop the power, but have held their grants awaiting an opportunity to dispose of the same to persons seeking the establishment of substantial business concerns. The indiscriminate granting of franchises has retarded development rather than promoted the investment of capital. Chapter 521 of the laws of 1905, which provides for the termination and forfeiture of all franchises unless construction is begun in good faith within four years from the date of the grant, has preserved much valuable property of the state. There is need for additional legislation requiring a more specific description in charters of the location of every proposed dam, and making a uniform provision for fixing the legal height of such structures.

STATE BOARD OF FORESTRY.

The small beginning which the state made in scientific forestry in 1903 has grown until the forest reserve now comprises 254,072 acres under the supervision of the State Board of Forestry. The importance of forestry as a preservation of public wealth and a probable source of state revenue cannot be overestimated. No state is more bountifully provided with great rivers and lakes, and geological surveys show that Wisconsin is the greatest water power state in the union. When it is borne in mind that the forests of the northern part of the state preserve the head waters of these great streams and prevent both drought and floods, the necessity of a wise forestry policy is at once apparent. The financial returns in those states and countries which have practiced forestry often show an annual income of from \$2.50 to \$3.90 per acre.

Under the Swamp Land Grant of 1850, Wisconsin was

granted all such lands within the state which were owned by the federal government. In 1854, however, the United States government set aside certain lands for Indian reservations, including therein many thousands of acres which had previously been granted to the state. While admitting that the title appears to rest in the state, the United States Department of Interior holds that the Indians have the possessory right so long as the reservation remains intact, and even goes so far as to contend that this power carries with it the right to the timber for their own use, and to sell it. Under the state forestry law of 1905, all state lands north of Town 33 were set aside as a forest reserve, and therefore, all the disputed land within the Lac du Flambeau, Lac Courte Oreille and La Pointe Indian Reservations, come under the control of the State Board of Forestry. The land which is thus held in dispute amounts to over 47,000 acres, and since a large part of this is still heavily timbered, it is conservatively estimated to be worth over \$1,000,000.

I would recommend that a law be enacted providing that if recompensed by the federal government the state will relinquish its claim on these lands, and the amount so received from the government shall be used exclusively for forest reserves. In this way the state would have a large sum with which to purchase lands, so as to consolidate its forest reserves and the Indians would receive what in justice should be theirs.

WISCONSIN AND IMMIGRATION.

During the last year the Bureau of Labor and Industrial Statistics has prepared and published a bulletin devoted to the "Agricultural and Industrial Opportunities in Wisconsin." The object of this work as may be inferred from its title, is to attract public attention to the many sources of wealth of the state which are not utilized or practically unknown. Extended discussion is given to the subject of soils, drainage, suitable crops, proximity to markets and transportation facilities of each of the counties of the state, and the indus-

trial advantages and needs of several hundred cities, towns and villages are considered. No such extensive compilation of the state's resources has ever before been made. The material presented in this booklet will exert a potent influence in the agricultural and industrial development of that empire of wealth in central and northern Wisconsin.

PRIMARY ELECTION.

The primary election law passed by the legislature of 1903, and adopted by a vote of the people at the general election in 1904, was given its first trial in 1906. While opportunity had been previously afforded to observe the operation of the law in the nomination of municipal officers, it remained for the general election of 1906 to subject this measure to the severe test of state wide application. In general the law has been a success, and gives every indication of accomplishing the results promised for it. A strong interest was manifested in the law in all parts of the state, as was evidenced by the large vote cast at the primaries. It can be said that no grave defects have been revealed in the law, and while some complaint was occasioned in regard to the workings of certain provisions, it must be borne in mind that the law was an exceedingly radical one in the number of innovations over the old caucus and convention system. I am confident that in time the difficulties complained of will disappear as the public familiarizes itself with the methods followed. Criticism of much the same nature was evoked by the first trials of the present ballot system, but they soon disappeared as voters became more thoroughly acquainted with the practical operations of the law. I am inclined to regard present complaints as only temporary. In view of the fact that all members of the present legislature, with the exception of senators elected two years ago, were nominated under this law, the experience and opportunity for study thus afforded should serve as a valuable aid in determining what amendatory legislation should be enacted at this session.

LIVE STOCK SANITARY BOARD.

During the last biennial period there has developed a deep and widespread interest in the struggle for the eradicating of diseases among live stock as is reflected by the increased activities of this board. During this period 10,078 cattle were examined by the tuberculosis test as against only 2,245 tests in the preceding biennial period. The amount paid by the state in 1905 for cattle affected with tuberculosis was \$8,455.93, while for the fiscal year 1906, such payments amounted to \$25,022.01. The board is, however, greatly hampered by inadequate organization and I would suggest that you carefully consider its legal status in order to increase its scope and efficiency, permitting it to carry on the work of exterminating cattle plagues as rapidly as possible. A relaxation in the vigilance of the state may be attended with severe losses to farmers and stock raisers.

COMMISSIONERS OF FISHERIES.

The fisheries of Wisconsin are assets which the state should carefully foster. The work which has been done by the commissioners of fisheries in the past in the propagation of game and commercial fishes is commendable. During the year 1906 there were planted from the state fish hatcheries 160,109,000 fish in the public waters of the state, yet they were far from being able to supply the constantly increasing demand for stock. Statistics tell us that \$500,000 was received by the fishermen of the Great Lakes in Wisconsin during the year 1905 and the inland fisheries of the state are worth as much to our people. Their value is not alone in the product, but is found also in the money spent within our borders by summer tourists and fishermen from without the state and the recreation afforded for our citizens. The last legislature created two additional hatcheries, but funds for their maintenance and operation were not provided.

STATE MILITIA.

From personal observations at the annual encampments of the state guards, and from an examination of the report of the adjutant general, I am able to state that the Wisconsin soldiery has been improved to a standard of efficiency, unsurpassed, if equaled by the national guard of any other state. This most satisfactory condition is the result of the improved personnel in the different branches of the service. During the last few years an increased attention has been devoted to the development of this organization along lines most nearly akin to the regular army. Greater care has been exercised in the acceptance of men, promotion has been made only upon the basis of merit, and political preferences have been eliminated from the service. The work in the camp and drill halls is severe and thorough, discipline among the men is almost perfect, and the fact that they are actuated by a jealous desire to excel as military units rather than striving for personal or individual excellence, demonstrates that the characteristics of volunteer soldiery have been displaced by the true military spirit. The uniformly high degree of efficiency attained by the Wisconsin militia is attested by United States army officers, detailed as inspectors and instructors of state military forces.

SOLDIERS' MONUMENTS.

The Shiloh Monument Commission, appointed by the governor, and required to select monuments and to have them placed in proper location upon Shiloh battlefield, pursuant to chapter 381, laws of 1901, and chapter 199, laws of 1903, has completed its labors. A beautiful and appropriate monument has been erected and dedicated to commemorate the bravery of the Wisconsin troops in the battle at that place, which grounds have been converted into a national military park. The commission also erected a marker to establish the position of the Fourteenth Wisconsin Regiment when making the charge on

the Confederate battery captured by it, of which battery one gun has ever since April, 1862, been maintained in the capitol park at Madison as a war trophy.

For the prompt and patriotic service rendered in the discharge of its duties in this work the commission is entitled to the grateful acknowledgment of the people of our state.

Two other commissions, the Vicksburg Battlefield Commission and the Andersonville Prison Commission have been appointed to erect monuments at the places designated. Both bodies report commendable progress, and in a short time there will be ready for dedication by the state enduring structures of monumental art to express its appreciation of the bravery and sacrifices of its military heroes.

LAND TITLES.

Our present system of transferring land titles has become exceedingly complex. In every sale of land it is necessary to trace the title through a long chain of transfers back to the original patent. Mortgages, liens, judgments, administrations, and other legal proceedings all present obstacles necessitating careful examination before the land can be safely transferred. It is significant that many leading American states have adopted the "Torrens System" as a simplification of title transfers, while such a system has been in vogue in European countries for many years. Massachusetts, Illinois, California, Oregon, Washington, Montana and Minnesota have revised their systems to secure greater simplicity and safety in transfers. It is endorsed by many bar associations and has received the recommendation of the World's Real Estate Congress. Under the "Torrens System" the title to realty is registered as distinct from the deed. The owner of the land applies to the register of deeds for its registration, and where the title is found perfect, it is registered and guaranteed. The official guaranty of title is the distinguishing feature of this system.

The importance of land titles requires your most careful in-

vestigation, and if in your judgment the present method of transfer is too cumbersome, a safe but more economical system should be adopted.

EXPOSITIONS.

During the year of 1907 there is to be held at Jamestown, Virginia, the Jamestown Ter-Centennial Exposition in commemoration of the first permanent settlement made in the United States by English speaking people in the year 1607. At the last session of the legislature a committee consisting of three senators was appointed to investigate the advisability of this state participating in such exposition and to report on the character and cost of such participation. The report of this commission to the legislature will contain such information as should determine the action of this state.

An invitation has also been received from the president and trustees of Alaska-Yukon-Pacific Exposition to be held at Seattle in 1909, requesting that Wisconsin be represented by an adequate display of the arts, sciences and industries of the state. This exposition is designed to show the marvelous wealth of the countries bordering upon the Pacific ocean, and to demonstrate the opportunities for greater commercial intercourse among their people. It is a matter to be decided by this legislature whether Wisconsin shall be represented, and if your decision is favorable, provision should be made for the appointment of commissioners and a suitable appropriation.

STATE CAPITOL.

The commission charged with the procurement of plans for a new capitol under the acts of the last legislature, have, after much care and consideration, accepted the design prepared by George B. Post & Sons, architects of New York City. The plans contemplate eventually, as the legislature shall direct, the construction of an entire building which it is believed you will

find promises to be highly satisfactory, and which, if built of materials adapted properly to carry out the design of the architects, will be such as not only to meet the wants of the state, both in the immediate present and in the future so far as reasonably to be anticipated, but will be such as to give a fair and just expression to the civic pride of our citizens in the structure by which their state government shall be housed. The commission, pursuing the legislative direction, have already entered upon the work of building the west wing, though so far only the foundation walls have been provided for. They will submit to you their plans and report upon the steps already taken; and it will, I think, appear to you that some changes in the laws already passed will be requisite to carry forward the undertaking to the success which must be desired. I beg to commend this subject and the views of the commission to your careful consideration, and to invoke such further legislation as shall appear most widely calculated to the good end. I feel very sure, from the opportunities which have been afforded me to ascertain their sentiments, that the people of our state will be best satisfied by the construction of a capitol which, without ostentation, and especially without extravagance, shall testify their sense of fitness in its character and their generous regard for the dignity of our commonwealth in the eyes of our fellow-citizens of other states. The resources of Wisconsin are so ample, the income of the state so abundant, and the spirit of the people is so high and liberal, that anything less in the character of this chief of all state buildings than should properly belong to it, would result in reproach to them to whom the duty of its provision belongs. I feel confident that these opinions will find favorable consideration at your hands.

CONCLUSION.

In conclusion let me express the hope that in all your deliberations you will be actuated by the supreme desire to legislate in the interest of the public weal. Numerous and varied de-

mands will be made upon your attention. The absolute growth of the state, and the increasing need for the further exercise of its supervisory powers will, of necessity, add to the cost of government. All extravagance should be avoided and appropriations made only after careful scrutiny. The spirit of watchfulness over the public treasury, however, should be a true economy, one which tends to a wise expenditure of public moneys, rather than a parsimonious provision for the discharge of those lofty duties embodied in our conception of the state. The legislature is the highest fountain of law, and to you the attention of the people is directed for the solution of those issues vital to their welfare. The people desire a short session and I trust that you will so expedite matters as a due consideration of the affairs of state will permit. It is a great honor to be chosen to represent one's fellow citizens. An important trust is thereby conferred. In all your efforts to discharge this trust for the advancement of the moral and material welfare of the people, you are assured of hearty executive co-operation.

JAMES O. DAVIDSON,

Governor.

EXECUTIVE CHAMBER,

MADISON, WIS., January 10, 1907.





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, 1905, and June 30, 1906.



MADISON, WIS.
DEMOCRAT PRINTING COMPANY, STATE PRINTER

1906



STATE OF WISCONSIN.

Report of the Secretary of State

DEPARTMENT OF STATE, July 1, 1906.

To the Governor.

SIR:—I herewith transmit the biennial report of the Secretary of State, required by statute, for the fiscal years ending June 30, 1905 and 1906, respectively.

The report shows the condition of the several funds, the receipts and sources thereof, the disbursements and for what purposes. A careful study of the report will disclose greatly increased receipts and enlarged expenditures. Particular attention is called to the items charged against the general fund as expenditures that are in fact transfers to pay the state tax levy for the two years covered by this report. Other valuable information taken from the records is contained in the report. Its study will furnish to the people a very comprehensive un-

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derstanding of the business affairs of the state and, consequently, ought to be of more than ordinary interest to them.

During the biennial period the revenue received from inheritance taxes reached the sum of \$229,919.54. The income from this source is constantly increasing and will grow into a very large sum annually. It is a most equitable and just tax. There is great difficulty experienced by this department in the enforcement of this law. The Secretary of State, while charged with its administration, is without sufficient authority or assistants to properly administer the law. The work is more than clerical. It is my conclusion, based on the experience of its administration, that the State Tax Commission is the better equipped to enforce it, and to that Commission more naturally falls the administration of the law. The Commission deals exclusively with tax matters. It is organized with an authority that is elastic enough to permit the special work that is demanded for the proper enforcement of the law. It is my recommendation, therefore, that the administration of this law should be transferred to the State Tax Commission.

It will be noticed that there is a great increase in the fees received for the organization of domestic, and the licensing of foreign corporations. That this branch of the work of the department has grown to be of great importance will be readily seen, not only on account of the large revenue that the state receives, but also on account of the evident necessity and wisdom of a greater control of corporations, especially in the mat-

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ter of capitalization. It would seem that some more definite and comprehensive statutes should be enacted covering this very important work of the department.

W. L. HOUSER,
Secretary of State.

GENERAL STATEMENT.

Showing Balances, Receipts and Disbursements for the Fiscal Years ending June 30, 1905 and June 30, 1906.

Funds.	Balance June 30, 1904.	Receipts for year end- ing June 30, 1905.	Receipts for year end- ing June 30, 1906.	Total balance and receipts.	Disburse- ments for year ending June 30, 1905.	Disburse- ments for year ending June 30, 1906.	Total disburse- ments for period.	Balance June 30, 1906.
General Fund	\$545,874 64	\$4,111,827 18	\$5,264,285 17	\$9,921,936 99	\$4,000,819 00	\$4,695,175 73	\$8,695,994 73	\$1,225,992 26
School Fund	34,754 67	269,798 35	248,044 28	552,597 30	304,413 02	243,201 66	547,614 68	4,982 62
School Income Fund	172,504 35	1,503,291 58	1,557,138 90	3,232,934 83	1,498,980 86	1,557,222 31	3,056,203 17	176,731 66
University Fund	12,596 01	16,266 51	30,313 70	59,176 22	28,862 52	25,090 00	53,952 52	5,223 70
University Income Fund	2,133 48	894,164 39	1,343,349 72	2,239,647 59	888,504 32	1,324,543 30	2,213,052 62	26,594 97
Agricultural College Fund	9,951 61	41,525 00	62,400 61	113,877 22	51,476 61	61,300 00	112,776 61	1,100 61
Agricultural College Income Fund	12,263 75	13,626 52	12,860 77	38,750 04	25,889 27	12,860 77	38,750 04	.....
Normal School Fund	4,765 50	197,895 70	136,494 68	339,155 88	185,808 54	132,775 00	318,583 54	20,572 34
Normal School Income Fund ...	159,408 13	360,413 07	205,046 30	724,866 50	285,000 98	372,572 44	657,573 42	67,293 08
Allotment Fund	956 54	.....	.....	956 54	.....	.....	.....	956 54
Calumet & Manitowoc Co's Ind. Fund	284 45	.....	.....	284 45	.....	.....	.....	284 45
Drainage Fund	9,775 00	15,954 60	36 05	25,765 74	22,089 90	3,517 35	25,607 25	158 49
Delinquent Tax Fund	287 46	266 49	160 86	714 81	261 80	243 26	505 06	209 75
Deposit Fund	10,313 83	.....	.....	10,313 83	.....	.....	.....	10,313 83
Hunting License Fund	16,633 55	87,673 63	88,156 20	192,463 38	94,024 90	80,315 09	174,339 99	18,123 39
Indemnity Fund	1,400 74	.....	.....	1,400 74	.....	.....	.....	1,400 74

General Statement.

General Statement.

Memorial Hall Fund.....	186 04			186 04	161 17	24 87	186 04	
Menomonie Indian Reservation Trespass Fund	9,548 10			9,548 10				9,548 10
Oil Inspection Fund.....		29,871 50	30,432 28	60,303 78	29,871 50	30,432 28	60,303 78	
Redemption Fund	151 92			151 92				151 92
State Board Medical Examiners Fund	863 31	87 11		950 42				950 42
State Insurance Fund.....	1,653 33	69,404 21	17,828 97	88,886 51	63,919 28	6,969 44	70,888 72	17,997 79
Wisconsin Ry. Farm Mortgage Land Co. Fund.....	4,415 67			4,415 67				4,415 67
University Trust Funds.....		64,321 75	13,785 75	78,107 50	62,250 00	7,132 16	69,382 16	8,725 34
University Trust Funds Income		312 50	3,453 72	3,766 22		312 50	312 50	3,453 72
Forest Reserve Fund.....			4,834 83	4,834 83		550 00	550 00	4,284 83
Portage Levee Fund.....			5,000 00	5,000 00		2,264 57	2,264 57	2,735 43
	\$1,010,721 08	\$7,676,699 18	\$9,023,622 79	\$17,711,043 05	\$7,542,333 67	\$8,556,507 73	\$16,098,841 40	\$1,612,201 65

General Fund.

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, a general fund tax, a tax on rail road Companies, a tax on civil actions, a tax on legacies, license of log driving and booming companies, telegraph and telephone companies, street railway and electric light companies, insurance companies and hawkers and peddlers; fees received from notaries public, from various state offices and from the sale of books and reports.

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

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

The receipts and disbursements have been as follows:

RECEIPTS.

	1905	1906
Suit tax	\$5,515 00	\$6,269 00
From counties for charitable and penal institutions	272,703 04	283,403 82
Railroad companies, tax.....	1,955,894 56	3,410 904 35
Freight line companies, tax.....	1,990 26	2,772 45
Street railway and electric light companies, tax	13,601 47	17,890 01
Telegraph companies, tax	13,288 94	13,473 54
Express companies, tax	8,383 76	9,738 96
Palace and sleeping car companies, tax...	3,555 79	4,174 85
Plank road companies, tax	306 61	1,001 15
Telephone companies, tax	53,475 10	27,962 12
Fire insurance companies, tax	136,699 11	145,677 71
Accident, surety, etc., companies, tax	20,167 35	20,901 07
Life insurance companies, tax	356,370 44	388,690 99
Boom and improvement companies, tax...	316 12	346 29
Loan and trust companies, tax	4,247 37	7,963 51
Charitable and penal institutions.....	134,248 29	145,719 31
Vessel tonnage tax	1,742 51	511 91
Inheritance tax	125,964 80	103,954 74
United States, civil war claims	727,740 18	.....
Miscellaneous	275,616 48	672,929 39
Total	\$4,111,827 18	\$5,264,285 17

General Fund.

DISBURSEMENTS.

	1905	1906
Adjutant General's Dept.	\$106,625 12	\$109,749 69
Attorney General's Dept.	12,804 70	15,840 99
Commissioner of Banking Dept.	17,603 01	20,004 42
Board of Control Dept.	19,476 38	21,468 60
Labor Bureau Dept.	29,085 05	33,699 98
Circuit Courts	93,898 33	98,682 28
Insurance Commissioner's Dept.	19,717 96	22,178 60
Land Office Dept.	7,519 87	6,789 56
Dairy and Food Commissioner's Dept.	16,119 88	36,212 55
Executive Dept.	14,662 89	14,841 66
Quartermaster General's Dept.	27,551 47	27,199 65
Railroad Commissioner's Dept.	27,394 00	13,258 23
State Dept.	42,779 14	42,371 91
State Library	8,283 59	8,140 57
State Superintendent's Dept.	32,213 78	39,476 58
State Treasurer's Dept.	20,326 79	22,173 35
Civil Service Commission.....	.....	9,257 75
Treasury Agent	526 92	8,669 60
State Veterinarian's Dept.	16,780 86	34,951 86
Superintendent of Public Property Dept..	114,252 06	115,662 28
Supreme Court	45,641 10	49,713 62
Fish and Game Warden's Dept.	2,850 27	4,017 50
Free Library Commission	21,454 67	28,054 39
State Board of Agriculture	16,994 51	71,861 01
State Board of Health	5,359 60	8,557 62
Railroad Commission ....	.....	24,126 95
State Historical Society	31,804 45	33,012 96
Grain and warehouse Commission.....	.....	3,349 99
Tax Commission Dept.	18,750 95	38,692 91
Geological and Natural History Survey...	12,732 31	17,097 98
State Board of Assessment Dept.	12,427 48	.....
State Board of Forestry	3,383 02	4,542 06
Wisconsin Work-Shop for Blind	5,212 43	8,596 53
Wisconsin Industrial School for Girls....	21,631 67	16,438 12
Maintaining Chronic Insane in County Asylums	416,150 15	429,554 18
Maintaining Acute and Chronic Insane, Chap. 423,Laws 1901	57,508 61	56,760 54
Charitable and Penal Institutions	844,458 39	900,528 03
Wisconsin Veteran's Home	103,757 69	116,540 86
Oil Inspection	122 10	254 84
Board of Arbitration	697 95	249 81
State Bar Examiners.....	3,048 05	2,573 53
Commissioners of Public Printing.....	811 30	56 55
Academy of Sciences, Arts and Letters...	1,047 30	1,135 49
Commissioners of Fisheries	31,978 78	35,270 52
Common Schools	310,694 43	309,092 74
State University	530,079 89	1,091 049 52
Normal schools	280,192 22	123,195 50
County Training Schools for Teachers....	14,360 31	19,050 28
Free High Schools	97,700 32	97,577 75
Graded Schools	56,151 40	64,477 95
Teachers' County Institutes.....	.....	8,999 37

General Fund.

	1905	1906
Deaf Mute Instruction in Cities	30,263 32	31,249 13
Manual Training in High Schools.....	4,250 00	4,250 00
Wisconsin Dairymen's Ass'n.....	4,553 77	2,670 31
Wisconsin Cheesemakers' Ass'n.....	834 62	948 92
Wisconsin Cranberry Growers' Ass'n.....	250 00	250 00
Wisconsin Horticultural Society	5,907 38	5,666 28
Wisconsin Firemen's Ass'n.....	400 00	400 00
Eastern Wisconsin Firemen's Ass'n.....	.....	300 00
Washington and Ozaukee County and North Milwaukee Firemen's Ass'n.....	75 00	.....
Inspector of Apiaries.....	595 91	677 80
Prevention of San Jose Scale	485 82	526 02
St. Louis World's Fair Com	37,000 00	10,062 00
Bounty on Wild Animals.....	16,520 00	30,761 00
Claims Against United States.....	4,409 84	4,161 19
Shiloh Battlefield Com	171 64	11,973 26
Inter-State Park Com	408 61	91 55
Wisconsin Poultry Ass'n	200 00	200 00
Wisconsin Buttermaker's Ass'n	500 00	500 00
Vessel Tonnage Tax returned	672 79	924 35
Weight and Measures	89 36	.....
Agricultural Experiment Ass'n	1,316 19	1,599 84
County Schools of Agriculture and Domestic Economy	8,000 00	7,842 18
Wisconsin Archeological Society .....	.....	251 07
Capital Improvement Commission	9,743 81	2,832 00
Commission to Report Bill to Re-district Judicial Circuits	75 99	53 80
Tuberculosis Commission	1,107	.....
Governor's Contingent fund	4,150	1,000
Presidential Electors	377 90	.....
Blue Book	967 94	15,970 32
Memorial Hall .....	.....	103 71
Vicksburg Monument Commission	182 42	120 73
Andersonville Monument Commission ...	248 92	541 06
Public Documents	911 10	.....
Disbarment Proceedings	3,288 89	.....
Associations of Trustees and Superinten- dents of County Asylums	43 27	.....
State Census of 1905	1,526 52	100,697 60
Making Statements of Sales of Real Estate	2,113 90	1,413 09
Report of Real Estate Mortgages	1,265 41	25 92
County Agricultural Societies	75,483 17	69,871 39
Reporting Criminal Statistics	76 00	29 20
Sater, Edward E., Chap. 367 Laws 1905 .	500	.....
Rinehard, E. D. Chap. 160 Laws 1905	94 08	.....
Manhattan Life Ins. Co., Chap. 120, Laws 1905	300	.....
Chynoweth, H. W. professional services	4,571 61	8,950 61
I. L. Lenroot, professional services.....	.....	3,000 00
Insurance fund transfer	53,000	.....
Drainage fund, Chap. 419, Laws 1903	15 907 46	.....
Miscellaneous	5,750 49	13,864 18

General Fund.

	1905	1906
Legislative Expenses:		
Senate Salaries and Mileage	17,487 70	.....
Assembly, Salaries and Mileage	53,540 30	.....
Senate, Chief Clerk's department.....	15,152 00	.....
Senate, Sergeant-at Arms' department...	6,965 00	.....
Assembly, Chief Clerk's department....	18,673 00	.....
Assembly, Sergeant-at-Arms' department.	9,970 00	.....
Chaplains	624 00	.....
Postage, Chap. 4, Laws 1903	715 60	.....
Nelson, John M. indexing session laws ..	.....	700 00
Publishing General Laws .....	.....	55,900 00
Visiting Committee	450 00	.....
Contesting Election	600 00	.....
Printing	3,422 12	19,966 97
Publishing Local Laws	6 00	151 40

SPECIAL SESSION.

University Investigation Committee	2,301 38
Insurance Investigation Committee	8,640 00
Senators, mileage	970 70
Assemblymen, mileage	2,923 04
Senate, Chief Clerks' Dept.	540 00
Senate, Sergeant-at-Arms' Dept.	480 00
Assembly, Chief Clerk's Dept.	800 00
Assembly, Sergeant-at-Arms' Dept.	510 00
Postage	34 16
Printing	2,381 36
Chaplains	39
	<hr/>
	\$4,000,819 00 \$4,695,175 73

School Fund.

SCHOOL FUND.

The School Fund is composed of:

1. Proceeds of lands granted by the United States for support of schools.

2. All moneys accruing to the state by forfeiture or escheat.

3. All penalties for trespass upon the school lands.

4. All fines collected in the several counties for breach of penal laws.

5. All moneys paid as an exemption from military duty.

6. Five per cent, of net proceeds of sales of United States public lands.

The number of acres of unsold the proceeds of which are applicable to this fund, is 22,694.75.

The principal of this fund is 3,723,955.12

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

RECEIPTS.

	1905.	1906.
Fines from Counties	\$24,976 37	\$32,190 30
Sale of lands	10,403 95	6,916 50
Dues on Certificates of Sales	1,915 67	1,235 66
United States, 5 per cent net proceeds on sale of public lands	1,506 87	.....
School district and individual loans	118,341 27	132,426 00
Escheated estates	867 43	4,015 52
Bonds	50,200 00	18,500 00
Loans	61,586 79	52,760 30
	<u>\$269,798 35</u>	<u>\$248,044 23</u>

DISBURSEMENTS.

Klimke, Albert, app. Chap. 482, Laws 1905	\$520 00	.....
Carbys, J. O., erroneous payment refunded	200 50	.....
Bonds	22,000 00	.....
Loans	24,673 52	.....
School district loans	257,019 00	\$243,201 66
	<u>\$304,413 02</u>	<u>\$243,201 66</u>

School Fund.

PRODUCTIVE FUND.

The amounts of productive school fund were as follows:

	1905.	1906.
Certificates of indebtedness	\$1,563,700 00	\$1,563,700 00
Total dues out standing on certificates of sales	14,251 33	13,014 67
Due on school district, individual and Racine city loans	1,007,247 96	1,117,723 62
Durand city bonds	23,200 00	22,600 00
Wauwatosa city bonds	15,000 00	14,653 00
Amherst Village bonds	1,000 00	500 00
Grand Rapids city bonds	57,000 00	56,000 00
Ashland city bonds	25,000 00	25,000 00
Westby Village bonds	2,400 00	2,100 00
Ashland county bonds	20,000 00	20,000 00
Chilton town bonds	17,400 00	17,400 00
Chilton city bonds	7,600 00	7,600 00
Columbus city bonds	25,000 00	25,000 00
Elroy city bonds	13,350 00	13,350 00
Eau Claire city bonds	30,000 00	30,000 00
Highland Village bonds	2,800 00	2,400 00
Milwaukee city bonds	13,000 00	.....
Milwaukee school bonds	60,000 00	60,000 00
Superior city bonds	272,000 00	272,000 00
Boscobel city bonds	7,000 00	6,500 00
Bayfield county bonds	64,000 00	64,000 00
Tomahawk city hall bonds	8,000 00	7,200 00
Oconomowoc city bonds	9,500 00	9,500 00
West Bend city bonds	6,000 00	6,000 00
Mondovi city bonds	16,800 00	16,400 00
La Crosse county bonds	1,000 00	1,000 00
Loan to Brown county	26,100 00	21,750 00
Loan to Chippewa county	22,736 80	20,210 48
Loan to Oneida county	10,000 00	8,000 00
Loan to Trempealeau county	54,000 00	49,000 00
Loan to city Chippewa Falls	4,000	3,000
Loan to city Green Bay	15,000 00	10,000 00
Loan to city Menasha	8,000 00	7,000 00
Loan to New London	500 00	.....
Loan to city Oconto	15,750 00	14,000 00
Loan to city Phillips	1,066 66	533 33
Loan to B. S. D. town Florence	3,500 00	2,800 00
Loan to B. S. C. towns Sugar Camp and Pine Lake	880 00	720 00
Loan to B. of E. city Madison	27,000 00	24,000 00
Loan to city Waupaca	4,500 00	3,000 00
Loan to town Knight	1,500 00	500 00
Loan to Richland county	18,666 67	17,333 34
Loan to town Superior	25,200 00	23,400 00
Loan to B. S. D. town Superior	1,000 00	500 00
Loan to Portage county	40,000 00	30,000 00

School Fund Income.

	1905	1906
Loan to Ashland county	31,999 99	29,333 32
Loan to city Mineral Point	28,000 00	27,000 00
Loan to city Madison	25,000 00	25,000 00
Loan to town Bergen	1,200	900 00
Loan to B. S. D. town Morse	7,466 67	6,933 34
Loan to Grant county	23,704 20	21,070 40
Temporary loan to University fund income	1,673 52	.....
	<u>\$3,680,693 00</u>	<u>\$3,718,972 50</u>

SCHOOL FUND INCOME.

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

RECEIPTS.

	1905.	1906.
Tax, Chap. 313, Laws 1903	\$1,089,855 53	\$1,167,035 72
Interest on land certificates and school district loans	30,439 04	34,850 58
General Fund, interest on certificates of indebtedness	109,459 00	109,459 00
Refund of School Apportionment	254 80	80 48
Interest on bank deposits	5,626 86	5,240 91
General fund, Chap 313, Laws 1903.....	200,000 00	198,542 31
Interest on bonds and loans	67,656 35	41,929 90
	<u>\$1,503,291 58</u>	<u>\$1,557,138 90</u>

DISBURSEMENTS.

Interest refunded	131 15	12 48
Apportionment to counties	1,498,849 71	1,557,209 83
	<u>\$1,498,980 86</u>	<u>\$1,557,222 31</u>

University Fund.

UNIVERSITY FUND.

The proceeds of sales of lands granted by the United States to the support of the State University by acts of Congress, approved June 12, 1838, August 6, 1846, and December 12, 1852, form the University Fund. The principal of this fund is \$232,521.50.

The number of acres of unsold land is 284.79. The cash receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.

	1905.	1906.
Dues on Certificates of sales	\$195 00	\$218 00
Sale of Lands	305 00	.....
Bonds	2,500 00	2,500 00
Loans	13,266 51	27,595 70
	<u>\$16,266 51</u>	<u>\$30,313 70</u>

DISBURSEMENTS.

Loans	\$28,862 52	\$25,090 00
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PRODUCTIVE FUND.

The amounts of productive university fund were as follows:

Total dues outstanding on certificates of sales	\$1,862 00	\$1,644 00
Individual loans	350 00	.....
School district loans	11,800 00	10,908 34
Certificates of indebtedness	111,000 00	111,000 00
Glenwood city bonds	2,000 00	2,000 00
De Pere city bonds	8,000 00	8,000 00
La Crosse county bonds	9,000 00	9,000 00
Stanley city bonds	7,500 00	5,000 00
Loan to city of Antigo	7,500 00	6,000 00
Loan to B. S. D. town of Newbold	1,200 00	900 00
Loan to B. S. D. town of Brule	720 00	600 00
Loan to village of Thorpe	2,500 00	2,000 00
Loan to city of Sturgeon Bay	8,400 00	7,800 00
Loan to city of Rhinelander	4,500 00	3,600 00
Loan to town of Hixon	1,250 00	1,000 00
Loan to town of Thorpe	1,260 00	1,050 00
Loan to B. S. D. Westboro	600 00	.....
Loan to town of Green Valley	2,100 00	1,750 00
Loan to B. S. D. town of Echo	1,500 00	1,250 00
Loan to B. of E. city of Madison	6,600 00	5,500 00
Loan to city of Rice Lake	3,000 00	1,500 00
Loan to town of Port Wing	3,333 34	.....
Loan to town of Saxon	1,250 00	1,000 00
Loan to B. S. D. town of Grant	1,120 00	960 00

University Fund Income.

	1905	1906
Loan to village of Wonewoc	2,863 64	2,545 46
Loan to village of Benton	2,850 00	2,700 00
Loan to city of New London	10,000 00	10,000 00
Loan to town of Laona	5,000 00	4,500 00
Temporary loan to University fund income	13,462 52	.....
Loan to village of Prairie Farm.....	.....	2,090 00
Loan to town of Springbrook .....	.....	1,000 00
Loan to B. S. D. town of Lake.....	.....	2,000 00
Loan to village of Argyle .....	.....	15,000 00
Loan to city of Rice Lake .....	.....	5,000 00
Total	\$232,521 50	\$227,297 80

UNIVERSITY FUND INCOME.

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

RECEIPTS.

	1905.	1906.
General fund, interest on certificates of indebtedness	\$7,770 00	\$7,770 00
General fund, transfer on account of tax not levied in 1903	10,500 00	.....
General fund, transfer on account of tax not levied in 1904.....	345,000 00	.....
General fund, appropriations	155,000 00	215,000 00
United States, Agricultural College	25,000 00	25,000 00
United States, Experiment Station	15,000 00	15,000 00
Interest on bank deposits	1,368 50	1,986 69
University fees, farm sales, etc.....	203,828 66	201,576 62
Soldiers' Memorial Ass'n	5,125 00	.....
Gay, L. W.	5,000 00	.....
Agricultural college fund income, transfer	25,877 63	12,828 68
Interest on certificates of sales and school district loans	176 16	630 30
Temporary loans from trust funds	87,000 00	.....
Interest on bonds and loans	7,518 44	3,291 43
University trust funds, transfer .....	.....	352 00
General fund, temporary transfers, Chapter 468, Laws 1905.....	.....	302,000 00
General fund, transfer on account of tax not levied in 1905.....	.....	557,914 00
Total	\$894,164 39	\$1,343,349 72

Agricultural College Fund.

DISBURSEMENTS.

	1905	1906
Temporary loans from trust funds and interest	\$32,104 47	\$55,064 18
University trust funds transfer	5,194 76	.....
Agricultural College fund income, transfer to balance overdraft	2 00	.....
Interest refunded	2 69	.....
Transfer from general fund, Chapter 468 Laws 1905 .....	.....	302,000 00
University of Wisconsin	851,200 40	967,484 12
Total	\$888,504 32	\$1,324,548 30

AGRICULTURAL COLLEGE FUND.

The proceeds of sales of 240,000 acres of land granted by the United States to the state by act of congress, approved July 2, 1862, for the support of an institution of learning, where shall be taught the principles of agriculture and mechanic arts, form the Agricultural College Fund. The principal of this fund is \$303,398.61 The number of acres unsold land is 80.

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

RECEIPTS.

	1905.	1906.
Dues on certificates of sales.....	\$925 00	\$2,374 00
Sale of land.....	140 00	.....
Bonds	10,500 00	10,500 00
Loans	29,960 00	49,526 61
Total	\$41,525 00	\$62,400 61

DISBURSEMENTS.

Loans	\$51,476 61	\$61,300 00
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Agricultural College Fund.

PRODUCTIVE FUND.

The amounts of productive agricultural college fund were as follows:

	1905.	1906.
Total dues outstanding on certificates of sales	\$14,472 00	\$12,098 00
Certificates of indebtedness.....	60,600 00	60,600 00
Westby Village bonds.....	3,500 00	3,000 00
Eau Claire bridge bonds.....	15,000 00	15,000 00
Black River Falls city bonds.....	1,500 00	1,500 00
Milwaukee city bonds.....	10,000 00	.....
La Crosse county bonds.....	30,000 00	30,000 00
Loan to Forest county.....	800 00	600 00
Loan to Iron county.....	8,000 00	7,000 00
Loan to city of Antigo.....	2,100 00	1,400 00
Loan to town of Bayfield.....	3,000 00	2,500 00
Loan to B. of E. city of New London....	11,000 00	10,000 00
Loan to B. of E., city of Sturgeon Bay...	750 00	500 00
Loan to town of Oconto Falls.....	2,200 00	2,000 00
Loan to B. of E., city and town of Ripon.	1,000 00	500 00
Loan to village of Osseo.....	564 08	282 03
Loan to town of Sumner.....	1,435 92	717 97
Loan to B. S. D., town of Crandon.....	2,500 00	2,000 00
Loan to town of Grantsburg.....	100 00	.....
Loan to city of Wausau	35,000 00	32,500 00
Loan to city of Durand.....	500 00	.....
Loan to town of Eaton.....	400 00	.....
Loan to Barron county.....	18,000 00	15,000 00
Loan to town of Peck.....	1,300 00	1,100 00
Loan to town of Manitowoc.....	1,750 00	1,500 00
Loan to village of New Glarus	11,000 00	10,000 00
Loan to B. S. D., town of Saxon.....	1,250 00	1,000 00
Loan to town of Maine.....	400 00	300 00
Loan to city of Sturgeon Bay	9,000 00	7,500 00
Loan to Kewaunee county.....	20,000 00	20,000 00
Loan to city of Chetek.....	5,700 00	5,400 00
Temporary loan to university fund income	30,576 61	.....
Loan to town of Anson.....	.....	1,300 00
Loan to city of Menomonie.....	.....	12,000 00
Loan to city of Greenwood.....	.....	15,000 00
Loan to city of Neillsville.....	.....	2,000 00
Loan to town of Hackley.....	.....	4,000 00
Loan to city of Elkhorn.....	.....	24,000 00
Total	\$303,398 61	\$302,298 00

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.

	1905.	1906.
General Fund, interest on certificates of indebtedness	\$4,242 00	\$4,242 00
Interest on certificates of sales.....	1,038 00	882 23
Interest on bank deposits.....	498 48	613 98
Interest on bonds and loans.....	7,846 04	7,122 56
University Fund Income, transfer to balance overdraft.....	2 00	.....
Total	<u>\$13,626 52</u>	<u>\$12,860 77</u>

DISBURSEMENTS.

Interest refunded.....	\$11 64	\$32 09
University Fund Income, transfer.....	25,877 63	12,828 68
Total	<u>\$25,889 27</u>	<u>\$12,860 77</u>

University Trust Funds.

UNIVERSITY TRUST FUNDS.

This fund is derived from bequests, donations and securities, given to the Regents of the University, the income from which is to be applied as stipulated by donors. The principal of this fund is \$71,675.34.

RECEIPTS.

	1905.	1906.
University Fund Income, transfer.....	\$5,194 76	.....
Riley, E. F., secretary, securities of invested bequests, etc.....	59,126 99	.....
Loans, bonds, donations, dividend, etc..	.....	13,785 75
Total	<u>\$64,321 75</u>	<u>\$13,785 75</u>

DISBURSEMENTS.

Loans and investments.....	\$62,250 00	\$6,780 16
University Fund Income, transfer.....	.....	352 00
Total	<u>\$62,250 00</u>	<u>\$7,132 16</u>

The amounts of productive University Trust Funds were as follows:

	1905.	1906.
Woodard, Wm., loan.....	\$2,500 00	\$2,500 00
Adamson Catherine T., loan	5,000 00	5,000 00
Carpenter, Michael, loan.....	6,000 00	6,000 00
Bowman Estate, loan.....	7,000 00	7,000 00
Ellickson, Andrew, loan.....	5,000 00	5,000 00
Jaquish, J. B., loan.....	850 00	850 00
Crane field, F., loan.....	1,000 00	1,000 00
Crandon Opera House, loan.....	1,500 00	1,500 00
Jennison, Caroline, loan.....	5,900 00	5,900 00
Dane County Title Co. securities.....	10,000 00	10,000 00
Wisconsin Building Co., securities.....	2,500 00	2,500 00
Bissell, Henry, loan.....	5,000 00	.....
Clarke, B. B. loan.....	10,000 00	9,000 00
Northern Hotel Co., bonds.....	.....	5,000 00
Haack, Gustav, loan.....	.....	1,700 00
Total	<u>\$62,250 00</u>	<u>\$62,950 00</u>

Normal School Fund.

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.

	1905.	1906.
Interest on loans and investments.....	\$312 50	\$3,453 72

DISBURSEMENTS.

University Trust Funds, transfer.....	\$312 50
---------------------------------------	-------	----------

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of Normal land is 1,016.60. The principal of this fund is \$1,955,003.86. The cash receipts and disbursements for the last two fiscal years have been as follows:

RECEIPTS.

	1905.	1906.
Land sales	\$1,520 00	\$300 00
Dues on certificates of sales.....	444 00	286 00
School district and individual loans.....	1,640 00	9,529 64
Drainage Fund, land commissioner's order No. 2,699.....	7,000 00	.....
Bonds	56,300 00	28,850 00
Loans	130,991 70	97,529 04
Total	\$197,895 70	\$136,494 68

DISBURSEMENTS.

School district loans.....	\$104,600 69	\$71,525 00
Loans	45,987 35	61,250 00
Bonds	35,000 00	.....
Wilson, J. H., amount paid on land re- funded	220 50	.....
Total	\$185,808 54	\$132,775 00

Normal School Fund.

PRODUCTIVE FUND.

The amounts of productive Normal School fund were as follows:

	1905.	1906.
Total dues outstanding on certificates of sales	\$1,505 00	\$1,219 00
School district loans.....	108,600 69	170,596 05
Individual loans.....	1,150 00	1,150 00
Certificates of indebtedness.....	515,700 00	515,700 00
Berlin city bonds.....	17,000 00	16,000 00
Shawano city bonds.....	14,000 00	13,000 00
Stoughton city bonds.....	20,000 00	18,750 00
Ashland county bonds.....	25,000 00	25,000 00
Vernon county bonds.....	10,000 00	5,000 00
Ashland city bonds.....	22,000 00	22,000 00
Antigo city bonds.....	17,200 00	16,400 00
Beaver Dam city bonds.....	5,000 00	4,000 00
Edgerton city bonds.....	4,000 00	3,000 00
Eau Claire city bonds.....	10,000 00	10,000 00
Glenwood town bonds.....	8,000 00	6,000 00
Hudson city bonds.....	23,000 00	24,000 00
La Crosse city bonds.....	10,000 00	10,000 00
Madison city bonds.....	25,000 00	25,000 00
Milwaukee city bonds.....	12,000 00	.....
Richland Center water bonds.....	1,000 00	.....
Merrill city bridge bonds.....	8,000 00	6,000 00
Merrill city bonds.....	35,000 00	35,000 00
Columbus city hall bonds.....	6,000 00	5,000 00
Clinton city bonds.....	5,500 00	5,500 00
Cambridge village bonds.....	7,000 00	6,500 00
Cameron village bonds.....	3,000 00	2,700 00
Stoughton city bonds.....	25,000 00	25,000 00
Mauston city bonds	10,000 00	10,000 00
La Crosse county bonds.....	95,000 00	95,000 00
Loan to Dunn county.....	5,000 00	.....
Loan to Door county.....	42,000 00	39,000 00
Loan to Sawyer county.....	20,000 00	15,000 00
Loan to Chippewa county.....	20,052 64	15,157 90
Loan to Washburn county.....	24,500 00	22,750 00
Loan to B. of E. city of Madison.....	25,000 00	20,000 00
Loan to B. of E., city of Grand Rapids..	950 00	.....
Loan to village of Bloomer.....	500 00	.....
Loan to village of Hammond.....	166 00	.....
Loan to village of Whitefish Bay.....	2,100 00	1,800 00
Loan to city of Cumberland.....	590 00	.....
Loan to city of Clintonville.....	800 00	400 00
Loan to city of Fond du Lac.....	11,000 00	10,000 00
Loan to city of Menomonie.....	30,000 00	30,000 00
Loan to city of Mineral Point	2,000 00	1,000 00
Loan to city of New London.....	6,000 00	5,000 00
Loan to city of Prairie du Chien.....	10,000 00	9,000 00
Loan to city of Phillips.....	1,333 33	666 66

Normal School Fund.

	1905	1906
Loan to city of Shawano.....	320 00	.....
Loan to city of Waupaca.....	500 00	.....
Loan to town of Finley.....	1,000 00	900 00
Loan to town of Mosinee.....	50 00	.....
Loan to town of Richmond.....	2,750 00	2,500 00
Loan to town of Schoepke.....	1,400 00	1,050 00
Loan to Light Horse Squadron.....	30,000 00	30,000 00
Loan to Eau Claire county.....	99,583 36	94,166 70
Loan to city of Kewaunee.....	9,500 00	7,600 00
Loan to town of West Kewaunee.....	5,000 00	4,000 00
Loan to town of Florence.....	1,000 00	500 00
Loan to city of Madison.....	5,000 00	2,500 00
Loan to B. S. D., town of Minocqua....	1,000 00	500 00
Loan to town of Eagle River.....	2,000 00	1,000 00
Loan to city of Portage.....	12,000 00	10,500 00
Loan to town of Ettrick.....	250 00	.....
Loan to village of Galesville.....	2,000 00	2,000 00
Loan to B. S. D., town of Brule.....	4,000 00	3,666 66
Loan to Kewaunee county.....	8,000 00	6,000 00
Loan to Grant county.....	64,000 00	56,000 00
Loan to B. S. D. town of Crandon.....	9,600 00	8,000 00
Loan to Waupaca county.....	46,500 00	46,500 00
Loan to village of Amery.....	1,800 00	1,500 00
Loan to town of Cary.....	3,600 00	3,000 00
Loan to town of Iron River.....	1,400 00	1,200 00
Loan to Shawano county.....	10,000 00	9,000 00
Loan to B. S. D., town of Flambeau....	6,000 00	5,000 00
Loan to B. S. D., town of Jacobs.....	2,000 00	1,000 00
Loan to city of Sturgeon Bay.....	40,000 00	40,000 00
Loan to village of Thorpe.....	4,000 00	4,000 00
Loan to town of Brule.....	2,142 84	1,428 56
Loan to city of Wausau.....	17,600 00	16,500 00
Loan to town of Jacobs.....	6,000 00	6,000 00
Loan to city of Barron.....	11,599 99	10,633 32
Loan to B. S. D., town of Wausaukee...	6,000 00	5,000 00
Loan to village of Wautoma	2,400 00	1,600 00
Loan to city of Colby.....	10,800 00	10,200 00
Loan to town of Hiles.....	3,000 00	3,000 00
Loan to city of Black River Falls.....	12,000 00	12,000 00
Loan to city of Rice Lake.....	16,000 00	8,000 00
Loan to town of Pelican.....	3,120 00	2,080 00
Loan to city of Eau Claire	27,000 00	25,500 00
Loan to town of York.....	2,400 00	1,800 00
Loan to town of Wein.....	1,200 00	900 00
Loan to village of Hazel Green.....	5,700 00	5,400 00
Loan to Dunn county.....	11,000 00	8,000 00
Loan to B. of E., Grand Rapids.....	55,000 00	55,000 00
Loan to city of Madison.....	25,000 00	25,000 00
Loan to city of Marinette.....	14,000 00	13,000 00
Loan to B. of E., city of Madison.....	35,000 00	35,000 00
Loan to trustee of village of Wonewoc....	7,500 00	6,666 67
Loan to town of Arpin.....	8,000 00	8,000 00
Loan to village of Blanchardville.....	5,200 00	4,550 00
Loan to village of Birnamwood.....	8,000 00	8,000 00

Normal School Fund Income

	1905	1906
Loan to town of Newbold.....	2,000 00	1,800 00
Loan to B. S. D., town of Waubesa.....	10,000 00	20,750 00
Temporary loan to university fund income.	9,287 35	.....
Loan to Iowa county.....	.....	20,000 00
Loan to city of Waupaca.....	.....	14,000 00
Loan to town of Menomonie.....	.....	4,000 00
Loan to town of Sheil Lake .....	.....	10,000 00
Loan to town of Eaton.....	.....	1,250 00
Total	\$1,937,851 20	\$1,934,431 52

NORMAL SCHOOL FUND INCOME.

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

RECEIPTS.

	1905.	1906.
Interest on certificates of sales and individual and school district loans.....	\$198 72	\$3,978 26
Interest on bank deposits	3,473 19	3,973 74
General fund, interest on certificates of indebtedness	36,099 00	36,099 00
General fund, app. Chap. 371, Laws 1901..	7,000 00	7,000 00
General fund, app. Chap. 133, Laws 1905..	7,000 00	.....
Drainage fund, interest on loan.....	258 20	.....
General fund, transfer on account of tax not levied in 1904.....	230,000 00	.....
State Insurance fund, loss by tornado, River Falls Normal	96 28	.....
Interest on loans and bonds	52,942 71	49,628 06
Normal schools, collections	23,343 97	24,367 24
General fund, app. Chap. 295, Laws 1903..	.....	5,000 00
General fund, transfer on account of tax not levied in 1905 .....	.....	75,000 00
Total	\$360,412 07	\$205,046 30

DISBURSEMENTS.

Winnebago county, interest refunded.....	\$942 08	.....
Interest refunded	18 86	\$4 63
Normal Schools and Teachers' Institutes	284,040 04	372,567 81
	\$285,000 98	\$372,572 44

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

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

RECEIPTS.

	1905	1906
Interest on certificates of sales.....	\$36 05	\$36 05
University Co-operative Co., payment re- funded	11 18	.....
General fund, Chap. 419, Laws 1903.....	15,907 46	.....
	<u>\$15,954 69</u>	<u>\$36 05</u>

DISBURSEMENTS.

Normal fund, Chap. 419, Laws 1903, land commissioner's order No. 2699.....	\$7,000 00	.....
Normal fund income, interest	258 20	.....
Portage levee commission	14,831 70	\$3,517 35
	<u>\$22,089 90</u>	<u>\$3,517 35</u>

Delinquent Tax, and Indemnity Funds.

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.

	1905	1906
Taxes on state lands.....	\$250 69	\$160 86
Adams county, overpayment refunded....	15 80	.....
	<u>\$266 49</u>	<u>\$160 86</u>
	=====	=====

DISBURSEMENTS.

Apportionment to counties	\$261 80	243 26
---------------------------------	----------	--------

INDEMNITY SWAMP LAND FUND.

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

	1905	1906
Balance, June 30, 1905	\$1,400 74	.....
Balance, June 30, 1906 .....	.....	\$1,400 74

Miscellaneous Funds.

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

Chap. 352, Laws of 1883.

	1905	1906
Balance, June 30, 1905	\$284 45	.....
Balance, June 30, 1906		\$284 45

REDEMPTION FUND.

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

	1905	1906
Balance June 30, 1905	\$151 92	.....
Balance June 30, 1906		\$151 92

DEPOSIT FUND.

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

	1905	1906
Balance June 30, 1905	\$10,313 83	.....
Balance June 30, 1906		\$10,313 83

Miscellaneous Funds.

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

	1905	1906
Balance June 30, 1905	\$9,548 10	.....
Balance June 30, 1906 .....	.....	\$9,548 10

WISCONSIN RAILROAD FARM MORTGAGE LAND COMPANY.

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

	1905	1906
Balance June 30, 1905	\$4,415 67	.....
Balance June 30, 1906 .....	.....	\$4,415 67

ALLOTMENT FUND.

Section 3, of 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 the 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.

	1905	1906
Balance June 30, 1905	\$956 54	.....
Balance June 30, 1906 .....	.....	\$956 54

Miscellaneous Funds.

MEDICAL EXAMINERS' FUND.

RECEIPTS.

	1905	1906
Residue, Chap. 426, Section 4, Laws 1903..	\$87 11	.....

MEMORIAL HALL FUND.

DISBURSEMENTS.

	1905.	1906.
Memorial hall	\$161 17	\$24 87

STATE INSURANCE FUND.

(Chap. 68, Laws 1903.)

RECEIPTS.

	1905	1906
Premiums	\$16,255 39	\$17,828 97
General fund, transfer	53,000 00	.....
United States Gypsum Co. refund.....	142 57	.....
Brown, F. G. and F. M., rent refunded...	6 25	.....
	<hr/>	<hr/>
	\$69,404 21	\$17,828 97
	<hr/>	<hr/>

DISBURSEMENTS.

Capitol fire	\$63,823 00	\$4,593 45
Normal fund income, River Falls Normal school, loss by tornado.....	96 28	.....
Board of Agriculture, fire loss .....	.....	1,300 00
Free Library commission, fire loss .....	.....	74 35
School for Blind, fire loss .....	.....	1,000 00
Industrial School for Girls, payment re-funded .....	.....	1 64
	<hr/>	<hr/>
	\$63,919 28	\$6,969 44

Miscellaneous Funds.

HUNTING LICENSE FUND.

Chap. 312, Laws of 1899, amended by Chap. 358, Laws of 1901.

RECEIPTS.

	1905	1906
From counties, non-resident and deer licenses, confiscated fish and game	\$87,673 63,	\$88,156 20
	<u>=====</u>	<u>=====</u>

DISBURSEMENTS.

General fund, Chap. 484, Laws 1905.....	.....	\$10,000 00
Game wardens, per diem and expenses....	\$94,024 90	70,315 09
	<u>=====</u>	<u>=====</u>
	\$94,024 90	\$80,315 09

INSPECTION OF ILLUMINATING OILS.

Chap. 466, Laws of 1901.

RECEIPTS.

	1905	1906
Fees collected	\$29,871 50	\$30,432 28
	<u>=====</u>	<u>=====</u>

DISBURSEMENTS.

Inspector and deputy inspectors	\$21,980 09	\$22,375 66
Reversion to general fund	7,891 41	8,056 62
	<u>=====</u>	<u>=====</u>
	\$29,871 50	\$30,432 28

Miscellaneous Funds.

FOREST RESERVE FUND.

Section 21, Chap. 264, Laws 1905.

RECEIPTS.

	1906.
Sale of lands	\$4,834 82
	=====

DISBURSEMENTS.

	1906.
Land purchased	\$550 00

PORTAGE LEVEE FUND.

Chap. 340, Laws 1905.

RECEIPTS.

	1906.
Appropriation	\$5,000 00
	=====

DISBURSEMENTS.

	1906.
Portage Levee commission	\$2,264 57

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 now all been paid or converted into certificates of indebtedness to the Trust Funds except one thousand dollars, which was paid from the General Fund, August 13, 1888.

The distribution of debt on June 30, 1906, was as follows:

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

Estimate of Expenditures and Revenues.

ESTIMATE OF EXPENDITURES AND REVENUES.

I append the following detailed estimate of expenditures to be defrayed from the general fund during the fiscal years beginning July 1, 1906, and July 1, 1907, based on expenses of former years.

I also submit a careful estimate of the revenues from which such expenditures are to be defrayed.

ESTIMATE OF EXPENDITURES.

	1907	1908
Adjutant General	\$109,000 00	\$110,000 00
Quartermaster General	27,000 00	27,500 00
Attorney General	15,000 00	15,500 00
Banking Department	20,000 00	20,000 00
Board of Agriculture	12,000 00	12,000 00
Board of Control	21,500 00	21,500 00
Board of Forestry	12,000 00	12,000 00
Board of Health	8,500 00	8,500 00
Bureau of Labor	34,000 00	34,000 00
Circuit Courts	100,000 00	100,000 00
Civil Service Commission	10,000 00	10,000 00
Dairy and Food Commissioner	36,000 00	36,000 00
Executive Department	15,000 00	15,000 00
Fish and Game Department	4,000 00	4,000 00
Free Library Commission	28,000 00	28,000 00
Geological Survey	13,000 00	13,000 00
Grain and Warehouse Com.	3,600 00	3,600 00
Historical Society	33,000 00	33,000 00
Insurance Commissioner	22,000 00	22,000 00
Land Department	6,800 00	6,800 00
Oil Inspection	250 00	250 00
Railroad Commissioner	10,000 00	.....
Railroad Commission	26,000 00	26,000 00
State Department	42,500 00	42,500 00
State Library	8,300 00	8,300 00
State Superintendent	39,000 00	39,000 00
Superintendent of Public Property including paper	115,500 00	116,000 00
Supreme Court	55,000 00	55,000 00
Tax Commission	47,500 00	47,500 00
Treasurer	22,500 00	22,500 00
Treasury Agent	8,500 00	8,500 00
Veterinarian	28,000 00	30,000 00
Board of Arbitration	300 00	300 00
Inspector of Apiaries	700 00	700 00
Manual Training in High Schools	5,000 00	5,000 00
Common Schools, including interest on state debt	111,000 00	110,000 00
Common Schools, Chap. 313, Laws 1903, less salary and expenses of Rural School Inspector	197,000 00	197,000 00

Estimates of Expenditures.

	1907	1908
State University, including interest on state debt	32,500 00	32,500 00
State University, Sec. 2, Chap. 320, Laws 1905	200,000 00	200,000 00
Normal Schools, including interest on state debt and balance of tax not levied in 1905	198,100 00	43,100 00
Milwaukee Normal, Chap. 175, Laws 1905	185,000 00	.....
La Crosse Normal, Chap. 121, Laws 1905..	10,000 00	.....
Platteville Normal, Chap. 295, Laws 1903	30,000 00	.....
Platteville Normal, Chap. 175, Laws 1905	100,000 00	.....
Academy Sciences Arts and Letters.....	1,100 00	1,100 00
Graded Schools	75,000 00	75,000 00
Free High School's	98,000 00	98,000 00
Deaf Mute Instruction in Cities	32,000 00	32,000 00
County Training Schools for Teachers....	28,000 00	28,000 00
County Schools of Agriculture and Domestic Economy	8,000 00	8,000 00
San Jose Scale	500 00	500 00
Teachers' County Institutes	9,000 00	9,000 00
Archeological Society	500 00	500 00
Agricultural Experiment Ass'n	1,500 00	1,500 00
Industrial School for Girls	2,700 00	.....
Work-Shop for Blind	5,979 00	4,000 00
Charitable and Penal Institutions	900,000 00	900,000 00
Maintaining Chronic Insane, including Acute and Chronic Insane	490,000 00	495,000 00
Wisconsin Veterans' Home	115,000 00	115,000 00
Capitol Building Com.	150,000 00	450,000 00
Commissioners of Fisheries.....	30,500 00	30,500 00
Bar Examiners	3,000 00	3,000 00
Census of 1905	5,100 00	.....
Bounty on Wild Animals.....	31,000 00	31,000 00
Inter-State Park Commissioners.....	5,178 00	7,000 00
Statements of Sales of Real Estate....	1,500 00	1,500 00
Governor's Contingent Fund.....	2,500 00	.....
County Agricultural Societies.....	70,000 00	70,000 00
Shiloh Battlefield Commission.....	900 00	.....
Andersonville Monument Commission....	10,300 00	.....
Vicksburg Monument Commission.....	29,500 00	.....
Dairymen's Association	4,500 00	4,500 00
Cheesemaker's Association	950 00	950 00
Cranberry Grower's	250 00	250 00
Washington and Ozaukee Co.'s and N. Milwaukee Firemen's Association.....	75 00	.....
Horticultural Society	5,600 00	5,600 00
Buttermaker's Association	500 00	500 00
Poultry Association	200 00	200 00
Memorial Hall	195 00	.....
Portrait of A. R. Hall.....	500 00	.....
Claims Against United States.....	4,000 00	4,000 00
Report of Real Estate Mortgages.....	1,300 00	1,300 00
University Investigation Committee.....	300 00	.....

Estimates of Expenditures.

	1907	1908
Insurance Investigation Committee.....	10,000 00	.....
Commissioners of Public Printing.....	900 26	75 00
Nelson Dewey Monument, Chap. 370, Laws 1905 .....	.....	5,000 00
	<u>=====</u>	<u>=====</u>

LEGISLATIVE EXPENSES.

Salaries and mileage of Senators.....	17,500 00	.....
Salaries and mileage of Assemblymen....	54,000 00	.....
Clerk hire, Senate and Assembly.....	40,000 00	.....
Committees and miscellaneous expenses.	2,500 00	.....
Printing	8,000 00	12,000 00
Blue Book .....	.....	15,000 00
Publishing General Laws.....	.....	56,000 00
Publishing Local Laws.....	.....	150 00
	<u>=====</u>	<u>=====</u>
	\$4,261,077 26	\$3,982,675 00

RECEIPTS.

	1907.	1908.
Balance in General Fund.....	\$1,225,992 26	\$1,552,185 00
From Suit Tax	6,300 00	6,400 00
From Counties for Charitable and Penal Institutions	282,000 00	184,000 00
From Counties for Free High Schools...	100,000 00	100,000 00
From Counties for Graded Schools.....	80,000 00	80,000 00
From Counties for Interest on State Debt	157,570 00	157,570 00
From Railroad Companies.....	2,700,000 00	2,850,000 00
From Palace and Sleeping Car Companies	4,500 00	4,500 00
From Freight Line Companies.....	2,700 00	2,700 00
From Express Companies	10,000 00	10,000 00
From Street Railway and Electric Light companies	18,000 00	18,000 00
From Telegraph Companies	13,500 00	14,000 00
From Telephone Companies	30,000 00	30,000 00
From Boom and Improvement Companies	500 00	500 00
From Loan and Trust Companies	8,000 00	8,000 00
From Plank-road Companies	1,300 00	1,300 00
From Fire Insurance Companies	150,000 00	155,000 00
From Life Insurance Companies	390,000 00	395,000 00
From Accident, etc. Insurance Companies	21,000 00	21,500 00
From Charitable and Penal Institutions .	150,000 00	155,000 00

Estimate of Revenues.

	1907	1908
From United States for Veteran's Home	35,000 00	35,000 00
From Secretary of State, fees, etc.	100,000 00	100,000 00
From State Supt. sale of dictionaries....	2,500 00	2,500 00
From Treasury Agent, licenses	38,000 00	38,000 00
From Insurance Commissioner, fees, etc.	59,000 00	60,000 00
From Banking Commissioner, fees, etc...	8,000 00	8,000 00
From Interest on bank deposits	21,500 00	22,000 00
From Oil Insepection fund transfer	7,900 00	8,000 00
From Inheritance Tax	175,000 00	175,000 00
From Miscellaneous sources	15,000 00	15,000 00
Total estimated receipts	5,813,262 26	6,209,155 00
Total estimated disbursements	4,261,077 26	3,982,675 00
Estimated Balance, June 30, 1907 and 1908	\$1,552,185 00	\$2,226,480 00

Details of Report.

DETAILS OF REPORT.

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

"A"

Includes detailed statements of the receipts and disbursements of the several funds belonging to the state for the fiscal years 1905 and 1906.

"B"

Under "B" the valuation of taxable property of the several counties of the state, as determined by the State Tax Commission for the years 1904 and 1905, and the apportionment of the state tax and special charges for said years are given.

"C"

Abstract of the assessment rolls of the several counties as returned to this department for the years 1904 and 1905, showing the average assessed value of live stock and real estate by counties, and the total assessed value of all property in the state.

"D"

Valuation of property in the different counties in the state as fixed by the county board of supervisors and town assessors, and the amount of state, county, town, city and village taxes levied in 1904 and 1905.

"E"

Statement showing for what purpose the county tax was expended in the several counties for the years ending December 31, 1904 and 1905.

"F"

Statements showing all indebtedness of towns, cities, villages and school districts, December 31, 1904 and 1905.

Details of Report.

"G"

Statement showing all indebtedness of the several counties, December 31, 1904 and 1905.

"H"

Report of agricultural societies for 1904 and 1905.

"I"

Statement showing property exempt from taxation for 1905.

"J"

Statement of defectives under the provisions of section 1014, W. S. 1898 for 1905.

"K."

Statement showing amount of inheritance tax reported by county treasurers to July 1, 1906.

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"A"—General Fund Receipts for 1905.

APPENDIX "A"

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1905.

GENERAL FUND RECEIPTS.

Counties.	Suit Tax.	Special Charges
Adams	\$33 00	\$1,562 88
Ashland	144 00	5,577 07
Barron	49 00	6,242 87
Bayfield	89 00	5,348 53
Brown	171 00	3,934 59
Buffalo	24 00	3,609 27
Burnett	11 00	1,569 11
Calumet	17 00	3,163 21
Chippewa	55 00	2,920 73
Clark	80 00	4,112 43
Columbia	72 00	2,209 82
Crawford	40 00	5,306 04
Dane	215 00	6,327 60
Dodge	39 00	3,634 59
Door	19 00	4,022 42
Douglas	101 00	8,562 34
Dunn	39 00	2,441 82
Eau Claire	127 00	2,762 57
Florence	23 00	693 12
Fond du Lac	59 00	3,143 37
Forest	26 00	492 55
Gates	40 00	1,191 65
Grant	96 00	2,875 49
Green	57 00	1,803 46
Green Lake	37 00	3,646 56

"A"—General Fund Receipts for 1905.

Counties.	Suit Tax.	Special Charges
Iowa	58 00	1,375 65
Iron	23 00	1,916 00
Jackson	59 00	4,766 11
Jefferson	29 00	4,050 59
Juneau	70 00	6,641 46
Kenosha	38 00	5,532 68
Kewaunee	16 00	3,210 65
La Crosse	136 00	4,952 59
Lafayette	29 00	3,897 96
Langlade	73 00	2,694 01
Lincoln	65 00	4,310 02
Manitowoc	51 00	4,078 10
Marathon	117 00	3,932 03
Marinette	107 00	7,609 11
Marquette	21 00	3,207 29
Milwaukee	1,012 00	13,703 48
Monroe	50 00	2,314 10
Oconto	80 00	7,344 89
Oneida	55 00	2,767 80
Outagamie	118 00	3,356 75
Ozaukee	13 00	4,517 78
Pepin	17 00	2,141 01
Pierce	57 00	5,010 32
Polk	34 00	4,728 98
Portage	81 00	8,415 25
Price	56 00	3,411 56
Racine	96 00	7,076 51
Richland	65 00	1,192 43
Rock	150 00	4,381 29
St. Croix	52 00	2,442 32
Sauk	79 00	1,638 11
Sawyer	70 00	584 05
Shawano	109 00	4,334 28
Sheboygan	71 00	4,708 90
Taylor	36 00	4,150 60
Trempealeau	22 00	1,882 62
Vernon	52 00	2,937 33
Vilas	40 00	977 05
Walworth	76 00	2,295 87
Washburn	31 00	1,440 93
Washington	45 00	2,089 90
Waukesha	87 00	7,620 87
Waupaca	68 00	3,070 20
Waushara	18 00	2,748 48
Winnebago	141 00	5,071 67
Wood	79 00	5,019 37
Total	\$5,515 00	\$272,703 04

"A"—General Fund Receipts for 1905.

RAILROAD COMPANIES.		
Abbotsford and Northeastern	\$201 77	.....
Ahnapee and Western	2,041 97	.....
Bayfield Transfer	49 30	.....
Big Falls	228 81	.....
Chicago, Burlington and Quincy	89,964 11	.....
Chicago, Milwaukee and St. Paul	602,724 48	.....
Chicago, and Northwestern	623,370 55	.....
Chicago, St. Paul, Minneapolis and Omaha	209,285 41	.....
Chicago, Harvard & Geneva Lake	47 25	.....
Chicago, & Lake Superior	16 40	.....
Chicago Lake Shore & Eastern	4,049 28	.....
Chippewa Valley & Northern	255 04	.....
Chippewa River & Northern	60 00	.....
Drummond & Southwestern	612 12	.....
Dunbar & Wausaukee	426 79	.....
Duluth, South Shore & Atlantic	14,633 57	.....
Duluth, South Shore & Atlantic, back tax	616 63	.....
Duluth, Superior & Western Term	4,621 42	.....
Fairchild & Northeastern	1,032 93	.....
Glenwood & Northern	252 36	.....
Great Northern	39,763 83	.....
Great Northern, back tax	304 91	.....
Green Bay & Western	20,408 67	.....
Hazelhurst & Southeastern	301 74	.....
Hawthorne, Nebagamon & Superior	805 93	.....
Hillsboro & Northeastern	192 98	.....
Holmes & Sons	848 02	.....
Illinois Central	456 55	.....
Iola & Northern	83 31	.....
Kewaunee, Green Bay and Western	4,549 63	.....
Lake Shore & Eastern	102 50	.....
Lake Superior Term & Transfer	81 65	.....
Laona & Northern	297 40	.....
Marathon County	397 83	.....
Marinette, Tomahawk & Western	1,646 03	.....
Mattoon Ry.	629 22	.....
Mineral Point & Northern	80 27	.....
Minneapolis, St. Paul & Ashland	1,313 99	.....
Minneapolis, St. Paul & Sault Ste Marie ..	67,767 19	.....
Minneapolis, St. Paul & Sault Ste Marie, back tax	6,601 37	.....
Northern Pacific	24,551 22	.....
Northwestern Coal	746 58	.....
Oshkosh Transportation	343 18	.....
Robbins Ry.	618 37	.....
Stanley, Merrill & Phillips	4,688 19	.....
Tony & Northeastern	74 14	.....
Whitcomb & Morris	114 40	.....
West Range	35 00	.....
Winona Bridge	406 78	.....
Wisconsin & Michigan	1,935 12	.....
Wisconsin Central	221,000 32	.....
Wisconsin Western	258 05	.....
		\$1,955,894 56

"A"—General Fund Receipts for 1905.

FREIGHT LINE COMPANIES		
St. Louis Refrigerator Car Co.	\$ 4 05	.....
National Car Line Co.	19 71	.....
Union Refrigerator Co.	10 21	.....
Cold Blast Transportation Co.	11 67	.....
Union Tank Line Co.	1,086 28	.....
American Refrigerator Transit Co.	5 20	.....
Cudahy Milwaukee Refrigerator Line	206 80	.....
American Fast Freight Line	32 42	.....
Chicago, New York & Boston Ref. Co.	23 70	.....
Cudahy Packing Co.	1 61	.....
Armour Car Lines	171 20	.....
Provision Dealers' Dispatch	72	.....
Swift Refrigerator Transp. Co.	95 85	.....
Street Western Stable Car Lines	141 02	.....
Live Poultry Transp. Co.	2 32	.....
Merchants Dispatch Transp. Co.	117 80	.....
Pere Marquette Line	59 70	.....
		\$1,990 26
STREET RAILWAY AND ELECTRIC LIGHT COMPANIES		
Waukesha County	\$ 128 99	.....
Ashland County	91 95	.....
Manitowoc County	58 72	.....
Outagamie County	221 76	.....
Milwaukee County	11,845 52	.....
Waupaca County	36 31	.....
Winnebago County	305 93	.....
Sheboygan County	217 57	.....
Racine County	319 25	.....
Dane County	179 33	.....
Fond du Lac County	196 14	.....
		\$13,601 47
TELEGRAPH COMPANIES.		
Chicago, Milwaukee and Lake Superior Telegraph Co.	627 75	.....
North American Telegraph Co.	659 60	.....
Western Union Telegraph Co.	12,001 59	.....
		\$13,288 94
EXPRESS COMPANIES.		
Western Express Co.	\$ 116 00	.....
Adams Express Co.	622 21	.....
Northern Pacific Express Co.	86 07	.....
United States Express Co.	2,326 49	.....
American Express Co.	5,232 99	.....
		\$8,383 76
PALACE AND SLEEPING CAR COMPANIES.		
The Pullman Co.	\$3,555 79	.....
		\$3,555 79

"A"—General Fund Receipts for 1905.

PLANK ROAD COMPANIES—		
Milwaukee and Menominee Falls Turn		
Pike Co	96 36	.....
Milwaukee & Janesville Plank Road Co ..	114 17	.....
Milwaukee & Brookfield Turn		
Pike Road Co	14 19	.....
Milwaukee & Cedarburg Plank Road Co.	54 76	.....
Sheboygan & Fond du Lac Plank Road Co.	27 13	.....
		\$306 61
TELEPHONE COMPANIES.		
Algoma Telephone Co.	\$ 22	.....
Argyle Telephone Co.	16 20	.....
Amberg Telephone Co.	2 25	.....
American Telephone & Telegraph Co	28 61	.....
Abbotsford Elec. Light & Telephone Co ..	23 86	.....
Almond Telephone Co.	50 97	.....
Annoton & Preston Telephone Co.	3 42	.....
Ashland Home Telephone Co.	374 36	.....
Antigo Telephone Co.	147 66	.....
Arena & Ridgeway Farmer's Tel. Co	39	.....
Athens Telephone Co.	13 27	.....
Alto Telephone Co.	49	.....
Algoma Farmer's Telephone Co.	3 15	.....
Adams Co. Metallic Telephone Co.	2 83	.....
Amherst Telephone Co.	2 45	.....
Amery Elec. Telephone Co.	32 94	.....
Badger Farmers Telephone Co.	4 46	.....
Barneveld & Hollendale Telephone Co	38 60	.....
Bristol Telephone Co.	25 98	.....
Baron Co. Telephone Co.	174 45	.....
Basswood & Eagle Corner's Tel.	7 33	.....
Bangor Telephone Co.	60 58	.....
Bell Telephone Mfg. Co.	36 45	.....
Bayfield Co. Telephone Co.	74 93	.....
Baldwin Telephone Co.	14 98	.....
Beloit Telephone Co.	218 98	.....
Baraboo Telephone Co.	188 54	.....
Bloomer Telephone Co.	78 44	.....
Badger Telephone Co.	12 59	.....
Badger State Telephone Co.	102 85	.....
Belleville Telephone Co.	31 50	.....
Burlington, Rochester & Kanesville Telephone Co.	44 77	.....
Bear Valley Telephone Co.	17	.....
Big Hollow Telephone Co.	3 47	.....
Badger Telegraph & Telephone Co.	290 71	.....
Blair Farmer's Telephone Co.	55	.....
Broadhead Telephone Co.	100 32	.....
Brigsville & Big Spring Telephone Co. ..	6 42	.....
Cumberland Telephone Co.	35 57	.....
Ceder Lake Telephone Co.	2 22	.....
Calumet Telephone Co.	9 39	.....
Casco & Brussels Telephone Co.	2 09	.....
Cambridge Telephone Co.	10 80	.....

"A"—General Fund Receipts for 1905.

TELEPHONE COMPANIES—continued.

Central Wisconsin Long Distance Telephone Co.	29 25	.....
Citizen's Telephone Co.	682 89	.....
Chippewa Valley Telephone Co.	91 99	.....
Citizen's Telephone Co.	421 67	.....
Cranmoor Telephone Co.	1 98	.....
Columbia county Telephone Co.	14 11	.....
Cashton Telephone Co.	20 25	.....
Clinton Telephone Co.	89 84	.....
Crosby & Blaisdale Telephone Co.	11 65	.....
Christiana Farmer's Telephone Co.	31	.....
Citizen's Telephone & Telegraph Co.	88 64	.....
Dane County Rural Telephone Co.	15 20	.....
Durand Light & Power Co.	60 70	.....
Dodgeville & Union Mills Telephone Co. ..	04	.....
Dane County Telephone Co.	949 72	.....
Douglas County Telephone Co.	462 88	.....
Dodgeville & Northern Telephone Co.	07	.....
Edgerton Telephone Co.	95 10	.....
Elroy Telephone Co.	71 60	.....
Eau Claire County Telephone Co.	9 90	.....
Eastern Wisconsin Telephone Co.	93 67	.....
Eaureka Telephone Co.	2 97	.....
Eagle Telephone Co.	131 96	.....
East Valley Telephone Co.	13 27	.....
Evansville Telephone Co.	95 50	.....
Eau Galle	4 35	.....
Footville Telephone Co.	34 30	.....
Freistadt & Cedarburg Tel. Co.	1 66	.....
Farmer's Tel. Co. (Orford & New Haven)	3 37	.....
Fox River Valley Telephone Co.	85 99	.....
Farmer's Tel. Co (Lancaster)	14 13	.....
First Farmer's Telephone Co.	15	.....
Farmer's Telephone Co.	32	.....
Farmer's Exchange Telephone Co.	70 67	.....
Farmer's Independent Telephone Co.	2 92	.....
Farmer's Union Telephone Co.	2 24	.....
Fennimore Mutual Telephone Co.	4 35	.....
Five Point Telephone Co.	44	.....
Farmer's Lake Shore Telephone Co.	2 97	.....
Farmers, Hixton & Northfield Tel. Co. ..	11	.....
Farmers & Merchants Telephone Co.	5 63	.....
Farmers Telephone Co. (Porter)	1 41	.....
Grafton Telephone Co.	10 86	.....
Glidden Telephone Co.	40 95	.....
Grant Co. Telegraph & Tel. Co.	47 79	.....
Grant Co. Telephone Co.	58	.....
Gray Telephone Co.	4 15	.....
Hammond Telephone Co.	10 88	.....
Hulls Crossing Farmer's Tel Co.	33	.....
Hyland Telephone Co.	1 53	.....
Hixton & Alma Center Farmer's Telephone Co.	04	.....
Iowa County Telephone Co.	80	.....
Ithica Telephone Co.	4 16	.....

"A"—General Fund Receipts for 1905.

TELEPHONE COMPANIES—continued.		
Inter-State Telephone Co	5 06	.....
Iowa Telephone Co.	2 42	.....
Jefferson County Telephone Co.	95 38	.....
Jackson Telephone Co.	4 83	.....
Jefferson Telephone Co	23 76	.....
Kilbourn Telephone Co.	13 32	.....
Kirchhayne Telephone Co.	1,34	.....
Knapp Telephone Co.	10 26	.....
Ludington Telephone Co.	7 90	.....
Lone Rock Telephone Co.	22	.....
Lindsay Telephone Co.	66	.....
Leeds Farmer's	18 30	.....
Luxenberg Telephone Co.	7 83	.....
Loretta and Logansville Telephone Co....	15	.....
Lincoln Farmer's Telephone Co.....	46	.....
La Crosse Telephone Co.....	515 43	.....
Leathern and Smith Telephone Co.....	7 04	.....
La Crosse Interurban Telephone Co.....	134 55	.....
Lime Ridge Telephone Co.....	2 61	.....
Lodi Telephone Co.	55 86	.....
Lisbon Telephone Co.....	33	.....
Marquette Telephone Co.....	10 28	.....
Mazomanie Telephone Co.....	33 08	.....
Markesan Telephone Co.....	16 86	.....
Marion and Northern Telephone Co.....	78 29	.....
Menomonie Falls Telephone Co.....	18 11	.....
Michigan State Telephone Co.....	33 05	.....
Marshfield Telephone Co.....	142 40	.....
Mineral Point Telephone Co.....	86 03	.....
Milton and Milton Junction Tel. Co.....	96 71	.....
Merrill Telephone Co.....	190 14	.....
Mequon Telephone Co.....	11 29	.....
Mondovi Telephone Co.....	39 39	.....
Mt. Horeb Independent Telephone Co....	47 66	.....
Monroe County Telephone Co.....	170 73	.....
Monroe Telephone Co.....	193 93	.....
Marathon County Telephone Co.....	56 89	.....
Muscoda Mutual Telephone Co.....	6 07	.....
Mt. Vernon Telephone Co.....	13 70	.....
Manitowoc and Western Telephone Co....	25 20	.....
Mutual Telephone Co.	7 50	.....
Mauston Electric Service Co.	75 41	.....
McFarland Telephone Co.	15 85	.....
Northwestern Telephone Exchange Co....	142 63	.....
North Wisconsin Toll Line	89 19	.....
Nebagamon Telephone Co.	18 82	.....
Northwestern Telephone Co.	54	.....
Orfordville Telephone Co.	63 36	.....
Oakfield Telephone Co.	42 66	.....
Ontario and Wilton Telephone Co.	28 58	.....
Oneida and Vilas Co.'s Telephone Co.....	19 92	.....
Osseo Telephone Co.	51 19	.....
Ocean Wave Telephone Co.	07	.....
Oregon Telephone Co.	36 74	.....
Prentice Telephone Co.	8 55	.....

"A"—General Fund Receipts for 1905.

TELEPHONE COMPANIES—continued.		
Platteville, Rewey and Ellenboro Telephone Co.	2	81
Pierce County Telephone Co.	129	35
Pardeville Telephone Co.	38	77
Phoenix Telephone Co.	47	65
Peoples' Telephone Co.	6	50
Port Wing Telephone Co.	16	19
Plymouth Telephone Exchange	59	64
Price County Telephone Co.	56	70
Portage Telephone Co.	128	30
Pepin Telephone Co.	11	51
Pine Bluff Telephone Co.	5	07
People's Telephone Co. (Loyd)	6	41
Portage and Kilbourn Telephone Co.	1	69
People's Telephone Co. (Rio)	145	95
People's Telephone Co. (Superior)	944	42
Rudd and Rood Telephone Co.	12	65
Reynolds, M. L., Telephone Co.	7	88
River Telephone Co.	5	96
Richfield, Menomonie Falls and Holy Hill Telephone Co.	1	00
Rewey and Mineral Point Telephone Co.	44	
Richwood and Akan Farmers' Telephone Co.	1	72
Reedsburg Telephone Co.	85	52
Roberts Telephone Co.	6	27
Richfield, Huberton and Holy Hill Telephone Co.	5	97
Rapids and Western Telephone Co.	83	
Rhineland Mutual Telephone Co.	152	30
Ripon Telephone Co.	43	88
Rock County Telephone Co.	422	08
Richwood Farmer's Telephone Co.	45	
Rock County Farmer's Telephone Co.	19	84
Rib Lake Telephone Co.	11	25
Silver Creek Telephone Co.	1	51
South Hustisford Telephone Co.	1	18
Spring Green and Wyoming Telephone Co.	99	
State Long Distance Telephone Co.	6	24
Sharon Telephone Co.	43	68
Star Telephone Co.	11	26
St. Croix Telephone Co.	102	21
Shaw Telephone Co.	86	
Scandinavia Telephone Co.	14	75
Springfield Farmers' Telephone Co.	54	
Tomah Electric & Telephone Co.	95	93
Troy & Honey Creek Telephone Co.	104	35
Telephone Toll Line	21	83
Tenney Telephone Co.	25	
Union Telephone Co.	6	30
Union Telephone Co.	91	00
Union Telephone Co.	159	33
Utica Telephone Co.	60	
Union Grove Telephone Co.	6	75
Union Prairie du Chien Telephone Co.	41	78
Urness, P. H. Telephone Co.	12	64
United Telephone Co.	107	56

"A"—General Fund Receipts for 1905.

TELEPHONE COMPANIES—continued.		
Viroqua Telephone Co.	87 06	.....
Wood, F. C., Telephone Co.	24 98	.....
Wausaukee Telephone Co.	17 14	.....
Westford Telephone Co.	2 16	.....
Westby Telephone Co.	34 86	.....
Warley Telephone Co.	19	.....
Western Wisconsin Telephone Co.	278 81	.....
West Spring Green Telephone Co.	13	.....
Walworth Telephone Exchange	16 98	.....
Western Crawford Co. Farmers' Telephone Co.	8 65	.....
Wausau Telephone Co.	284 70	.....
Wisconsin Telephone Co.	40,236 48	.....
Waushara Telephone Co.	140 07	.....
Windlake Telephone Co.	5 63	.....
West Wisconsin Telephone Co.	32 61	.....
Wood County Telephone Co.	178 40	.....
Walworth County Telephone Co.	131 22	.....
White Oak Telephone Co.	3 60	.....
		\$53,475 10
BOOM AND IMPROVEMENT COMPANIES.		
Pelican Boom Co.	\$26 02	.....
Keshena Improvement Co.	\$106 10	.....
Wolf River Boom Co.	92 59	.....
Lumbermen's Boom Co.	25 26	.....
Tomahawk River Improvement Co.	38 15	.....
Tomahawk Land & Boom Co.	28 00	.....
		\$316 12
LOAN AND TRUST COMPANIES.		
Oshkosh Savings & Trust Co.	\$368 12	.....
Wisconsin Fidelity Trust & Safe Deposit Co.	446 18	.....
Northwestern Loan & Trust Co.	446 41	.....
Wisconsin Trust & Security Co.	808 85	.....
Savings, Loan & Trust Co.	612 65	.....
Citizens Trust Co.	613 66	.....
Milwaukee Trust Co.	951 50	.....
		\$4,247 37
CHARITABLE AND PENAL INSTITUTIONS		
State Hospital for Insane	\$6,087 56	.....
Northern Hospital for Insane	7,330 67	.....
Home for Feeble Minded	2,488 32	.....
School for Deaf	1,031 86	.....
School for Blind	1,011 09	.....
State Public School	602 80	.....
Industrial School for Boys	1,436 46	.....
State Reformatory	41,082 01	.....
State Prison	73,177 52	.....
		\$134,248 29

"A"—General Fund Receipts for 1905.

VESSEL TONNAGE TAX.		
Ashland County	\$10 65	.....
Bayfield County	79	.....
Brown County	127 41	.....
Door County	2 58	.....
Douglas County	19 47	.....
Kewaunee County	2 73	.....
Manitowoc County	328 24	.....
Marinette County	18 12	.....
Milwaukee County	1,216 41	.....
Ozaukee County	4 95	.....
Sheboygan County	11 16	.....
		\$1,742 51
INHERITANCE TAX.		
Adams County	\$12 42	.....
Barron County	93 51	.....
Brown County	118 05	.....
Calumet County	265 40	.....
Chippewa County	137 12	.....
Clark County	42 10	.....
Columbia County	1,097 35	.....
Dane County	3,132 35	.....
Dodge County	605 99	.....
Door County	36 01	.....
Douglas County	62 81	.....
Eau Claire County	378 86	.....
Fond du Lac County	4,059 34	.....
Grant County	649 31	.....
Green County	2,258 55	.....
Green Lake County	383 37	.....
Iowa County	716 60	.....
Jackson County	63 52	.....
Jefferson County	2,834 24	.....
Juneau County	145 80	.....
Kenosha County	1,699 22	.....
La Crosse County	651 37	.....
Lafayette County	1,795 48	.....
Lincoln County	17 88	.....
Manitowoc County	624 14	.....
Marathon County	667 03	.....
Marinette County	702 77	.....
Marquette County	43 46	.....
Milwaukee County	81,004 56	.....
Monroe County	813 71	.....
Oneida County	250 26	.....
Outagamie County	1,634 56	.....
Ozaukee County	51 23	.....
Pierce County	263 23	.....
Polk County	719 75	.....
Portage County	1,128 49	.....
Racine County	1,775 74	.....
Rock County	2,377 36	.....
St. Croix County	356 72	.....
Sauk County	552 83	.....

"A"—General Fund Receipts for 1905.

INHERITANCE TAX—continued.		
Shawano County	22 88	.....
Sheboygan County	1,857 68	.....
Trempealeau County	174 46	.....
Vernon County	505 32	.....
Walworth County	1,229 68	.....
Washington County	434 76	.....
Waukesha County	3,917 07	.....
Waupaca County	64 46	.....
Winnebago County	3,536 00	.....
		\$125,964 80
INSURANCE COMPANIES.		
<i>Fire:</i>		
Aetna Insurance Co.....	\$1,876 06	.....
Agricultural Insurance Co.....	611 92	.....
Allemannia Fire Insurance Co.....	208 23	.....
American Central Insurance Co.....	1,113 65	.....
American Fire Insurance Co.....	912 37	.....
American Insurance Co., Boston.....	244 13	.....
American Insurance Co., Newark.....	2,782 85	.....
Anchor Fire Insurance Co.....	248 01	.....
Assurance Co. of America.....	268 93	.....
Atlanta-Birmingham Fire Insurance Co..	211 07	.....
Aachen and Munich Fire Insurance Co..	729 88	.....
Atlas Assurance Co.....	735 33	.....
Boston Insurance Co.....	93 09	.....
British-American Insurance Co.....	374 51	.....
Buffalo Commercial Insurance Co.	127 96	.....
Buffalo German Insurance Co.....	361 85	.....
British-American Assurance Co.....	1,259 63	.....
British and Foreign Marine Insurance Co..	42 51	.....
Concordia Fire Insurance Co.....	2,265 80	.....
Camden Fire Insurance Co.....	592 43	.....
Capital Fire Insurance Co.....	415 65	.....
Citizen's Insurance Co. of Missouri.....	984 17	.....
Colonial Assurance Co.....	391 70	.....
Commerce Insurance Co.....	144 78	.....
Commercial Union Fire Insurance Co....	231 93	.....
Commonwealth Insurance Co.....	253 34	.....
Connecticut Fire Insurance Co.....	1,688 23	.....
Consolidated Fire and Marine Ins. Co...	305 38	.....
Continental Insurance Co.....	2,084 07	.....
Central Manufacturer's Mutual Ins. Co...	291 85	.....
Caledonia Insurance Co.....	258 34	.....
Commercial Union Assurance Co.....	3,110 47	.....
Delaware Insurance Co.....	410 00	.....
Detroit Fire and Marine Insurance Co....	644 41	.....
Dubuque Fire and Marine Ins. Co.....	834 37	.....
Dutchess Insurance Co.....	130 80	.....
Eastern Fire Insurance Co.....	42 84	.....
Equitable Fire and Marine Insurance Co..	806 97	.....

"A"—General Fund Receipts for 1905.

INSURANCE COS.—continued.		
Farmers and Merchants Insurance Co....	271 99	.....
Federal Insurance Co.....	314 41	.....
Fire Association of Philadelphia.....	2,659 17	.....
Fire Ins. Co. of County of Philadelphia...	396 57	.....
Firemen's Fund Insurance Co.	1,341 35	.....
Firemen's Insurance Co.....	464 23	.....
Franklin Fire Insurance Co.....	273 38	.....
Farmer's Fire Insurance Co.....	374 16	.....
Germantown Insurance Co.....	749 28	.....
German Alliance Insurance Co.....	854 27	.....
German-American Insurance Co.....	2,521 74	.....
German Fire Insurance Co. of Indiana...	771 58	.....
German Fire Insurance Co., Peoria.....	535 43	.....
German Fire Ins. Co., Pittsburg.....	284 40	.....
German Insurance Co., Freeport.....	2,339 56	.....
German National Insurance Co.....	614 05	.....
Germania Fire Insurance Co.....	1,244 39	.....
Girard Fire and Marine Insurance Co....	285 12	.....
Glens Falls Insurance Co.....	549 93	.....
Globe and Rutgers Fire Insurance Co....	562 53	.....
General Marine Insurance Co.....	27 03	.....
Herman Farmer's Mutual Insurance Co..	539 31	.....
Hanover Fire Insurance Co.....	1,899 98	.....
Hartford Fire Insurance Co.....	6,566 62	.....
Home Fire and Marine Insurance Co....	611 32	.....
Home Insurance Co.	4,561 14	.....
Hamburg-Bremen Fire Insurance Co.....	995 21	.....
Indemnity Fire Insurance Co.....	143 85	.....
Indianapolis Fire Insurance Co.....	399 07	.....
Insurance Co. of North America.....	2,809 98	.....
Insurance Co. of State of Illinois.....	873 00	.....
Indemnity Mutual Marine Assurance Co..	30 11	.....
Liverpool, London and Globe Insurance Co., New York.....	262 02	.....
Lumber Mutual Fire Insurance Co.....	83 48	.....
Lumbermen's Mutual Fire Insurance Co..	342 28	.....
Law, Union and Crown Insurance Co....	165 56	.....
Liverpool, London and Globe Insurance Co., England	3,073 36	.....
London Assurance Corporation.....	1,016 35	.....
London and Lancashire Fire Insurance Co.	1,423 17	.....
Milwaukee Fire Insurance Co.....	1,307 30	.....
Milwaukee Mechanics Insurance Co.....	3,327 52	.....
Mechanics Insurance Co.....	458 69	.....
Mercantile Fire and Marine Insurance Co.	340 89	.....
Metropolitan Fire Insurance Co.....	213 54	.....
Michigan Fire and Marine Insurance Co..	713 10	.....
Merchants Mutual Insurance Ass'n.....	111 44	.....
Michigan Millers Mutual Fire Ins. Co....	580 66	.....
Millers Mutual Fire Insurance Co.....	90 11	.....

"A"—General Fund Receipts for 1905.

INSURANCE COS.—continued.		
Millers National Insurance Co.....	882 35	.....
Mannheim Insurance Co.....	147 51	.....
Marine Insurance Co.....	27 84	.....
Northwestern National Insurance Co.....	3,748 20	.....
Nassau Fire Insurance Co.....	160 30	.....
National Insurance Co.....	239 66	.....
National Fire Insurance Co.....	2,356 48	.....
National Union Fire Insurance Co.....	706 82	.....
Newark Fire Insurance Co.....	175 75	.....
New Hampshire Fire Insurance Co.....	1,045 75	.....
New York Fire Insurance Co.....	294 75	.....
Niagara Fire Insurance Co.....	1,507 14	.....
North British and Mercantile Insurance Co., New York.....	180 41	.....
North German Fire Insurance Co.....	507 53	.....
North River Insurance Co.....	321 85	.....
Northern Insurance Co.....	161 89	.....
Northwestern Fire and Marine Ins. Co....	28 44	.....
National Fire Insurance Co. of Dublin....	404 82	.....
North British and Mercantile Insurance Co., London	2,224 56	.....
Northern Assurance Co.....	1,619 86	.....
Norwich Union Fire Insurance Society....	1,317 29	.....
Orient Insurance Co.....	966 25	.....
Pelican Assurance Co.....	183 65	.....
Pennsylvania Fire Insurance Co.....	1,275 71	.....
Phenix Insurance Co.....	5,904 62	.....
Phoenix Insurance Co.....	2,734 49	.....
Pittsburg Insurance Co.....	121 00	.....
Providence-Washington Insurance Co....	974 28	.....
Palatine Insurance Co.....	910 45	.....
Phoenix Assurance Co., London.....	1,341 21	.....
Prussian National Insurance Co.....	980 93	.....
Queen Insurance Co. of America.....	2,062 08	.....
Reliance Insurance Co.....	415 98	.....
Rochester German Insurance Co.....	952 72	.....
Royal Exchange Assurance Co.....	690 54	.....
Royal Insurance Co.....	3,122 26	.....
Security Fire Insurance Co.....	153 22	.....
Security Insurance Co., New Haven.....	1,526 00	.....
St. Paul Fire and Marine Insurance Co..	1,711 78	.....
Spring Garden Insurance Co.....	878 29	.....
Springfield Fire and Marine Insurance Co.	2,435 17	.....
Star Fire Insurance Co.....	72 86	.....
Scottish Union and National Insurance Co.	921 38	.....
State Fire Insurance Co.....	101 18	.....
State Farmers Mutual Hail Insurance Co..	96	.....
Sun Insurance Office.....	1,018 61	.....
Svea Fire and Life Insurance Co.....	404 42	.....
St. Paul Mutual Hail and Cyclone Ass'n..	9 09	.....

"A"—General Fund Receipts for 1905.

INSURANCE COS.—continued.		
Teutonia Insurance Co	247 36	.....
Traders' Ins. Co.....	1,357 00	.....
United American Fire Insurance Co.....	620 62	.....
Union Insurance Co.....	274 96	.....
United Firemen's Insurance Co.....	418 52	.....
United States Fire Insurance Co.....	273 06	.....
Union Assurance Society.....	580 28	.....
Union Marine Insurance Co.....	157 12	.....
Westchester Fire Insurance Co.....	1,325 94	.....
Williamsburgh City Fire Insurance Co....	660 74	.....
Western Assurance Co.....	2,392 07	.....
		\$136,699 11
<i>Accident, Surety, Etc.</i>		
Aetna Indemnity Co.....	\$46 63	.....
American Bonding Co.....	138 93	.....
American Surety Co.....	226 90	.....
Aetna Life Ins. Co. (accident dept.).....	1,110 12	.....
American Credit-Indemnity Co.....	456 97	.....
Bankers' Surety Co.....	99 60	.....
City Trust, Safe Deposit and Surety Co...	24 93	.....
Casualty Co. of America.....	230 76	.....
Central Accident Insurance Co.....	512 64	.....
Continental Casualty Co.....	1,177 54	.....
Employers' Liability Assur. Corporation...	692 01	.....
Fidelity and Deposit Co.....	518 60	.....
Fidelity and Casualty Co.....	2,331 76	.....
Frankfort Marine, Accident and Plate Glass Insurance Co.....	950 82	.....
General Accident Assurance Corporation...	89 01	.....
Hartford Steam Boiler Inspection and In- surance Co.....	625 07	.....
Lloyds Plate Glass Insurance Co.....	124 25	.....
London Guarantee and Accident Co.....	886 00	.....
Maryland Casualty Co.....	833 45	.....
Metropolitan Plate Glass and Casualty In- surance Co.....	136 64	.....
National Surety Co.....	276 39	.....
New Amsterdam Casualty Co.....	118 68	.....
New Jersey Plate Glass Insurance Co.....	157 24	.....
New York Plate Glass Insurance Co.....	170 24	.....
North American Accident Insurance Co. ...	461 24	.....
Ocean Accident and Guarantee Co.....	462 22	.....
Pacific Surety Co.	59 80	.....

"A"—General Fund Receipts for 1905.

INSURANCE COS.—continued.		
Pacific Mutual Life Insurance Co. Accident Dept.	732 13	.....
Preferred Accident Insurance Co.	476 12	.....
Philadelphia Casualty Co.	148 46	.....
Security Trust and Life Insurance Co., Accident Dept.	3 46	.....
Standard Life & Accident Insurance Co.	1,752 01	.....
Title Guaranty & Trust Co.	81 05	.....
Travelers Insurance Co., Accident Dept. ..	2,941 43	.....
United States Fidelity & Guaranty Co.	571 52	.....
United States Casualty Co.	239 84	.....
United States Health & Accident Co.	302 89	.....
		\$20,167 35
<i>Life:</i>		
Central Life Assurance Society.....	\$256 60	.....
Conservative Life Insurance Co.	19 86	.....
Des Moines Life Insurance Co.	1,151 96	.....
Equitable Life Assurance Society	5,091 41	.....
Fidelity Mutual Life Insurance Co.	1,248 77	.....
Germania Life Insurance Co.	189 80	.....
Home Life Insurance Co.	909 03	.....
Manhattan Life Insurance Co.	332 47	.....
Massachusetts Mutual Life Insurance Co. .	463 03	.....
Metropolitan Life Insurance Co.	5,763 51	.....
Michigan Mutual Life Insurance Co.	1,297 10	.....
Minnesota Mutual Life Insurance Co.	1,004 00	.....
Mutual Life Insurance Co.	7,286 59	.....
Northwestern Mutual Life Insurance Co. .	308,566 62	.....
National Life Insurance Co.	3,879 20	.....
New England Mutual Life Insurance Co. .	490 00	.....
New York Life Insurance Co.	11,527 12	.....
Provident Savings Life Assurance Society	360 39	.....
Union Central Life Insurance Co.	4,356 09	.....
Washington Life Insurance Co.	752 46	.....
Wisconsin Life Insurance Co.	1,424 43	.....
		\$356,370 44
MISCELLANEOUS.		
Lost property fund, Wisconsin National Guard	\$418 87	.....
Attorney General, refund of costs, etc.	152 74	.....
Commissioner of Banking, fees.....	6,501 70	.....
Circuit Court, erroneous payment refunded by A. J. Vinje	100 00	.....
Commissioner of Insurance, fees	59,140 05	.....
Land Department, fees	840 60	.....
Executive Department, Com. of Deeds....	35 00	.....
State Department, fees	59,311 65	.....
State Superintendent, sale of dictionaries, etc.	1,855 65	.....
Treasury Agent, peddlers' licenses	1,872 75	.....
State Veterinarian by W. L. Houser, sale of slaughtered cattle	1,147 21	.....

"A"—General Fund Receipts for 1905.

MISCELLANEOUS—continued.		
Superintendent of Public Property, miscellaneous sales	1,191 60	.....
Free Library Commission, fees.....	1,306 39	.....
Tax Commission, erroneous payment refunded by W. B. Dana Co.	6 00	.....
Geological Survey, sale of bulletins	90 53	.....
State Forest Commission, Geo. Lougee, erroneous payment refunded	5 00	.....
State Forest Commission, E. M. Griffith, mileage refund	40 00	.....
State Board of Assessment, W. D. Taylor, mileage refund	43 41	.....
State Board of Assessment, H. E. Brandt, mileage refund	20 98	.....
State Board of Assessment, J. G. D. Mack, mileage refund	21 98	.....
State Board of Assessment, Alvin Haase, mileage refund	9 06	.....
Interest on General Fund deposits in banks	21,390 18	.....
Kella, A. J., by State Treasurer, rent of property, Humbolt Ave., Milwaukee	165 00	.....
United States, care of inmates Wisconsin Veterans' Home	33,097 23	.....
Transfer of balance from Oil Fund.....	7,891 41	.....
Sale of state lands	72,967 52	.....
Patent fees, interest and penalty.....	1,350 16	.....
United States civil war claims	727,740 18	.....
Henry, W. A., nursery inspection.....	234 17	.....
La Follette, Gov. R. M., Chap. 54, Laws 1903, balance paid into Treasury	1,303 18	.....
Houser, W. L. account Capital Improvement Com., Chap. 217, Laws 1905.....	2,280 19	.....
Randolph, Senator, refund of mileage....	1 60	.....
Deaf Mute Instruction, refund from city of Racine	5 73	.....
Chronic Insane, Milwaukee Asylum, board	408 51	.....
Commissioners of Fisheries, sale of fish caught while collecting spawn.....	204 85	.....
Commissioners of Fisheries, rent of building at Bayfield	50 00	.....
Land Deposit Fund, old deposits; present address unknown	135 35	.....
Supplementary school apportionment to St. Croix Co. erroneously drawn from General Fund	20 32	.....
		\$1,003,356 66
Total General Fund receipts.....		\$4,111,827 18

"A"—General Fund Disbursements for 1905.

GENERAL FUND DISBURSEMENTS.

<i>Executive Department—</i>		
La Follette, Robt. M., gov., salary.....	\$4,996 00	.....
Davidson, J. O., lieut.-gov., salary.....	1,245 00	.....
Hannan, Jno. J., private and military secretary, salary	2,800 00	.....
Ne son, Jennie, stenographer, salary ...	960 00	.....
Dunn, Nellie, stenographer, salary.....	900 00	.....
Olson, Olga, extra stenographer, sal. ...	410 00	.....
Rogers, Victor E., executive clerk, salary	1,500 00	.....
Roe, Madge, stenographer, salary.....	79 50	.....
Frisby, Almah J., special agent per diem and exp.	425 11	.....
State Journal Ptg. Co., printing.....	31 50	.....
Democrat Ptg. Co., printing	269 38	.....
Postal Telegraph Cable Co., telegrams..	71 71	.....
Western Union Telegraph Co., telegrams	81 51	.....
Wis. Telephone Co., messages	221 80	.....
Madison P. O., postage	661 00	.....
American Express Co., expressage.....	7 90	.....
U. S. Express Co., expressage	2 48	.....
		\$14,662 89
<i>State Department—</i>		
Houser, W. L., secretary, salary.....	\$4,996 00	.....
Miner, F. M., asst. sec., salary.....	2,000 00	.....
Lush, C. K., chief clerk, salary.....	1,800 00	.....
Walker, S. T., incorporation clerk, salary	1,400 00	.....
McKenzie, J. C., filing clerk, salary....	1,400 00	.....
Healy, J. H., chief bookkeeper, salary..	1,800 00	.....
Lee, J. T., 1st asst. bookkeeper, salary..	1,600 00	.....
Sherman, Don, 2d asst. bookkeeper, sal- ary	1,300 00	.....
Short, J. H., recording clerk, salary....	1,200 00	.....
Young, J. H., registration clerk, salary..	100 00	.....
Stone, R., registration clerk, salary.....	200 00	.....
Cobban, A. J., registration clerk, salary.	900 00	.....
Murphy, T., notarial clerk, salary.....	1,300 00	.....
Kolb, A. M., warrant clerk, salary.....	1,200 00	.....
Howitt, G. R., shipping clerk, salary....	200 00	.....
Post G. S., printing clerk salary	1,500 00	.....
Anderson A., asst. printing clerk salary	1,000 00	.....
Comerford W. H. statistical clerk salary	1,200 00	.....
Sherwin H. E., clerk salary	1,200 00	.....
Edwards J. R., vault clerk salary	1,200 00	.....
Kelling, M. J., clerk salary.....	500 00	.....
Lorigan J. clerk salary	1,200 00	.....
Dunn L. stenographer, salary	900 00	.....

"A"—General Fund Disbursements for 1905.

<i>State Department—continued.</i>		
Miles L. clerk chap't. 433 L. 1901, salary	750 00	.....
Higbee J. E. clerk, salary	300 00	.....
Howitt Harvey shipping clerk, salary	1,000 00	.....
Chynoweth Herb., clerk, salary	300 00	.....
Wooruff Dell clerk, salary	50 00	.....
Cochems E., clerk, salary	175 00	.....
Bosshard J., clerk, salary	225 00	.....
Comerford M. E., clerk Chap't, 433 L. 1901, salary	15 00	.....
Kaufman, Claire, clerk, Chap. 433, L. 1901, salary	50 00	.....
Hannan, Geo. clerk, salary	300 00	.....
Turner, Louis, clerk salary	50 00	.....
Trowbridge, Eddie, clerk, salary	100 00	.....
Gannon Jos., clerk, salary	500 00	.....
McGillivray, W. J., clerk	250 00	.....
Anderson, A., compiling election laws	100 00	.....
Miner, F. M., services examining fines, etc., due state	150 00	.....
Miller, Charles clerk, Chap. 433, L. 1901	50 00	.....
Madison P. O., postage	1,249 50	.....
Democrat Pt'g Co., printing	5,948 58	.....
American Express Co., expressage	425 54	.....
U. S. Express Co., Expressage	177 74	.....
Postal Telegraph & Cable Co., telegrams	3 63	.....
Western Union Telegraph Co., telegrams	52 97	.....
Wisconsin Telephone Co., messages	413 75	.....
State Journal, printing	33 35	.....
C. M. & St. Paul Ry. Co., ft	13 08	.....
		\$42,779 14
<i>Treasury Department—</i>		
Kempf J. J., treas., sal	\$3,313 35	.....
Purtell T. M., treas., sal	1,735 15	.....
Purtell T. M. asst. treas. sal	326 65	.....
Herried Thos., asst. treas., sal	666 00	.....
Denning W. S., asst. treas., sal	1,000 00	.....
Herried Thos., bookkeeper, sal	300 00	.....
Pugh A., bookkeeper, sal	1,800 00	.....
Sexton J. M., bookkeeper, sal	675 00	.....
Wagner Adolph H., bookkeeper, sal	825 00	.....
Richter W. A., corresponding clerk, sal	222 00	.....
Niles A. P., corresponding clerk, sal	551 80	.....
Madigan Henry, corresponding clerk, sal	381 20	.....
Leigh J. P. cor. and deposit clerk, sal	683 87	.....
Duke W. T., deposit clerk, sal	193 40	.....
Smethurst J., deposit clerk, sal	506 60	.....
Wilcox Chester, deposit clerk, sal	600 00	.....
Smethurst, mailing clerk, sal	224 77	.....
Vanderboom E. J., mailing clerk, sal	100 00	.....
Higbee J. R., mailing clerk, sal	300 00	.....
Cobban, A. J., mailing clerk, sal	100 00	.....
Rupp Louis P., mailing and commercial clerk, sal	500 00	.....
Trump R., commercial clerk, sal	650 00	.....

*"A"—General Fund Disbursements for 1905.**Treasury Department—continued.*

Madigan S. A., commercial clerk, sal ..	283 34	.....
Kempf Elia, stenographer, sal	469 56	.....
Purtell Kate, stenographer, sal	248 00	.....
Vanderboom E. J., clerk, sal	825 00	.....
Grogan F., clerk, sal	75 00	.....
Wulffing Harry, night watchman, sal ..	744 00	.....
Madison P. O., postage	628 30	.....
American Express Co.	9 34	.....
U. S. Express Co expressage	4 80	.....
Wis. Telephone Co. messages	183 00	.....
Western Union Tel. Co telegrams	35 60	.....
Postal Telegraph and Cable		
Co., telegrams	71	.....
Democrat Printing Co ptg	381 74	.....
Kempf J. J., stamps, exchange, etc.....	33 61	.....
Hackett and Hoff, treas. bond	750 00	.....
		\$20,326 79

Attorney General's Department—

Sturdevant L. M., Atty. Gen. sal. & exp	\$2,900 31	.....
Bancroft L. H. Asst. Atty Gen.		
sal & exp	1,040 00	.....
Corrigan W. D., asst. Atty Gen	1,000 00	.....
Corrigan W. D., 2nd Asst. Atty. Gen		
sal. & exp	949 01	.....
Tucker F. T., 2nd Asst. Atty Gen		
sal. & exp	963 10	.....
Tucker F. T., Law Examiner,		
sal. & exp	1,012 90	.....
Titus A. C., Law Examiner sal. & exp ..	802 61	.....
Smith R. E., Clerk, sal	874 50	.....
Stedman, C. A., Clerk, sal.	125 50	.....
Sturdevant Meda, stenographer sal	900 00	.....
Sullivan, Margaret, sten'pher, services.	5 00	.....
Clemons F. G., mesenger, sal	720 00	.....
Bryant Frank H., expense	4 58	.....
Madison P. O. postage	303 25	.....
American Express Co expressage	6 98	.....
U. S. Express Co expressage	45	.....
Wis. Telephone Co., messages	57 70	.....
Western Union Telegraph Co., telegrams	9 83	.....
Postal Tel. & Cable Co., telegrams....	85	.....
Democrat Ptg. Co., printing	813 71	.....
Flood T. H. & Co books	29 00	.....
Callaghan and Co., books	3 00	.....
West Pub. Co., books	63 75	.....
Bank's Law Publishing Co., books	6 00	.....
Bancroft Whitney Co. books	22 50	.....
Strochert. Edw. G., deposition, etc.....	146 32	.....
Gibbon, Thos., certificates.....	1 50	.....
Stevens W. L., services	2 70	.....
McKenzie Alex sheriff fees	2 60	.....
Strong Geo. W., subpoenas etc.	37 05	.....
		\$12,804 70

"A"—General Fund Disbursements for 1905.

<i>State Superintendent's Department—</i>		I	I
Cary C. P., superintendent, sal. & exp ..	\$5,455 60		
Donnelly C. A., asst. superintendent			
sal. & exp	1,826 96		
Doty F. E., high school inspector			
sal. & exp	2,420 70		
Harper C. L., chief clerk sal	1,500 00		
Barnett Maud, library clerk,			
sal. & exp	1,536 39		
Merrick Winona index and filing			I
clerk, sal	1,000 00		
Messerschmidt Mary A.,			
stenographer sal	720 00		
Greig Caroline, mailing clerk sal	1,000 00		
Hunt Walter H., inspector sal & exp	2,451 56		
Drewry Geo. H., inspector sal & exp ..	2,299 54		
Schaffer Anna E., inspector deaf			
schools, sal. & exp.	1,815 09		
Madison P. O., postage	1,419 67		
Democrat Printing Co., printing	2,814 59		
American Express Co., expressage	662 04		
U. S. Express Co expressage	490 40		
Postal Telegraph and Cable			
Co., telegrams	83		
Western Union Telegraph Co., telegrams	27 10		
Wis. Telephone Co., messages	75 40		
Lenzer Paul, drayage	5 25		
Fleming F., drayage	4 00		
Thomas P., drayage	5 00		
Thomas M. W., drayage	5 50		
Post W. G. drayage	4 75		
Nove'lo Ewer & Co., books	1 64		
Dodd Mead & Co., books	3 60		
Publishers Weekly, books	1 50		
Merriam G. & C., dictionaries	4,147 00		
Clark Engraving Co., cuts	57 19		
C. & N. W. Ry. Co., freight	61		
McClurg A. C. & Co., books	47 19		
Jarvis C. W., drayage	6 00		
Dow Leila A., illustrations	25 00		
Wilson Maud illustrations	25 00		
C. M. & St. Paul Ry. Co., ft.	13 65		
Atwood Jas. T., services at world's			
fair St. Louis	13 00		
Milwaukee Litho. Co. cover for			
arbor day book	240 00		
The Macmillan Co., book	1 62		
Eau Claire Book and Sta. Co.,			
subscription	45 75		
McPherson P. B., drayage	25		
Riverside Printing Co., charts	23 50		
Ho'den, J. A., book	2 00		
Putnam Herbert, cards	18 91		
			\$32,213 78

"A"—General Fund Disbursements for 1905.

<i>Insurance Department—</i>		
Host Zeno M., commissioner		
salary	\$3,000 00	.....
End Wm. G. dept. commissioner		
salary	1,500 00	.....
Essman Wm. L., chief clerk		
salary	1,200 00	.....
Nedderson John L., actuary, salary	1,200 00	.....
Bryant Frank H., clerk, salary	1,200 00	.....
Glenz Wm. H., clerk, salary	1,200 00	.....
Gurnee Paul D., clerk, salary	1,200 00	.....
Monteith Mrs. Mary L.,		
filing clerk, salary	900 00	.....
Engesther J. P., messenger & mailing		
clerk, salary	450 00	.....
Chrystal, Anna E., sten. sal.	810 00	.....
Fauerbach May, stenographer, salary ..	360 00	.....
Madison P. O., postage	1,205 80	.....
Democrat Ptg. Co., printing	3,944 51	.....
American Exp. Co., expressage	588 16	.....
U. S. Exp. Co., expressage	762 57	.....
Postal Telegraph and Cable		
Co., telegrams	28 50	.....
Western Union Telegraph Co., telegrams	8 27	.....
Wis. Telephone Co., messages	160 15	.....
		\$19,717 96
<i>Railroad Commissioner's Department—</i>		
Thomas, J. W., commissioner, salary		
and expenses	\$3,673 36	.....
Winterbotham, J. M., dep't commissioner,		
salary and expenses	1,898 95	.....
Dunn, Fannie, stenographer, salary	285 00	.....
Madison P. O., postage	239 00	.....
Democrat Printing Co., printing	755 76	.....
American Express Co., expressage	122 91	.....
Wisconsin Telephone Co., messages	60 50	.....
Cantwell Pub. Co., books	7 20	.....
U. S. Express Co., expressage	72 58	.....
Western Union Telegraph Co., telegrams	20 01	.....
Knell Publishing Co., maps	6,110 00	.....
Poor's R. R. Manual, books	18 00	.....
The Michie Co., books	22 50	.....
Street Railway Journal, books,	8 00	.....
C. M. & St. P. Ry. Co., expenses of in-		
spection	210 76	.....
Marshall Jackson Co., Eiv.	6 60	.....
McClurg A. C. & Co., books	7 50	.....
Taylor, W. D., inspection	769 48	.....
Adams Express Co., expressage	1 60	.....
Lightning Messenger & Exp. Co., drayage	3 80	.....
Kenfield Pub. Co., subscription	2 00	.....
National Railway Pub. Co., subscription	8 00	.....
West Pub. Co., subscription	25 00	.....
The Railway Reveiw, books	12 00	.....

"A"—General Fund Disbursements for 1905.

<i>Railroad Commissioner's Dept.—cont'd.</i>		
Grain Dealer's Co., books	1 00	.....
Railway Experiment & Pub. Co., books	2 00	.....
Metropolitan Adv. Co., books	1,00	.....
The Railway Age., subscription	4 00	.....
Postal Telegraph & Cable Co., messages	40	.....
Thomas, E. D., stenographer, salary	75 00	.....
McGraw Pub. Co., books	2 70	.....
The Railway Gazette, subscriptions	4 20	.....
		14,430 81
Expenses under Ch. 431, Laws, 1903:		
Fisher, E. M., accountant sal. & exp	\$1,722 43	.....
Cleary, W. H., accountant sal. & exp	2,798 58	.....
Gilman, S. W., accountant, sal. & exp	3,534 05	.....
Mason, E. C., accountant, sal. & exp	2,703 96	.....
Wadsworth, H., stenographer, sal	802 00	.....
Snider, G. R., services	54 00	.....
Emerson, Alfred clerk,	552 50	.....
Purteil, Thos., accountant, sal. & exp ..	795 67	.....
		\$12,963 19
<i>Tax Commission—</i>		
Gison, N. S., commissioner sal	\$4,998 00	.....
Curtis, Geo., 1st Asst., sal	4,000 00	.....
Hangen, N. P., 2nd asst., sal. & exp	4,021 66	.....
Francis, Geo. P., sec., sal	1,800 00	.....
Anderson, L. A., clerk, sal	600 00	.....
Evans, Mrs. Anna, clerk, sal	849 00	.....
Earnes, E. M., clerk, sal	960 00	.....
Brabant, Edmund, clerk, sal	547 33	.....
Welch, Chas. A., services	78 44	.....
Madison P. O., postage	236 53	.....
American Exp. Co., expressage	42 45	.....
U. S. Express Co., expressage	19 59	.....
Meggett, F. T. & Co., annotations,	3 00	.....
Investor Pub. Co., subscription	1 20	.....
Dem. Pt'g Co., printing	255 94	.....
West. Pub. Co., subscription	22 00	.....
Callaghan & Co., books	225 00	.....
Postal Tel. & Cable Co., telegrams	76	.....
Poor's R. R. Manual Co., books	12 50	.....
The Spectator Co., books	11 00	.....
Pease, C. C., atlas	5 00	.....
Dana, Wm., Co., subscription	10 00	.....
Weber, Geo. E., subscription	5 00	.....
Wis. Telephone Co., messages	5 10	.....
Journal Insurance Economics subscription	3 00	.....
Dow Jones & Co., subscription	16 50	.....
Western Union Tel. Co., messages	1 95	.....
Cary, C. P., dictionary	7 50	.....
Bennett Frank P. & Co., books	5 00	.....
The Insurance Press Investment directory	7 50	.....
		\$18,750 95

"A"—General Fund Disbursements for 1905.

<i>State Board of Assessment Dept.—</i>		
Adams, T. S., asst., sal. & exp.	\$1,329 92	
American Exp. Co., expressage	28 57	
Anderson, L. A., statistician, sal. & exp.	760 50	
Brandt, H. E., asst. inspector, sal & exp .	1,410 50	
Baker, J. E., asst., sal	238 60	
Boyle, J. E., asst., sal.	118 71	
Baldwin, H. F., asst., sal.	250 00	
Bender & Brewer, asst., services	31 80	
Baker, J. E., asst. sal	32 00	
Crawford, D. A., asst., sal	386 95	
Cross, Ira, asst., sal.	338 96	
Curtis, Geo., Jr., exp	12 79	
Cross, Ira, asst., sal	21 33	
Dana, Wm. B., Co., books	10 85	
Democrat Pt'g Co., printing	473 16	
Guenther, M. J., asst., sal	40 00	
Gilson, N. S., exp.	89 20	
Goodnough, F. W., asst., sal	80 00	
Hopson, H. C., asst., sal	365 73	
Haugen, N. P., exp.	70 63	
Hancock, G. D., asst., sal	40 00	
Hopson, H. C., asst., sal	32 00	
James, A. E., asst., sal	304 61	
Larsen, C. M., asst., sal	383 60	
Lewis, B. G., asst., sal	248 86	
Lewis, Gertrude, asst., sal	18 00	
Luft, Katherine, asst., sal.	20 00	
Lorigan, Anna, asst., sal	15 83	
Moritz, E. A., asst., sal	129 67	
Metropolitan Adv. Co., book	1 00	
Madison P. O., postage	159 60	
Miller, Gertrude E., asst., sal	8 75	
Moritz, B. D., asst., sal.	523 39	
Mowry, Don E., asst., sal.	18 67	
Pollak, Nettie, clerk, sal.	24 00	
Park, Wm. J., env.	2 63	
Railway World, subscription.	4 00	
Remington Typewriter Co., rent of machine	5 00	
Skinner, E. B., asst., sal	372 33	
Sargent, F. B., asst., sal	415 71	
Stone, C. H., asst., sal.	280 00	
Schmidt, R. A., asst., sal.	294 30	
Schram, P. H., asst., sal	249 88	
Sweeney, Katharine, asst., sal	15 83	
Taylor, W. D., expert engineer sal. and exp.	1,877 11	
Taylor, C. A., asst., sal	225 88	
Tyrell, Jos., exp	5 75	
The Railway Equipment & Pub. Co. book	9 00	
Trainor, Frances A., asst., sal	45 48	
Trainor, Katharine, asst., sal	15 00	
Thomas Seth asst., sal	61 33	

"A"—General Fund Disbursements for 1905.

<i>State Board of Assessment Dept.—cont'd.</i>		
U. S. Express Co., expressage	14 85	.....
Usher, Florence L., asst., sal	12 50	.....
Van Hagan, L. F., asst., sal	165 54	.....
Welch, Chas. H., asst., sal & exp & report	331 68	.....
Western Union Telegraph Co., telegrams	5 50	.....
		\$12,427 48
<i>Land Commissioner Department—</i>		
Castle B. J., chief clerk, sal. and exp.	\$1,812 49	.....
Hotschick, Geo. M., asst. chief clerk, sal.	1,600 00	.....
Bennett, Wm. H., book-keeper, salary ..	1,500 00	.....
Lampert, M., general clerk, salary	1,100 00	.....
Milhaupt, Hattie G., clerk and steno- grapher, salary	500 00	.....
Democrat Printing Co., printing	804 00	.....
Madison P. O., postage	136 00	.....
Western Union Telegraph Co., tele- grams	1 33	.....
U. S. Express Co., Expressage	45	.....
Beach, J. B., pub. notice of sale of land	11 05	.....
Register, Pub. Co. pub. notice of sale of land	9 40	.....
Ninman & Quimby, pub. notice of sale of land	9 40	.....
Axtell, R. A., pub. notice of sale of land.	9 40	.....
Leicht, Chas. A., pub. notice of sale of land	9 40	.....
Hallme, Paul L., publishing notice of sale of land	9 40	.....
State Journal Printing Co., publishing notice of sale of land	4 70	.....
Eagle Printing Co., publishing notice of sale of land	2 85	.....
		\$7,519 87
<i>Banking Department—</i>		
Bergh, M. C., Com., sal. & exp.	\$3,371 30	.....
Richards, W. H., Dept. Com., sal. & exp.	2,821 53	.....
Kuolt, A. E., examiner, sal. & exp.	2,324 06	.....
Wild, Thad, examiner, sal. & exp.	2,435 91	.....
Hagan, M. C., examiner, sal. & exp. ...	2,417 35	.....
Brown, Chas. L., clerk, sal.	1,500 00	.....
Davidson, Ida, clerk, sal	1,200 00	.....
Madison P. O., postage	717 70	.....
U. S. Express Co., expressage	14 72	.....
American Express Co., expressage	50	.....
W. U. Tel. Co., telegrams	4 12	.....
Democrat Ptg. Co., printing	770 32	.....
Wis. Telephone Co., messages	25 50	.....
		\$17,603 01

*"A"—General Fund Disbursements for 1905.**Bureau of Labor Statistics—*

Erickson, H. A. ford com., sal. & exp	2,320 48	.....
Beck, J. D., com., sal. & exp.	55 67	.....
Beck, J. D., dept. com., sal. & exp.	1,677 43	.....
Drew, Walter, dept com., sal. & exp	41 67	.....
Drew, Walter, dept. com., sal. & exp....	971 00	.....
Pietzsch, W. O., clerk, sal	1,299 00	.....
Thomas, Nora, clerk, sal	720 00	.....
Hagenah, W. J. clerk, sal	751 33	.....
Backus, Aug., factory inspector, Sal. & exp.	1,170 82	.....
Lehnhoff, Aug., Asst. factory inspector sal. & exp	2,050 17	.....
Peterson, H. P., Asst., factory inspector sal. & exp	1,909 74	.....
Brittan, J. A., Asst. factory inspector sal. & exp.	1,994 93	.....
Harbeck, J. H., Asst. factory inspector sal. & exp	1,589 94	.....
Maxey, J. O., Asst. factory inspector sal. & exp	622 44	.....
Kaems, Aug. L., Asst. factory inspector sal. & exp	1,368 39	.....
Kunz, Dessa Woman, Asst. factory inspector, sa' & exp	1,689 47	.....
Kutler, L. F., bakery inspector, sal. & exp.	1,674 73	.....
Vallier, J. E., factory inspector, salary and expenses	537 50	.....
Vallier, J. E., Supt. free employment office, Milwaukee, salary	841 40	.....
Stewart, J. C., Supt. free emp'oyment office, Superior, salary	1,200 00	.....
McMullen, T. A., Supt. free emp'oyment office, La Crosse, salary	1,200 00	.....
Schriber, Harvey, Supt. free employment office, Oshkosh, salary	845 16	.....
Bahr, Wm., Supt. free emp'oyment of- fice, Milwaukee, salary	400 00	.....
Frobach, H. O., rent	720 00	.....
Madison P. O., postage	801 00	.....
Democrat Ptg. Co., printing	324 26	.....
American Express Co., expressage	22 72	.....
U. S. Express Co., expressage	25 43	.....
Wis. Telephone Co., messages and rental	217 50	.....
C. & N. W. Ry. Co., freight	4 88	.....
Western Union Telegraph Co., telegrams	2 30	.....
C. M. & St. P. Ry. Co., ft.	5 74	.....
La Crosse Telephone Co., rental	20 00	.....
McPherson, P. B., drayage	50	.....
Reyno'ds, E S., drayage	25	.....
Hendee, Bamford, Crandall Co., stitching	2 00	.....
Smith Premier Typewriter Co., repairs	7 20	.....
		\$29,085 05

"A"—General Fund Disbursements for 1905.

<i>Dairy and Food Commissioner's Department.</i>		
Emery, J. Q., commissioner, salary and expenses	\$2,638 40	.....
Baer, U. S., asst. commissioner, salary and expenses	2,625 22	.....
Fischer, Richard, chemist, sal. and exp.	1,941 47	.....
Torge, A. T., stenographer, salary.....	900 00	.....
Kundert, A. E., asst. chemist, salary....	600 00	.....
Moore, J. G., inspector, sal. and exp....	1,909 14	.....
Carswell, F. E., inspector, sal. and exp.	2,011 50	.....
Buzzell, F. M., inspector, sal. and exp...	1,418 81	.....
Madison P. O., postage	801 73	.....
American Express Co., expressage.....	33 69	.....
U. S. Express Co., expressage.....	26 45	.....
Henricks Dry Goods Co., laboratory sup.	12 52	.....
The Menges Pharmacies, laboratory sup.	10 45	.....
Stephenson & Studeman, supplies	12 65	.....
Democrat Ptg. Co., printing	559 76	.....
Jarvis, C. W., drayage	6 75	.....
W. U. Telegraph Co., telegrams.....	6 14	.....
Ferris, E. S. drayage	25	.....
McConnell, W. T. & Son, laboratory sup.	80	.....
Clark Engraving Co., halftones.....	4 50	.....
C. M. & St. P. Ry. Co., ft.	5 27	.....
Wis. Telephone Co., messages	3 75	.....
Electrical Supply Co., supplies.....	1 65	.....
Burrowbridge, John, drayage	40	.....
Nielson, Andrew, photograph	3,00	.....
Sargent, E. H. & Co., supplies	264 45	.....
Baker & Co., supplies	176 71	.....
Bansch & Lamb Opt. Co., supplies	55 80	.....
Creamery Pk'g Mfg. Co., supplies	85 92	.....
Treas. State Insurance fund, premium..	2 70	.....
		\$16,119 88
<i>Supreme Court:</i>		
Cassoday, J. B., justice, salary	\$5,000 00	.....
Marshall, R. D., justice, salary	5,000 00	.....
Dodge, J. E., justice, salary	6,000 00	.....
Seibecker, Rob't A., justice, salary	6,750 00	.....
Winslow, J. B., justice, salary	5,000 00	.....
Kerwin, J. C., justice, salary	3,000 00	.....
Conover, F. K., reporter, salary.....	3,000 00	.....
Lathrop, Mary, stenographer, salary....	100 00	.....
Glasier, G. G., stenographer, salary....	300 00	.....
Klatte, W. A., stenographer, salary	200 00	.....
Hewitt, Harry R., stenographer, salary..	1,200 00	.....
Nelson, Thos. P., stenographer, salary...	1,200 00	.....
Coleman, Thos., janitor, salary	780 00	.....
Hubbell, C. H., proof reader, salary....	1,500 00	.....
Beyler, C. H., messenger and crier, sal.	1,046 00	.....
Liess, Hilbert, stenographer, salary....	1,000 00	.....
Belitz, Arthur F., stenographer, salary...	936 63	.....
McLeod, Arthur A., stenographer, sal. ...	900 00	.....
Kellogg, Clarence, clerk, salary	223 00	.....

*"A"—General Fund Disbursements for 1905.**Supreme Court—continued.*

Laws, Ella M., stenographer, salary....	600 00	.....
Ferris, Geo. M., stenographer, salary....	250 00	.....
Lamb, C. F., preparing text and index		
Wisconsin reports	1,000 00	.....
Democrat Ptg. Co., printing.....	365 97	.....
Madison P. O., postage	289 50	.....
		\$45,641 10

State Law Library:

Berryman, J. R., librarian, salary.....	\$2,001 00	.....
Orvis, W. H., messenger, salary.....	1,200 00	.....
Van Wagener, Jas. H., janitor, salary....	744 00	.....
American Express Co., expressage.....	58 64	.....
U. S. Express Co., expressage	45 17	.....
Democrat Ptg. Co., printing	1,158 05	.....
Madison P. O., postage, etc.....	50 20	.....
C. & N. W. Ry. Co., freight.....	2 43	.....
American Law Book Co., books.....	32 80	.....
Bank Law Pub. Co., books	67 25	.....
Bell, J. P. Co., books	5 00	.....
Boston Book Co., books.....	564 13	.....
Callaghan & Co., books	1,417 35	.....
Cockroft, Jas. D., books	6 00	.....
The Carswell Co., books	160 95	.....
Flood, T. H., books	24 00	.....
Keefe, Davidson Co., books	24 00	.....
Lawyers Co-Op. Pub. Co., books	57 10	.....
Medico Legal Journal, books.....	12 00	.....
The Michie Co., books.....	22 50	.....
The Laning Co., books	11 50	.....
Thompson Edward Co., books	36 00	.....
The Frank Shepard Co., books	55 50	.....
The Corporation Reporter, books	3 00	.....
West Publishing Co., books	198 80	.....
American Law Register subscription...	3 00	.....
Chicago Legal News, books.....	2 20	.....
Johnson, T. & J. W. Co., books	5 00	.....
North American Review, books	5 00	.....
Powell, L. D. Co., books	30 00	.....
State Law Book Co., books	73 34	.....
Yale Law Journal, books	2 50	.....
West Publishing Co., books	58 95	.....
Banking Law Journal, books.....	3 00	.....
Canada Law Book Co., books	15 30	.....
Columbia Law Review, books	2 00	.....
The Law Reporter Co., books.....	3 00	.....
Lewis, Geo. A., books.....	5 00	.....
Harvard Law Review Association, books	2 50	.....
Stephens & Haynes, books	112 43	.....
The U. S. Co-Op. Bureau, books	3 00	.....
		\$8,283 59

"A"—General Fund Disbursements for 1905.

<i>Circuit Courts:</i>		
Belden, E. B., judge 1st circuit, salary..	\$4,400 00	.....
Ha sey, L. W., judge 2d circuit, salary..	4,400 00	.....
Tarrant, W. D., judge 2d circuit, salary	4,400 00	.....
Williams, O. T., judge 2d circuit, salary	4,400 00	.....
Burnell, Geo. W., judge 3d circuit, salary	4,400 00	.....
Kirwan, Michael, judge 4th circuit, sal.	6,100 00	.....
Clementson, Geo., 5th circuit, salary..	4,000 00	.....
Fruit, J. J., judge 6th circuit, salary....	4,400 00	.....
Webb, Chas., judge 7th circuit, salary....	4,400 00	.....
Helms, E. W., judge 8th circuit, salary....	4,400 00	.....
Stevens, E. R., judge 9th circuit, salary..	4,400 00	.....
Goodland, John, judge 10th circuit sal.	4,400 00	.....
Vinje, A. J., judge 11th circuit, salary..	4,100 00	.....
Dunwiddie, B. F., judge 12th circuit, sal.	4,000 00	.....
Dick, J. J., judge 13th circuit, salary....	4,000 00	.....
Hastings, Sam'l D., judge 14th circuit,		
salary	4,400 00	.....
Parrish, Jno. K., judge 15th circuit, sal.	4,000 00	.....
Silverthorn, W. C., judge 16th circuit,		
salary	4,400 00	.....
O'Neil, Jas., judge 17th circuit, salary..	4,400 00	.....
Fowler, Chester A., judge 18th circuit,		
salary	733 33	.....
Welch, Chas. H., reporter 1st circuit,		
salary	1,060 00	.....
Kimball, Wm. C., reporter 3d circuit, sal.	640 00	.....
Bush, H. A., reporter 4th circuit, salary	605 00	.....
Orton, Chas., reporter 5th circuit, salary	1,210 00	.....
Morse, R. W., reporter 7th circuit, salary	415 00	.....
Cross, Chas. A., reporter 8th circuit, sal.	975 00	.....
Smith, Edw. H., reporter 9th circuit,		
salary	160 00	.....
Bradford, F. S., reporter 10th circuit		
salary	780 00	.....
Wolford, T. A., reporter 11th circuit, sal.	980 00	.....
Sawyer, J. H., reporter 13th circuit, sal.	410 00	.....
Parker, Jas. T., reporter 14th circuit, sal.	490 00	.....
Strong, E. A., reporter 15th circuit, sal.	390 00	.....
Hart, Geo., reporter 16th circuit, salary	1,050 00	.....
Fiske, Chas. W., reporter 17th circuit,		
salary	600 00	.....
		\$93,898 33
<i>State Board of Health:</i>		
Harper, C. A., sec., salary and expenses,		
bills paid, etc.....	\$3,888 17	.....
American Express Co., expressage....	3 13	.....
Spencer, L. E., services	15 49	.....
Southerland, Q. O., services.....	93 27	.....
Whyte, Wm. F., services	167 18	.....
Sutter, F. C., services	31 53	.....
Lillesand, Luella, services.....	100 00	.....
Watler, Amelia A., services	530 00	.....
Mayer's Electric Press Co., stationery..	404 90	.....
Parson's Ptg. and Sta. Co., stationery ..	4 95	.....

*"A"—General Fund Disbursements for 1905.**State Board of Health—continued.*

Moseley, Jas. E., stationery	18 88	.....
Democrat Ptg. Co., printing	2 62	.....
Fuller, Caleb A., services	11 38	.....
Wingate, U. O. B., services	2 00	.....
Wood, Wm. & Co., services	8 00	.....
W. U. Telegraph Co., telegrams	3 63	.....
Sanitary Pub. Co., subscriptions	5 52	.....
Lea Brothers & Co., subscription	8 00	.....
Dane Co. Telephone Co., messages	55	.....
Sentinel Bindery, record book	10 00	.....
U. S. Express Co., expressage	40	.....
Smith & Rogers, services	50 00	.....
		\$5,359 60

State Veterinarian's Dept. and Live Stock Sanitary Board:

Roberts, E. D., veterinarian, sal. and exp.	\$4,622 28	.....
Fisher G. U. per diem and expenses....	129 58	.....
Russell, H. L., per diem and expenses..	183 10	.....
McKerrow, Geo., per diem and expenses	34 83	.....
Jargo, L. M., assisting	14 00	.....
Pink, J. J., assisting	21 00	.....
Beattie, S. assisting	26 38	.....
Democrat Ptg. Co., printing	11 12	.....
Clark, D. B., assisting	1,293 80	.....
Hart, L. G., assisting	116 50	.....
Alexander, A. S., assisting.....	10 24	.....
Hil, Geo. C., assisting	7 00	.....
Powell, W. S., assisting	9 70	.....
Pasteur Vaccine Co., supplies	26 25	.....
Park, Davis & Co., supplies	15 62	.....
Wright, L. A., assisting	8 50	.....
Clark, W. G., assisting	31 85	.....
American Express Co., expressage.....	80	.....
Burnham, F. E., assisting	21 00	.....
Nigglesworth, T., assisting	10 00	.....
Hausmann & Dunn Co., supplies.....	23 25	.....
McCullough, E. A., assisting	26 00	.....
Wright, A. H., assisting	27 25	.....
Pattison, H. D., assisting	170 28	.....
Harland, G. H., assisting	14 00	.....
Beckwith, J. W., assisting	9 00	.....
Arpke, H. A., assisting	7 00	.....
Girard, P. A., assisting.....	18 00	.....
Madison P. O., postage	25 00	.....
Fack, E. R., assisting	21 25	.....
Fay, G. H., assisting	14 00	.....
Forge, L. A., assisting	18 00	.....
Schneekloth, T. A., assisting	19 42	.....
Audley, Jas. B., assisting	14 00	.....
Litt'e, Geo. D., assisting	346 23	.....
Eleason, O. H., assisting	15 00	.....
Barnes, E. M., assisting	7 30	.....
W. U. Telegraph Co., telegrams	76	.....
Clarke, B. L., assisting	7 00	.....
Phelps, O. S., assisting	5 00	.....
Noble, Geo. W., assisting	65 45	.....
Holmes, B. F., assisting	28 00	.....
		\$7,474 74

*"A"—General Fund Disbursements for 1905.**Diseased Animals Slaughtered:*

Armstrong, Moses	\$63 34
Audett, Octave	116 66	.....
Boycott, Wm. E.	33 33	.....
Buehler, John Jr.	13 24	.....
Buehler, John	392 00	.....
Bremers, Fred	33 34	.....
Bergh, Casper	73 43	.....
Bilkey, Mrs. Fred	20 00	.....
Bilkey, Albert	21 33	.....
Blanchar, H. D.	456 50	.....
Blass, Ward	270 92	.....
Bergeron, John	56 66	.....
Baker, Horace	16 00	.....
Brown, F. T.	20 00	.....
Chamberlain, D. B.	44 44	.....
Christensen, Louis	30 00	.....
Caley, Henry	16 00	.....
Dorman, Jet.	103 34	.....
Dorman, Ed.	142 50	.....
Donald, W. H.	200 67	.....
Dockhorn, Fred	125 34	.....
Dettmann, William	33 33	.....
Ewers, Mary I.	60 00	.....
Emerson, G. E.	20 00	.....
Engesether, L. M.	288 14	.....
Esse, Andrew	171 78	.....
Engesether, Erick	27 76	.....
Engesether, John	21 78	.....
Felkenhuer, Wm.	24 00	.....
Fisher, Ira	157 98	.....
Farwell, Hartwell	552 74	.....
Fliteroft, W. C.	31 10	.....
Flash, Bros.	19 33	.....
Foster, L. O.	56 87	.....
Farness, Joseph	42 90	.....
Fischer, G. U.	60 00	.....
Flint and Rundle	269 10	.....
Gilbertson, Peter	80 00	.....
Goldberg, M.	33 34	.....
Gormley, John	82 22	.....
Garvin, Sidney	23 00	.....
Hewitt, W. J.	33 33	.....
Haswell, Geo.	194 10	.....
Hertel, Philip	33 33	.....
Hungerford, A. M.	21 33	.....
Hinman, A. H.	360 00	.....
Jensen, E. H.	28 67	.....
Johnson, John A.	30 00	.....
Jenkins, F. C.	79 77	.....
Kappers, J. C.	33 33	.....
Krell, Christ	14 66	.....
Kempfer, Andrew	23 77	.....
Loy, John	18, 67	.....
Lurney, Jake	23 33	.....

*"A"—General Fund Disbursements for 1905.**Diseased Animals Slaughtered—continued.*

Lerch, E. F.	12 00	.....
Lovney, Archie	33 34	.....
Lusk, Geo. Est. of.....	244 88	.....
Lien, A. A.	70 22	.....
Lamb, E. F.	91 33	.....
McKinney, Chas.	262 00	.....
Marquardt, Gust	100 00	.....
Mutzell, Carl	33 34	.....
Mattson, Ole	12 00	.....
Multhauf, Fred.	18 66	.....
Meely, Thos.	23 33	.....
Messerschmidt, Chas.	185 33	.....
Newburg, Bennie	50 86	.....
Olson, Jasper	47 33	.....
Pfeiffer, Wm.	26 67	.....
Peterson, Peter	26 67	.....
Pawling, J. C.	290 88	.....
Pierce, Ira	78 00	.....
Peterson, Emis	66 66	.....
Parker, W. E.	200 24	.....
Reimer, Fred.	16 67	.....
Riley, Wm.	18 00	.....
Rusen, John	182 67	.....
Riley, Jos.	43 34	.....
Reinhack, Herman	76 66	.....
Risum, Herbert C.	73 33	.....
Rouse, Wm.	33 33	.....
Syme, D. H.	33 34	.....
Shanks, A.	57 33	.....
Standemayer, E. R.	30 00	.....
Stoppeworth, Fred.	314 66	.....
Sorenson, Sam	74 00	.....
Stauffacher, C. Est.	972 16	.....
Stacken, Jacob	43 32	.....
Templeton, Lime & Stone Co.	33 33	.....
Thomas, J. P.	22 67	.....
Tenjum, Peter	20 00	.....
Thompson, Stener	21 33	.....
Wixom, J. C.	61 99	.....
Westby, Mrs. Andrew	20 00	.....
Williams, Albert	10 00	.....
Willie, John	31 11	.....
Youmans, C. A.	44 44	.....
		\$9,306 12

State Treasury Agent:

Pederson, Eli. treasury agent, fees.....	\$468 17	.....
Madison, P. O., postage.....	58 00	.....
Democrat Printing Co., printing.....	75	.....
		\$526 92

*"A"—General Fund Disbursements for 1905.**Fish and Game Warden:*

Madson, P. O., postage.....	\$192 60	.....
U. S. Express Co., expressage.....	59 67	.....
American Express Co., expressage.....	87 63	.....
Wis. Telephone Co., messages.....	235 95	.....
Postal Telegraph and Cable Co., telegrams	3 72	.....
Democrat Printing Co., printing.....	2,250 47	.....
C. & N. W. Ry. Co., freight.....	5 93	.....
W. U. Telegraph Co., telegrams.....	11 70	.....
C., M. & St. P. Ry. Co., freight.....	2 60	.....
		\$2,850 27

Superintendent of Public Property Department:

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

Bryant, Geo. E., superintendent, salary.	\$2,000 00	.....
Bennett, Chas. C., asst. superintendent, salary	1,500 00	.....
Bressee, Levi M., chief clerk, salary.....	1,400 00	.....
Ketchum, L. L., chief engineer, salary..	1,200 00	.....
Ennis, Jos., asst. engineer, salary.....	1,080 00	.....
Lawrence, Anton, asst. engineer sal....	960 00	.....
Priest, James, state carpenter, sal....	1,000 00	.....
Gusman, Chas., 1st asst. carpenter, sal..	900 00	.....
Runnells, S. H., 2d asst. carpenter, sal..	780 00	.....
Sweeney, Jerry, fireman, salary.....	780 00	.....
Harrington, Edw., fireman, salary.....	780 00	.....
Beyler, Chas., fireman, salary.....	780 00	.....
Glidden, Arthur M., electrician, salary...	900 00	.....
Henwood, Wm. A., painter, salary.....	900 00	.....
Homme, Tollef. O. asst. painter, sal....	780 00	.....
Sumner, James F., gas fitter, salary....	53 65	.....
Kurz, Michael, shipping clerk, salary...	900 00	.....
Schermerhorn, John, police laborer, sal..	667 00	.....
Lavin, Matt, police laborer, salary.....	744 00	.....
Higgins, Frank, police laborer, salary...	744 00	.....
Prosser, Frank, police laborer, salary...	674 00	.....
Lafferty, Robert, police, salary.....	744 00	.....
Cobb, Wm. H., police, salary.....	744 00	.....
Dodge, S. T., police, salary.....	744 00	.....
McIntosh, Wm. J., police, salary.....	744 00	.....
Crampton, Nath. A., night watchman, sal.	744 00	.....
Lyons, John, night watchman, sal....	744 00	.....
Rasmussen, Jas., elevator operator, sal..	744 00	.....
Ketchum, Merritt, gasfitter, salary.....	723 33	.....
Olson, Chas., janitor, salary.....	744 00	.....
Rawson, M. J., janitor, salary.....	744 00	.....
Taylor, C. F., janitor, salary.....	744 00	.....
Jensen, K. W., janitor, salary.....	744 00	.....
Disch, Wm., janitor, salary.....	744 00	.....
Elverkrug, Ole. O., janitor, salary.....	744 00	.....
Vail, Frank L., janitor, salary.....	744 00	.....
Howard, C. C., janitor, salary.....	744 00	.....

"A"—General Fund Disbursements for 1905.

<i>Superintendent of Public Property Department—continued.</i>		
Wanamaker, C. H., janitor, salary.....	744 00	.....
Miller, Wm., janitor, laborer salary	744 00	.....
Burnside, W. H., janitor, salary.....	179 00	.....
Qualley, R. M., janitor, salary.....	744 00	.....
Arnold, James, janitor, salary.....	62 00	.....
McCoy, J. B., police, salary.....	41 33	.....
Southoff, Wm., carpetman, salary.....	682 00	.....
Bakken, Lars. T., cuspidor cleaner, sal..	660 00	.....
Hilstead, C. J., laborer, salary.....	522 50	.....
Gilbert, J. D., laborer, salary.....	660 00	.....
Anderson, Eric, laborer, salary.....	660 00	.....
Mahoney, Chas., laborer, salary.....	10 80	.....
Lapine, Louis, laborer, salary.....	660 00	.....
Reidy, John, laborer, salary.....	522 50	.....
Thomas, Ernest, janitor, salary.....	110 00	.....
Voucks, Alex, laborer, salary.....	660 00	.....
Davies, T. J., laborer, salary.....	660 00	.....
Eckern, Even, janitor, salary.....	730 00	.....
Malm, John, janitor, salary.....	660 00	.....
Ford, Matt, police, laborer, salary.....	730 00	.....
Jenkins, Ed., laborer, salary.....	440 00	.....
Coulter, Geo., laborer, salary.....	660 00	.....
Bancroft, Geo., police, salary.....	620 00	.....
Jones, Walter, laborer, salary.....	55 00	.....
Peterson, Andrew, laborer, salary.....	495 00	.....
Briggs, Wm., laborer, salary.....	165 00	.....
Comeford, R., laborer, salary.....	275 00	.....
Drake, H. C., laborer, salary.....	275 00	.....
Doyle, Patrick, laborer, salary.....	220 00	.....
D'ckins, Mary, scrub woman, salary..	456 25	.....
Wiric, Mary, scrub woman, salary	456 25	.....
Roberts, Mary, scrub woman, salary....	456 25	.....
Warpell, Amelia, scrub woman, salary..	342 50	.....
Hagabacker, Bertha, scrub woman, sal..	456 25	.....
Dunn, Fannie, stenographer, salary.....	285 00	.....
Thomas, Ethel D., stenographer, sal....	75 00	.....
Starkweather, Lena, scrub woman, sal..	113 75	.....
		\$47,694 36
Expenses under Chap. 401, L. 1903:		
Madison Gas and Electric Co.....	\$300 20	.....
Conklin Sons	109 34	.....
Electrical Supply Co.....	394 23	.....
Harloff, P. F.	81 21	.....
The Mueller Co.....	24 49	.....
		\$909 47
Paper:		
Bouer, E. A.	\$21,396 97	.....
		\$21,396 97

*"A"—General Fund Disbursements for 1905.**Superintendent of Public Property Department—continued.*

Extra Pay Roll Chap. 419, Laws 1901:

Duke, H. C., extra clerk, salary.....	\$209 02	.....
Kufalk, Max, extra clerk, sal.....	360 00	.....
Chynoweth, Herb., extra clerk, sal....	165 00	.....
Olbrich, Emil, extra clerk, sal.....	239 38	.....
Snyder, G. R., extra clerk, sal.....	247 50	.....
Conville, J. O., extra clerk, sal.....	78 90	.....
Acker, F. W., extra clerk, sal.....	82 50	.....
De Lappe, J. B., extra clerk, sal.....	82 50	.....
Ferris, John, extra clerk, sal.....	82 50	.....
Remp, R. W., extra clerk, sal.....	16 92	.....
Stromquist, L., extra clerk, sal.....	44 79	.....
Jenkins, Ed., extra clerk, sal.....	220 00	.....
Findlay, A. G., extra clerk, sal.....	63 16	.....
Clark, F. M., extra clerk, sal.	67 38	.....
Cummins, A. T., extra clerk, sal.....	9 17	.....
Mahon, Thos. J., extra clerk, sal.....	91 67	.....
Robinson, W. H., extra clerk, sal.....	151 25	.....
Webster, L. B., extra clerk, sal.....	300 79	.....
Stromme, O. W., extra clerk, sal.....	158 76	.....
Fessler, E. J., extra clerk, sal.....	147 01	.....
Kennedy, R. E., extra clerk sal.....	141 83	.....
Auer, F. C., extra clerk, sal.....	239 58	.....
Kenney, John, extra clerk, sal.....	14 84	.....
Nelson, C. E., extra clerk, sal.....	153 75	.....
Breitenback, O., extra clerk, sal.....	98 69	.....
Leahy, S. J., extra clerk, sal.....	156 32	.....
Shepert, C. R., extra clerk, sal.....	93 30	.....
Waischka, J. H., extra clerk, sal.....	63 35	.....
Clifford, John, extra clerk, sal.....	275 00	.....
Jones, W. B., extra clerk, sal.....	94 73	.....
Regaer, F. C., extra clerk, sal.....	27 50	.....
Jones, J. D., extra clerk, sal.....	120 71	.....
McGowan, M., extra clerk, sal.....	29 79	.....
Jedney, E. S., extra clerk, sal.....	82 47	.....
Frederick A. E., extra clerk, sal.....	110 00	.....
Berthka, W. A., extra clerk, sal.....	2 64	.....
Reidy, Chris, extra laborer, sal.....	29 70	.....
Newboche, Frank, extra laborer, sal....	15 30	.....
Weissenberg, John, extra laborer, sal..	11 70	.....
Sullivan, Tim, extra laborer, sal.....	14 40	.....
Valentine, Russ, extra laborer, sal.....	6 30	.....
Shepard, C. R., extra clerk, sal.....	49 49	.....
Lampert, J. G. B., extra clerk, sal.....	136 97	.....
Brennen, H., extra clerk, sal.....	52 60	.....
McGowan, P., extra clerk, sal.....	79 68	.....
Carey, P. H., extra clerk, sal.....	55 00	.....
O'Connell, Martin, extra clerk, sal.....	55 00	.....
Bohrens, Peter., extra laborer, sal.....	17 15	.....
Russ, J. V., extra laborer, sal.....	6 30	.....
Briggs, Wm., extra laborer, sal.....	7 20	.....
Lund, Ed., extra laborer, sal.....	18 00	.....
Doyle, Patrick, extra laborer, sal.....	10 80	.....

"A"—General Fund Disbursements for 1905.

<i>Superintendent of Public Property Department—continued.</i>		
Price, S. L., extra laborer.....	1 80	.....
Reynolds, B. W., extra clerk, sal....	55 00	.....
Braley, A. E., extra clerk, sal.....	55 00	.....
Cochems, Ed., extra clerk, sal.....	41 25	.....
Lockwood, Robt., extra laborer, sal....	7 20	.....
Cullanane, Thos., extra laborer, sal....	131 60	.....
Hilsted, C. J., extra laborer, sal.....	110 00	.....
Wolff, Fritz, extra laborer, sal.....	55 00	.....
Oppel, John, extra laborer sal.....	32 95	.....
Bridge, J. C., extra laborer, sal.....	18 60	.....
		\$5,596 69
Rood, H. W., custodian of memorial hall, salary	917 19	.....
		\$917 19
Incidental Expenses under Sec. 293, W. S., and Acts Amendatory:		
Angell, G. R. & Co.	48 00	.....
Averbeck, F. A.	5 00	.....
Allison, A. M.	9 60	.....
American Arithmometer	4 50	.....
Atlas Oil Co.	30 58	.....
Austin, A. E., Co.	3 50	.....
Burrowbridge, Wm.	5 75	.....
Burdick and Murry Co.	18 75	.....
Buckmaster, J. A.	21 30	.....
Beck Duplicator Co.	12 00	.....
Bennett, Jessie A.	5 00	.....
Barckhan, W. G.	28 50	.....
Black, H. A.	12 00	.....
Burroughs, Adding Machine Co.....	379 50	.....
Bleid and Schneider.....	7 76	.....
Boehmer, Maligus	1 50	.....
Ball, Chas.	12 00	.....
C., M. & St. P. Ry. Co.....	198 42	.....
C. & N. W. Ry. Co.....	227 48	.....
Capital City Paper Co.	232 24	.....
Conlin, D. F.	2 25	.....
Conlin, Jas.	1 50	.....
Consolidated Time Lock Co.	65 00	.....
Chapman, T. A., Co.	231 79	.....
Conklin & Sons.....	1,014 13	.....
Capital City Greenhouse.....	13 50	.....
City of Madison.....	3 37	.....
City of Madison, Water Dept.	18 51	.....
Cary, C. P.	30 00	.....
Democrat Printing Co.	433 62	.....
Davidson, Jas. O.	10 00	.....
Dane Co. Telephone Co.	579 25	.....

"A"—General Fund Disbursements for 1905.

<i>Superintendent of Public Property Department—continued.</i>		
Dearborn Drug and Chemical Works...	95 06	.....
Dickey, James R.	102 00	.....
Daggett, Joe	25	.....
Drews, W.	43 60	.....
Deachamp, Thos.	1 50	.....
Detroit Leather Specialty Co.	10 89	.....
Erickson, E. A.	84 75	.....
Eugene, Mary S.	79 20	.....
Electrical Supply Co.	49 92	.....
Eastman, F. R.	5 60	.....
Ford, C. F.	41 60	.....
Findorff, J. H.	43 85	.....
Fredrickson, A. D. & J. V.	342 40	.....
Felt and Tarrant Mfg. Co.	19 05	.....
Ferris and Kroenworthy	8 00	.....
France Packing Co.	21 68	.....
Germo Mfg. Co.	20 00	.....
Gray, T. S. Co.	7 50	.....
Gould Wells and Blackburn Co.	372 92	.....
Gimble Bros.	42 40	.....
Gallagher Tent and Awning Co.	14 00	.....
Gautz, E. A.	3 25	.....
General Electric Co.	40 62	.....
Gamm, W. J.	45 50	.....
Gross, Phillip, Hardware Co.	6 37	.....
Goodyear Rubber Co.	49 50	.....
Huels, F.	8 75	.....
Haswell, A. & Co.	1,341 22	.....
Hartwig, Ida	133 95	.....
Hyland, W. J.	6 30	.....
Herrick, H. C.	15 00	.....
Harbort, Henry	60 00	.....
Hering, Fred	1,25	.....
Holbach, John P.	5 10	.....
Halprine, M.	10 70	.....
Hoever, Theodore	5 80	.....
Hall and McChesney	30 00	.....
Hendee, Bamford, Crandall & Co.	42 00	.....
Harloff, P.	17 50	.....
Ill. Central Ry. Co.	2 74	.....
Jarvis, C. W.	278 75	.....
Kroncke Bros.	281 56	.....
Kayser, A. H.	265 82	.....
Kaiser Bros.	51 35	.....
King, Chas. I.	50 00	.....
Keeley, Neckermann and Kessenich	81 04	.....
Kingston, Paul	75	.....
Kickhefer, A. Elevator Co.	18 00	.....
Kewaunee Boiler Co.	30 00	.....
Krehl & Son	13 40	.....

"A"—General Fund Disbursements for 1905.

<i>Superintendent of Public Property Department—continued.</i>		
Knauber, J. Litho Co	618 75	
King and Walker Co	7 50	
Lenzer, P.	1 00	
Lewis, Hugh	110 00	
Luther, Henry Co	13 25	
Library Bureau	10 05	
Ledwith, Geo.	12 75	
Ludiow Valve Mfg. Co	27 38	
Lockwood, Robt.	9 00	
Meyer, Henrietta	87 00	
Madison Gas and Electric Co	538 69	
Madison, City of	37 00	
Mayers, Andrew	129 59	
Mautz Bros.	55 38	
Moseley, Jas. E.	740 27	
Mil Litho. Co	84 00	
Mil Dustless Brush Co	23 72	
Mil. Free Press Co	16 80	
Madison Tent and Awning Co	19 95	
Miller, H. C. & Co	15 50	
McGowan, H. B.	64 69	
McPherson, P. B.	22 00	
McCarthy, T. C.	18 20	
National Meter Co	1 00	
Neidecken H & Co	107 74	
Newbury and Peper	39 90	
New York Store	6 75	
Niebuhr, Ernestine	1 50	
Oakey & Morgan	74 40	
Owens, William	945 05	
Otts Pharmacy	70	
Oshkosh Brush Co	20 71	
Oppell, W. A.	8 25	
Olson, A. & B.	13 50	
Post, W. G.	6 00	
Parkinson and Marling Lbr. Co.	160 36	
Porter, Lew F.	90 00	
Park, Wm. J., Co.	39 92	
Pritzlaff, John, Hardware Co.	17 93	
Pollard, Tabor, Co.	48 84	
Pyle, James & Sons	31 20	
Priest, James	9 00	
Piper, Bros.	6 60	
Parson's Printing and Sta. Co.	23 25	
Pollard, Thebald, Co.	90 42	
Patton, Jas. E., Co.	41 16	
Polk, P. S. & Co.	6 00	
Rentschler, Fred	195 00	
Remington Typewriter Co.	314 71	
Rauscheisberger, John	34 23	
Reynolds, E. S.	181 00	
Razall, H. G., Mfg. Co.	6 05	
Rosenkrans, O. L. and Thacher Co.	214 50	

*"A"—General Fund Disbursements for 1905.**Superintendent of Public Property Department—continued.*

Sumner and Morris	486 47	.....
Sherwin and Bartlett	35 00	.....
Schweinem, Elizabeth	94 00	.....
Smith Premier Typewriter Co.	83 25	.....
Schwaab Stamp and Seal Co.	14 54	.....
Sater, E. E.	12 51	.....
Schlimgen, Fred M.	1 25	.....
Sexton, James M.	1 00	.....
Standard Paper Co.	4 00	.....
Schoelkopf, L. F.	78 98	.....
Sullivan, Frank	77 50	.....
Scheller Bros.	11 35	.....
Silberstein, A. L.	181 30	.....
Scheibel, Aug.	5 66	.....
Schuler, J. C.	12 00	.....
Stephenson and Studeman	31 11	.....
Thomas, Polk	70 00	.....
Trask Albertine	92 30	.....
The Mueller Co.	30 80	.....
The Bristol Co.	148 50	.....
The Eldred Mag. Specialty Co.	21 40	.....
Trainor, Wm.	60 00	.....
The Gibson Soap Co.	36 00	.....
The Vaas Danielson Co.	39 70	.....
The Menges Pharmacies	8 50	.....
The Link Belt Machinery Co.	5 56	.....
Thuringer, I. Co.	63 90	.....
The Bradstreet Co.	100 00	.....
Troemel, Frank,	2 50	.....
Wayman, Victor	136 00	.....
Wright, Chas.	25 00	.....
Wright, A. G.	18 00	.....
Weavers Drug Store	32 75	.....
Wolff and Kubley	12 35	.....
Wisconsin Wagon Co.	38 40	.....
Wisconsin Telephone Co.	400 85	.....
Western Union Telegraph Co.	7 00	.....
Williamson Pen Co.	30 00	.....
Wisconsin Workshop for Blind	6 72	.....
Zehnter, Julius Co.	8 45	.....
		\$15,891 43

Stationery:

Knauber, J., Litho Co.	\$1,885 56	.....
Moseley, Jas. E.	1,621 61	.....
Diamond Ink Co.	19 60	.....
Neidecken & Co.	814 18	.....
Strauss, Carl	29 22	.....
Parsons Printing & Sta. Co.	101 90	.....

"A"—General Fund Disbursements for 1905.

<i>Superintendent of Public Property Department—continued.</i>		
Park, Wm. J.	9 10	.....
Gray, T. S. Co.	9 25	.....
West, H. H. Co.	1,985 01	.....
Saltzstein, Chas. & Bro.	15 90	.....
Smith, Frank G.	782 75	.....
College Book Store	4 00	.....
		\$7,278 08
Insurance of Capitol:		
Treas. State Insurance fund, premium..	\$930 67	.....
		\$930 67
Expenses under Sec. 288, W. S.:		
Drake, H. C., ext. carpenter	\$10 80	.....
Owens, Thos., ext. painter	15 75	.....
		\$26 55
Fuel for Capitol:		
Cooley, C. F.	\$12,522 49	.....
		\$12,522 49
Expenses under Chap. 219, L. 1903		
Porter, Lew F.	\$50 00	.....
		\$50 00
Miscellaneous:		
Madison P. O., postage, etc.....	\$428 50	.....
Democrat Ptg. Co., printing	223 04	.....
U. S. Express Co., Expressage.....	148 87	.....
American Express Co., expressage....	170 40	.....
Dane County Telephone Co., messages and rental	49 50	.....
Wis. Telephone Co., messages	5 80	.....
Postal Telegraph and Cable Co., tele.	6 05	.....
W. U. Telegraph Co., telegrams.....	6 00	.....
		\$1,038 16
<i>State Forest Commission Dept.:</i>		
Griffith, E. M., supt., salary and expenses	\$2,989 75	.....
Cunningham, T. J., expenses.....	84 96	.....
Hancock, Eugene T., expenses.....	144 66	.....
U. S. Express Co., expressage	1 75	.....
Wilcox, John, expenses	108 84	.....
American Express Co., expressage	35	.....
Democrat Ptg. Co., printing	7 83	.....
Marshall, Wm. S., expense	4 88	.....
Castle, M. A. clerk services	40 00	.....
		\$3,383 02

"A"—General Fund Disbursements for 1905.

WISCONSIN NATIONAL GUARD.		
<i>Adjutant General's Department:</i>		
American Express Co., expressage.....	\$65 87	.....
Atwood, J. R., expenses	7 60	.....
Army and Navy Journal, subscription..	28 70	.....
Britten, Edward E., books	3 00	.....
Boardman, C. R., adjutant-general, salary and expenses	2,101 77	.....
Brunkhorst, A. G., services	35 00	.....
Bergh, M. C., paymaster expenses	229 51	.....
Burrows, Fred., services	11 00	.....
Clothing allowance hospital corps.....	220 00	.....
Conroy, F. F., examinations	3 60	.....
Democrat Ptg. Co., printing	548 60	.....
Driver, Earl, stenographer, salary.....	1,200 00	.....
Esser, L. Co., medals and badges.....	515 00	.....
Edwards, J. B., Asst. surgeon general, salary and expenses	727 57	.....
Fuhrman, L. G., service.....	35 00	.....
Frear, James A., expenses	28 65	.....
Foster, F. L., examinations	8 80	.....
Farr, J. F., examinations	10 80	.....
Graham, Geo., services	256 67	.....
Graunis, E. H., examination	13 20	.....
Green C. A., expense	10 00	.....
Herbst, S. C., expense	31 00	.....
Heigl, John J., salary	8 00	.....
Hanson, C. O., examination	2 80	.....
Interstate Nat. Guard Ass'n dues.....	14 00	.....
Jenkyns, Richard W., services	8 00	.....
King, C. F., examinations	28 00	.....
King, Gen. Chas., conducting army inspection	300 00	.....
Madison P. O., postage	570 00	.....
McNeil, Capt. C. H., services	178 89	.....
Markel, Capt. E. T., services	186 67	.....
Miller, H. C., examinations	1 20	.....
Monroe, W. B., examinations	9 60	.....
McArthur, D. S., examinations	29 20	.....
Marquardt, C. H., examinations.....	2 00	.....
McRae, J. D., examinations	3 20	.....
Nelson, O. M., services	8 00	.....
Priestly, Mary W., bookkeeper, salary..	840 00	.....
Petrie, Walter, services	28 00	.....
Russell, Chas., pension clerk, salary....	1,380 00	.....
Rogers, Alfred T., expenses	42 60	.....
Rood, C. A., examinations	4 00	.....
Reddings, T. R., examinations	12 80	.....
Sa'sman, Jno. G., Ass't Adj. Gen., salary and expenses	1,486 28	.....
Sherman, Geo. L., services	8 00	.....
Spencer, L. E., examinations	3 20	.....
Seaman, G. E., examinations	59 20	.....
Spawn, M. G., expenses	8 40	.....
Siekert & Baum Sta. Co., office supplies	3 50	.....

*"A"—General Fund Disbursements for 1905.**Adjutant General's Dept.—continued.*

Troop Pay of Rifle Camp	1,414 50	.....
U. S. Express Co., expressage	25 17	.....
Voorus, C. W., examinations	2 80	.....
Wisconsin Telephone Co., messages	23 95	.....
Woodward, Chas. G., inspection	600 00	.....
Williams, John M., clerk, salary	720 00	.....
Warren, W. W., captain, services	163 33	.....
Western Union Tel. Co., telegrams	14 59	.....
Webb, E. P., examinations	1 60	.....
Wahle, H., examinations	15 60	.....
Wing, W. S., examinations	6 80	.....
Winchester, W. H., examinations	4 00	.....
Yahr & Lange Drug Store, drugs	49 81	.....
1st Reg., Co. A, pay roll	826 67	.....
1st Reg. Co. A, allowances	1,005 00	.....
1st Reg., Co. B, pay roll	1,015 77	.....
1st Reg., Co. B, allowance	880 00	.....
1st Reg., Co. C, pay roll	959 17	.....
1st Reg., Co. C, allowance	865 00	.....
1st Reg., Co. D, pay roll	987 77	.....
1st Reg., Co. D, allowance	1,075 00	.....
1st Reg., Co. E, pay roll	785 94	.....
1st Reg., Co. E, allowance	1,005 00	.....
1st Reg., Co. F, Pay Roll	802 27	.....
1st Reg., Co. F, Allowance	1,005 00	.....
1st Reg., Co. G, Pay Roll	1,019 44	.....
1st Reg., Co. G, allowance	880 00	.....
1st Reg., Co. H, Pay roll	839 17	.....
1st Reg., Co. H, allowance	815 00	.....
1st Reg., Co. I, pay roll	997 69	.....
1st Reg., Co. I, allowance	890 00	.....
1st Reg., Co. K, pay roll	898 52	.....
1st Reg., Co. K, allowance	1,040 00	.....
1st Reg., Co. L, pay roll	954 64	.....
1st Reg., Co. L, allowance	870 00	.....
1st Reg., Co. M, pay roll	1,025 36	.....
1st Reg., Co. M, allowance	890 00	.....
1st Reg., headquarters	100 00	.....
1st Reg., adjutant	330 00	.....
1st Reg., field staff and band	1,383 86	.....
1st Reg., majors allowances	150 00	.....
2nd Reg., Co. A, pay roll	960 08	.....
2nd Reg., Co. A, allowance	875 00	.....
2nd Reg., Co. B, pay roll	1,026 64	.....
2nd Reg., Co. B, allowance	890 00	.....
2nd Reg., Co. C, pay roll	833 59	.....
2nd Reg., Co. C, allowance	815 00	.....
2nd Reg., Co. D, pay roll	894 27	.....
2nd Reg., Co. D, allowance	840 00	.....
2nd Reg., Co. E, pay roll	1,056 42	.....
2nd Reg., Co. E, allowance	890 00	.....
2nd Reg., Co. F, pay roll	1,053 69	.....
2nd Reg., Co. F, allowance	890 00	.....
2nd Reg., Co. G, pay roll	1,022 67	.....
2nd Reg., Co. G, allowance	880 00	.....
2nd Reg., Co. H, pay roll	1,043 77	.....

*"A"—General Fund Disbursements for 1905.**Adjutant General's Dept.—continued.*

2nd Reg., Co. H, allowance	890 00	.....
2nd Reg., Co. I, pay roll	835 52	.....
2nd Reg., Co. I, allowance	825 00	.....
2nd Reg., Co. K, pay roll	961 34	.....
2nd Reg., Co., K, allowance	855 00	.....
2nd Reg., Co. L, pay roll	886 27	.....
2nd Reg., Co. L, allowance	835 00	.....
2nd Reg., Co. M, pay roll	880 64	.....
2nd Reg., Co. M, allowance	830 00	.....
2nd Reg., headquarters	100 00	.....
2nd Reg., adjutant	330 00	.....
2nd Reg., field staff and band	1,376 88	.....
2nd Reg., majors allowances	150 00	.....
3rd Reg., Co. A, pay roll	1,054 86	.....
3rd Reg., Co. A, allowance	890 00	.....
3rd Reg., Co. B, pay roll	999 27	.....
3rd Reg., Co. B, allowance	890 00	.....
3rd Reg., Co. C, pay roll	1,034 42	.....
3rd Reg., Co. C, allowance	890 00	.....
3rd Reg., Co. D, pay roll	906 77	.....
3rd Reg., Co. D, allowance	850 00	.....
3rd Reg., Co. E, pay roll	1,022 77	.....
3rd Reg., Co. E, allowance	890 00	.....
3rd Reg., Co. F, pay roll	1,046 50	.....
3rd Reg., Co. F, allowance	890 00	.....
3rd Reg., Co. G, pay roll	940 67	.....
3rd Reg., Co. G, allowance	885 00	.....
3rd Reg., Co. H, pay roll	854 94	.....
3rd Reg., Co. H, allowance	825 00	.....
3rd Reg., Co. I, pay roll	1,043 77	.....
3rd Reg., Co. I, allowance	890 00	.....
3rd Reg., Co. K, pay roll	977 09	.....
3rd Reg., Co. K, allowance	880 00	.....
3rd Reg., Co. L, pay roll	1,025 77	.....
3rd Reg., Co. L, allowance	890 00	.....
3rd Reg., Co. M, pay roll	1,039 27	.....
3rd Reg., Co. M, allowance	890 00	.....
3rd Reg., headquarters	100 00	.....
3rd Reg., adjutant	330 00	.....
3rd Reg., field staff and band	1,360 09	.....
3rd Reg., majors allowances	150 00	.....
Hospital Corps pay roll	955 62	.....
Battery A, 1st artillery, pay roll	1,345 69	.....
Battery A, 1st artillery, allowance	2,770 00	.....
Hospital Corps 1st battery, allowance	121 34	.....
Troop A, 1st cavalry, pay roll	1,041 58	.....
Troop A, 1st cavalry allowances	3,690 00	.....
Troop A, 1st cavalry, special allowances	2,500 00	.....
10th Separate Battalion, Co. A, pay roll	1,036 52	.....
10th Separate Battalion, Co. A, allow- ances	890 00	.....
10th Separate Battalion, Co. B, pay roll	1,011 02	.....
10th Separate Battalion, Co. B, allowances	885 00	.....
10th Separate Battalion, Co. C, pay roll	725 27	.....

*"A"—General Fund Disbursements for 1905.**Adjutant General's Dept.—continued.*

10th Separate Battalion, Co. C, allowances	810 00	.....
10th Separate Battalion, Co. D, pay roll	892 50	.....
10th Separate Battalion, Co. D, allowances	835 00	.....
10th Separate Battalion, major allowances	50 00	.....
10th Separate Battalion, field staff and non Com. staff,	181 31	.....
10th Separate Battalion, adjutant allowance	50 00	.....
		\$106,625 12

Quartermaster General's Department—

Hodgins, Joshua, quartermaster, gen. sal.	\$1,377 91	.....
Williams, C. R., asst. quartermaster, sal. & exp	1,933 90	.....
Schale, Henry, sergeant, sal.	300 00	.....
Burroughs, E. S., sergeant, sal.	720 00	.....
Democrat Pt'g Co. printing	258 72	.....
C. & N. W. Ry. Co. transportation ..	3,893 02	.....
C. M. & St. P. Ry. Co. transportation ..	3,985 30	.....
C. St. P. M. & O. Ry. Co. transportation	2,074 04	.....
C. M. & St. P. Ry. Co. ft.	1,618 38	.....
The Wis. & Mich. Ry. Co. transportation	7 34	.....
The Wis. Central Ry. Co. transportation	103 51	.....
Armstrong, E. A. Mfg Co. clothing	78 25	.....
Bradley, Arthur hay & straw	169 16	.....
Davis, F. L., Ag't Am. & U. S. Exp. Co., expressage	236 26	.....
Menomonie Hydraulic Press Brick Co., brick	117 00	.....
Nidecken, H. Co supplies	23 27	.....
Olson, C. O. hay & straw	29 22	.....
Stephenson, I. W. expenses to St. Louis	45 65	.....
Madison P. O.	198 00	.....
Biersach & Niedermeyer, plumbing supplies	90 00	.....
Déver Bros. Paper Co., paper	23 06	.....
Kauffman and Billings, plumbing sup- plies	29 93	.....
Marinette Fuel Dock Co. coal	138 83	.....
Nelson, Adolph H., telephone supplies ..	19 10	.....
O'Neil Oil and Paint Co. oil & paint ..	158 56	.....
Schwaab Stamp & Seal Co. brand	40 50	.....
Wisconsin Paste Co., paste	28 20	.....
American La France Fire Engine Co. fire extinguisher	82 25	.....
Goodyear Rubber Co., hose	72 00	.....
Holle, Leslie L. straw	20 00	.....
Bel, F. E. oats	51 75	.....
Hanson, Robt. L. mdse	31 49	.....
Christopherson, Soren blacksmithing ..	24 60	.....

"A"—General Fund Disbursements for 1905.

<i>Quartermaster General's Dept.—continued.</i>		
Green Bay & W. Ry. Co., transportation	15 10	.....
Horton, Chas. H., hardware	245 38	.....
Hodgins, Joshua, labor pay rol paid	2,916 95	.....
Remington Typewriter Co., repairs	19 00	.....
Liebo d, Chas. H., lumber	671 78	.....
Taylor, Geo., straw	9 62	.....
Wisconsin Central Ry. Co. ft.	7 00	.....
W. U. Telegraph Co., telegrams	14 79	.....
Kilmer, Chas., oats	24 74	.....
Frohmader, Geo. M., camp supplies	102 69	.....
Marvin, Mich's & Brindley, p umbing supplies	8 73	.....
Minn. St. P. & Sault S'e. M. Ry. Co. transportation	79 10	.....
C. St. P. M. & O. Ry. Co., ft.	337 95	.....
Gleason, L. E. & Sons, hay & oats	23 10	.....
Wilkinson, Leo, labor	270 00	.....
Williams, C R., supplies from lost prop- erty fund	2,010 56	.....
Franklin Hudson Pub. Co., books	75 00	.....
A lds, Frank, oats & hay	64 32	.....
Lebrick M'g Co., oil	14 00	.....
Speich Stove repair Co., repairs	11 16	.....
Davis, Frank, L., postage	50 00	.....
Wiley, John & Son, books	69 10	.....
V. S. telephone Co., rental	18 00	.....
Frederickson, F. C., supplies	9 65	.....
Excelsior Brick Co., brick	291 00	.....
Kenyon, C. Co., Lost Property fund clothing	507 50	.....
Western Roofing & Supply Co., roofing	282 75	.....
Schmidt, P., & Co., window sills etc.	27 00	.....
The Medberry Findenim Co., paper	11 70	.....
The Cary Safe Co., vault front	69 77	.....
Wagner, A. F., supplies	12 60	.....
Winchester Repeating Arms Co. cartridges	307 20	.....
Schroeder, H. E., straw	29 51	.....
Treas. State Insurance fund, premiums	965 52	.....
		\$27,551 47
<i>State Historical Society—</i>		
Adams, Edna C., reading room asst. sal	440 00	.....
American Express Co., expressage	229 25	.....
Adams, W. F., books	47 81	.....
A. L. A. Pub. Co., cards	18 28	.....
American Hist. Ass'n books	3 00	.....
American Economic Ass'n, books	3 00	.....
Alford Bros. laundry	52 00	.....
Atlanta Book Co., books	14 00	.....
American Library Ass'n books	4 00	.....
Annen, Gertrude books	4 00	.....
Adams, W. C., books	21 94	.....
Andrews, H. A. C., supplies	350 00	.....

"A"—General Fund Disbursements for 1905.

<i>State Historical Society—continued.</i>		
Alsheimer, Elizabeth housemaid	27 00	.....
Beecroft, Daisy G. supt's clerk, sal	605 00	.....
Bradley, I. S. lib. and asst. supt. sal & exp	1,630 75	.....
Butts, Bennie messenger, sal	528 00	.....
Bohrnt, John, repairs	496 54	.....
Bureau of American Ancestry books ..	37 35	.....
Boston Book Co., books	73 75	.....
Board University Regents maintenance of building	316 88	.....
Barrie Geo. & Sons books	72 00	.....
Burke, L. C., labels	7 00	.....
Best, Frank E. book	5 00	.....
Bianchfie d, C. W. F., book	4 50	.....
Cramer, Katharine student asst. sal	40 00	.....
City Treas. Madison water tax	160 75	.....
C. M. & St. Paul Ry. Co. ft.	48 89	.....
Cooley, C. F. cement	57 10	.....
Conklin & Sons cement	18 60	.....
C. M. & St. P. Ry. Co., ft.	80 01	.....
Clark, A. H. Co., books	106 25	.....
Clark Engraving Co., halftones	49 71	.....
Congdon and Britnell, books	33 35	.....
Collier, P. F. & Son, subscription	5 20	.....
Collamer, Newton L., books	3 65	.....
Callwell, Irving S., books	5 00	.....
Casper, C. M. Co., books	5 63	.....
Davenport, Don'ey elevator attendant sal	340 51	.....
Dane Co. Telephone Co., rental	87 00	.....
Dutton, E. P. & Co., books	24 00	.....
Democrat Pt'g Co., printing	7,050 32	.....
Denissen, Rev. Christian, books	15 00	.....
Dutcher, Salem, books	20 00	.....
Davis Mosaic Co., supplies	23 30	.....
Doolittle, W. F., services	4 00	.....
Doonan, J. T. & Co., book	6 00	.....
Dud'ey, W. H. negatives	3 60	.....
Draper Mf'g Co., supplies	10 13	.....
Davis and Harvey, books	5 42	.....
Electrical Supply Co., supplies	12 92	.....
Evans, Chas., books	15 00	.....
Egypt Exploration fund, books	82 75	.....
Eastman, F. R., wire	3 37	.....
Foster, Mary, reading room chief, sal ..	635 85	.....
Findorff, J. H., mdse	25 12	.....
Ferris, E. S., drayage	25 90	.....
Fox Duffield & Co., books	7 50	.....
Grove Wm. E., student asst.	72 20	.....
Gunkell, Tillie, housemaid	291 52	.....
Gallagher Tent and Awning Co.	10 00	.....
Gross, Philip Hardware Co., supplies ..	14 25	.....
Gibson Soap Co., supplies	24 00	.....
Gisho't Machine Co., supplies	15 00	.....
Gamm, W. J., repairs for clock	11 75	.....
Grunlee, Ralph S., books	25 00	.....

*"A"—General Fund Disbursements for 1905.**State Historical Society—continued.*

Gregory, H., books	45 00	.....
Goodspeeds Book Shop, books	5 25	.....
Hawley, Emma A., document room chief, sal	639 96	.....
Hean, Clarence S., newspaper room chief, sal	440 00	.....
Hubbard, J. M., books	15 00	.....
Hayden, Lewis S., books	40 00	.....
Houghton, Walter S., periodicals	23 00	.....
Hulbert, Archer B., maps	150 00	.....
Holcomb, J. I., Mfg. Co., floor brushes..	19 20	.....
Hart, J. M., books	8 50	.....
Historic Publishing Co., books	4 00	.....
Hadden, James, books	30 00	.....
Huels, F., keys	3 40	.....
Harper, Francis P. books	8 50	.....
Harper & Bros., books	5 00	.....
Jacobsen, Anna, cataloguer, sal.	372 22	.....
James, Frances S. C., cataloguer, sal. ..	371 39	.....
Johnson Service Co., repairs,	4 76	.....
Jackson, Hall M., books	87 55	.....
Kelly, Park, student asst. sal.	121 00	.....
Kingsbury, Joseph, Addison, books.....	10 00	.....
Keuling, Alma, services.....	235 38	.....
Kehoe, Charles, night engineer, sal.	246 67	.....
Keyes, William, sand	15 30	.....
Kellogg, Louise, P., services.....	281 00	.....
King and Walker, services.....	5 73	.....
Kingholz, Oscar, umbrella	2 50	.....
Kimball, Bros., books.....	3 50	.....
Kraft, George, services.....	2 55	.....
Lincoln, Ceylon, museum attendant, sal.	549 02	.....
Ledwith, Emma, housekeeper	414 94	.....
Luedtke, Minna, housekeeper.....	202 50	.....
Link, Lizzie, services.....	17 50	.....
Link, Ellen, services.....	58 23	.....
Littlefield, Geo. E., books.....	178 68	.....
Library of Congress, cards.....	20 00	.....
Lauriat, C E. & Co., books.....	3 00	.....
Library Bureau, supplies.....	154 50	.....
Lowell, John. A. & Co., engraving....	5 00	.....
Lindsay, Crawford, services.....	23 87	.....
Mabbett, Leora E. periodical room. asst., salary	429 63	.....
Mills Elizabeth B., periodical room. asst., salary	423 02	.....
Males, Martha E., cataloguer, sal.....	485 00	.....
Madison, P. O., postage.....	315 54	.....
Mantz Bros. supplies and services....	66 01	.....
McClure, A. C. & Co., books.....	675 51	.....
Mil. Press Clipping Bureau clippings...	12 55	.....
Munsell's Joel Sons Pub. Co., books	42 74	.....
McConnell, W. L. & Sons, mdse.	9 95	.....

*"A"—General Fund Disbursements for 1905.**State Historical Society—continued.*

Morrison, Noah F., books.....	10 21	.....
Mathias-Metz Co., books.....	5 00	.....
Montgomery, Ward & Co., equipment...	3 95	.....
Moore, W. H., books.....	310 55	.....
Marshall, Field & Co., rugs.....	10 00	.....
McConnell, W. T., supplies.....	6 65	.....
Nunns, Annie A., sup't's sec., sal.....	733 38	.....
Nelson, Magnus, asst. engineer, sal....	550 00	.....
New York Store, cloth.....	3 10	.....
Nijhoff, Martinus, books.....	4 71	.....
Nance, Geo. W., books.....	3 00	.....
Nelson, Carl, services.....	14 48	.....
Northwestern Compo Board Co., compo board	35 64	.....
Northern Electrical Co., supplies.....	69 59	.....
Northern Tissue Paper Mills, paper....	53 90	.....
New York Genealogical & Biog. Soc. books	22 00	.....
Nelson, Wilfred, books.....	9 00	.....
Oakley, M. M., asst. librarian, sal.....	1,210 00	.....
Oxley, Enos, Co., supplies.....	17 25	.....
Parkinson, Eve., general asst., sal. ...	495 00	.....
Pollard, Taber Co., mdse.	42 77	.....
Public Society of Connecticut, books...	7 50	.....
Phillips, N. B., books.....	12 00	.....
Pitman, W. G., cloth.....	6 26	.....
Peet, Stephen D., books.....	8 50	.....
Remington Typewriter Co., supplies....	1 51	.....
Renault, Raoul, books.....	31 74	.....
Rider, S. S., books.....	4 50	.....
Robson and Adee, books.....	4 05	.....
Sather Caroline, housemaid.....	280 34	.....
Sotheran, Henry & Co., books.....	626 25	.....
Stechert, Gustav E., books	432 78	.....
Stevens, Henry Sons & Stiles, books...	24 70	.....
Smith Premier Typewriter Co., supplies.	4 35	.....
Simon, Lizzie, services.....	16 88	.....
Seabrook, I. D., books.....	9 15	.....
Stocking, Rev. C. H. W., books.....	5 00	.....
Snyder, John D., books.....	5 00	.....
Stephenson and Studemann, supplies...	6 20	.....
Sumner and Morris, hardware.....	5 35	.....
Sumner, Edw. and Son, supplies.....	3 45	.....
Shoop, R. B., services.....	80 26	.....
Standard Oil Co., oil.....	13 71	.....
Stevenson, Prof. E. L., maps.....	17 75	.....
Southern Hist. Society, books.....	3 00	.....
Simonds, Mildred, checking clerk, sal...	60 96	.....
Sweeny, Willie, checking clerk, sal....	55 40	.....
Scribner's, Chas. Sons, books.....	5 63	.....
Saffel, C. C., books.....	4 50	.....
Scopes, John E., books.....	12 00	.....
Ticknor, Elizabeth G., manuscript room att'd. salary	268 71	.....

"A"—General Fund Disbursements for 1905.

<i>State Historical Society—continued.</i>		
Teude, Edna, housemaid.....	318 81	.....
Thompson, Anna, services.....	36 88	.....
Thwaites, Reuben G., sec. and sup't., salary and exp.	2,325 97	.....
The A. H. Clark Co., books.....	13 75	.....
The Caxton Press, books.....	5 00	.....
The Mueller Co., supplies and labor....	39 60	.....
Tilton, Asa C., manuscript room, chief, salary	256 48	.....
The Enos Co., supplies.....	15 00	.....
U. S. Express Co., expressage.....	137 93	.....
Union Library Ass'n., books.....	33 00	.....
Van Hoosear, T. H., books.....	8 50	.....
Westbury, E., engineer, sal.....	540 00	.....
Westbury, E. Jr., elevator att'd., sal.	158 44	.....
Western Union Telegraph Co., telegrams	18 67	.....
Warner, Geo. E., books.....	9 45	.....
Williams, C. S., books.....	6 00	.....
Wis. Telephone Co., messages.....	1 45	.....
Welsh, Iva A., classifier, sal.	427 16	.....
White, James T. & Co., books.....	8 00	.....
Water Dept. of Madison, water rent....	11 10	.....
Wilson, H. W., books.....	6 00	.....
Wheat, John R., books.....	5 00	.....
Wipperman, Wilham, services.....	30 30	.....
Whitaker & Ray Co., books.....	7 20	.....
Whitcomb, Charlotte, books.....	7 00	.....
		\$31,804 45
<i>Free Library Commission:</i>		
American Express Co., expressage.....	\$132 82	.....
Adams, T. S., lecture in summer school.	10 00	.....
A. L. A. Pub. Board, books.....	57 00	.....
Anderson, John, Pub Co., books.....	589 10	.....
Addressograph Co., addresses.....	9 79	.....
Ahern, M. E., services.....	9 24	.....
Appleton, D. & Co., books.....	4 10	.....
Bevans, Mary M., asst. librarian, sal...	352 26	.....
Boston Transcript Co., subscriptions....	1 50	.....
Burrows, Bros., Co., books.....	2 70	.....
Burke, L. C., services.....	10 00	.....
Bryant, Geo. E., statutes.....	6 00	.....
Brooklin Pub. Library, books.....	6 60	.....
Brumder, Geo., books.....	560 09	.....
Bied, Frank W., books.....	138 85	.....
Boston Book Co., books.....	1 53	.....
Brown, H. H., telescope.....	3 75	.....
Bureau of University Travel, books....	2 97	.....
Curtis, Lucy M., stenographer.....	540 00	.....
Compton, Cora M., services.....	23 32	.....
Creutz, L. R., clerk, sal.	14 25	.....
Collector of Customs, books.....	5 00	.....
Clark Engraving Co., cuts.....	16 99	.....

*"A"—General Fund Disbursements for 1905.**Free Library Commission—continued.*

Committee on Education, cabinet.....	11 00	.....
Connecticut Magazine Co., subscription..	2 00	.....
Carnegie Library, books.....	1 70	.....
Collier Pub. Co., books.....	4 60	.....
Committee on City Affairs, books.....	9 00	.....
Callaghan Co., books.....	17 50	.....
Cutler, W. P., books.....	5 00	.....
Century Co., books.....	12 00	.....
Coddington, Hester, asst. in summer school	100 00	.....
Drake, Jeannette, clerk, sal.	606 29	.....
Davenport, Donley, services.....	7 50	.....
Democrat Printing Co., printing.....	973 43	.....
Duve, Louise, asst. cataloguer, sal.	210 26	.....
Dillon, Carl., clerk, sal.	118 80	.....
Dyniewicz, W., books.....	20 75	.....
Dick, A. B. Co., supplies.....	60	.....
Davis, Richard, books.....	55 00	.....
Ellis, Hannah C., services in summer school	15 00	.....
Elliott, Julia E., services in summer school	75 00	.....
Esser, Anna,, services.....	13 58	.....
Evening Wisconsin, subscription.....	1 25	.....
Educational Dept. N. Y., book.....	80	.....
Ferris, E. S., collecting magazines....	27 90	.....
Grimms' Bindery, books.....	5 90	.....
Goodwin, Jno. E., services.....	15 00	.....
Giese, W. F., lectures.....	20 00	.....
Gram, Dealers Co., book	2 00	.....
Gat'iker, Emma, services	12 80	.....
Hawley, Edna M., clerk, sal.	110 60	.....
Hopkins, Julia, services.....	40 00	.....
Helmus, Joseph, services.....	14 84	.....
Hutchins, F. A., sal. & exp.	249 66	.....
Helmus, Mrs. Joseph, services.....	63 84	.....
Imbaff, Ono M., services in summer school	150 00	.....
Kinne, W. S., services.....	5 00	.....
Kelley, Park, services.....	35 26	.....
Kroncke, Bros., supplies.....	3 28	.....
Kinsman, D. O., books.....	4 20	.....
Lemcke & Buechner, books.....	6 72	.....
Legler, Henry E., secretary, sal. & exp.	2,761 46	.....
Lathrop, H. B., services.....	150 00	.....
Likert and Baum Stationery Co., staple- ing machine	5 40	.....
Legler, H. E., money paid for mis.	15 19	.....
Library Bureau, cards.....	65 60	.....
Library of Congress, cards.....	20 00	.....
Lyman, Edna, services	40 00	.....
Marvin, Cornelia, instructor, sal. & exp.	1,908 96	.....
MacDonald, Katherine I., asst. sec., sal.	1,071 30	.....
Mayers, A. L., chief clerk, sal	900 00	.....

"A"—General Fund Disbursements for 1905.

<i>Free Library Commission—continued.</i>		
McCarthy, Chas., document librarian, sal.	1,557 15	.....
Merrill, Julia W., assistant, sal.	723 90	.....
Matson, Bertha, clerk, sal.	166 16	.....
Madison P. O., postage.....	672 10	.....
Mil. Press Clipping Bureau, clippings...	68 60	.....
Munroe, Dana C., lectures.....	10 00	.....
Menasha Wood Split Pulley Co., supplies.	167 70	.....
Multum in Parvo Binder Co.....	5 00	.....
Moseley, James E., subscriptions.....	54 40	.....
Minneapolis Journal Printing Co., sub- scription	6 70	.....
McClurg, A. C. & Co., books.....	719 53	.....
Marsaryk, Alice, books.....	80 00	.....
McCarthy, Chas., for supreme court opinion	4 95	.....
Milwaukee Free Press, subscriptions...	4 05	.....
Milwaukee Daily News, subscription....	1 00	.....
Melville, Jessie D., asst., summer school.	129 50	.....
Morris, Mrs. C. S., expense.....	23 38	.....
Nelson, M., services	20 75	.....
Nelson, H. W. Co., book	4 00	.....
Olson, Julius E., services.....	20 00	.....
Plummer, Mary W., services.....	76 61	.....
Publishers Weekly, subscription.....	7 50	.....
Persons, W. M., services.....	5 00	.....
Parker, W. D., expenses.....	2 25	.....
Postal Telegraph and Cable Co., tele- grams.	52	.....
Public Policy Co., books and sub.	11 00	.....
Parsons Co., supplies.....	1 85	.....
Rump, Elma, assistance.....	4 20	.....
Ryan, Mary, clerk, sal.	92 25	.....
Remington Typewriter Co., supplies....	9 11	.....
Ryan, Mary, services.....	4 00	.....
Rood, L. P. H., crate etc.	4 70	.....
Stearns, L. E., library visitor, sal. & exp.	2,284 28	.....
Sanders, Laura, clerk, sal.	75 00	.....
Schreiber, Cecil, clerk, sal.	108 00	.....
Stechert, G. E., subscriptions & books.	572 43	.....
Showerman, Grant, lectures.....	20 00	.....
State Journal Printing Co., printing....	1 75	.....
Smith, Chas. C., steel signals.....	12 21	.....
Schneider, Geo. A., subscriptions.....	23 90	.....
Strobell, Geo. H., books.....	1 75	.....
Schreiber, Carl, clerk, sal.	24 00	.....
Sears, Vinton A., books	2 00	.....
Smith, Walter M., books.....	148 50	.....
Taft, William, janitor, sal.	60 00	.....
Taft, Irving, janitor, sal.	104 76	.....
Thwaites, R. G., lectures.....	20 00	.....
The Smith Premier Typewriter Co., sup- plies	99 25	.....
The Mil. Journal Co., subscription.....	1 50	.....
Treier, Herman, janitor, sal.	44 55	.....

*"A"—General Fund Disbursements for 1905.**Free Library Commission—continued.*

U. S. Express Co., expressage.....	42 60	.....
Whare, Grace A., clerk, sal.	540 00	.....
Wyer, J. O. Jr., lectures.....	35 00	.....
W. U. Telegraph Co., telegrams.....	28 94	.....
Waddick, W. J., drayage.....	21 00	.....
Williams, Brown & Earle, lens & lamp.	35 55	.....
Wilson, H. W. Co., book.....	5 00	.....
Welton, Rex, clerk, sal.	4 80	.....
Wis. Telephone Co., messages.....	55	.....
Treas., State Ins. Fund, premiums.....	15 66	.....
		\$21,454 67

Geological and Natural History Survey:

American Express Co.	\$105 88	.....
Abercrombie & Fitch	36 02	.....
Andrews, C. W.	13 35	.....
Blair, C. S.	103 57	.....
Barrister, J. R.	183 30	.....
Burling, L. D.	12 86	.....
Brant, S. A.	12 00	.....
Brewer & Penhallegon	104 70	.....
Birge, E. A.	1,026 91	.....
Brown, W. E.	3 15	.....
Cox, G. H.	103 03	.....
Cady, G. H.	90 26	.....
Clark Eng. Co.	238 51	.....
Chamberlain, T. C.	27 79	.....
Cronk, T. B.	8 10	.....
Cantwell Ptg. Co.	31 25	.....
Dietzgen, Eugene	31 27	.....
Democrat Ptg. Co.	1,075 94	.....
Davis, John J.	26 39	.....
Dennister, R. H.	53 18	.....
Daniels, W. W.	22 00	.....
Ellis, E. E.	41 40	.....
Esser, Agnes	71 63	.....
Fulcher, Gordon	283 16	.....
Gilbert & Cady	21 66	.....
Grant, U. S.	974 52	.....
Gallop, Frederick L.	789 43	.....
Grimm's Book Bindery	5 20	.....
Goldthwait, J. W.	48 50	.....
Gurley, W. and L. E.	5 25	.....
Hicks, James & Son	87 84	.....
Haak, Wm. J.	11 50	.....
Harper, Blanchard	8 50	.....
Hopper, C. V.	89 68	.....
Hancock, E. T.	160 00	.....
Jones, T. H.	5 40	.....
Jones, Mrs. Rose	46 45	.....
Kennedy, R.	40 00	.....
Kelley, Park	17 25	.....
Lenher, Victor	752 15	.....
Lynch P.	8 00	.....

"A"—General Fund Disbursements for 1905.

<i>Geological and Natural History Survey—</i>		
<i>continued.</i>		
Lotters, W. G.	3 75	.....
Moses, E. S.	22 75	.....
Merrill, H. B.	20 00	.....
Moss, Jos. L.	29 13	.....
Mautz Bros.	7 10	.....
Middleton, Owen W.	39 74	.....
Madison Tent & Awning Co.	3 85	.....
Mann T. H.	14 75	.....
Nicholas, J. W. & Co.	43 14	.....
Ohnis, Fred C. & Son	6 00	.....
Obert, E. G.	50 70	.....
Perdue, M. J.	470 75	.....
Patten, H. E.	25 00	.....
Park, Wm. J.	22 32	.....
Reed, Wm. J.	90 24	.....
Reis, Heinrich	1,933 56	.....
Spence, B. J.	104 76	.....
Smithsonian Institution	36 50	.....
Smith, Warren D.	101 70	.....
Stocker, Geo.	62 11	.....
Sandford, F. G.	240 00	.....
Smith, L. S.	30 98	.....
Spencer, Lens Co.	15 00	.....
Stephenson & Studemann	23 55	.....
Staley, Katherine	73 25	.....
Steverin, Henry H.	6 60	.....
Schultz, A. R.	11 46	.....
Small & Stevens	12 00	.....
The Kny Scheerer Co.	180 67	.....
The H. H. West Co.	26 75	.....
Turner, J. D.	12 40	.....
Tubesing, W. F.	10 80	.....
U. S. Hotel	31 50	.....
Upfield, Jessie	21 00	.....
U. S. Express Co.	63 12	.....
University Co-Operative Co.	13 32	.....
Vaeth, A. C.	50 00	.....
Weidman, Samuel	1,868 43	.....
Whiting, W. A.	15 75	.....
Wis. Telephone Co.	70	.....
Warren, Henry	75 45	.....
Wright, Rob't L.	84 75	.....
		\$12,732 31
<i>State Board of Agriculture:</i>		
Madison P. O., postage	\$501 80	.....
American Express Co., expressage	193 76	.....
U. S. Express Co., expressage	91 10	.....
Democrat Ptg. Co., printing	1,545 52	.....
Western Union Telegraph Co., telegrams	25 00	.....
Treas. Wis. State Board Agri., appropri-		.....
ation for 1903 and 1904	8,000 00	.....
Treas. Wis. State Board Agri., 10 per		.....
cent premium paid for 1903 and 1904	5.774 20	.....

"A"—General Fund Disbursements for 1905.

<i>State Board of Agriculture—continued.</i>		
C. & N. W. Ry. Co., freight.....	16 06	.....
Postal Telegraph & Cable Co., telegrams	1 45	.....
Clark Engraving Co., halftones	227 01	.....
Treas. State insurance fund premiums..	618 61	.....
		\$16,994 51
<i>Board of Control:</i>		
Cark, Harvey, member, sal. and exp...	\$2,899 40	.....
Grotophorst, H., member, sal. and exp.	1,617 59	.....
Kustermann, Gustav, member, salary		.....
and expenses	2,730 69	.....
Conover, Allen D., member, sal. and exp.	2,497 28	.....
Dresser, L. B., member, sal. and exp...	2,683 43	.....
Tappins, M. J., secretary salary.....	2,002 66	.....
McCaffrey, M. E., chief clerk, salary....	1,200 00	.....
Palmer, T. J., asst. chief clerk, salary..	812 90	.....
Lerum, A. C., asst. chief clerk, salary..	75 00	.....
Lerum, A. C., clerk, salary	660 00	.....
Lerdall, H. I., clerk, salary,	60 00	.....
Jones, Maude, stenographer, salary.....	570 00	.....
Dunn, Fannie R., stenographer salary..	150 00	.....
Madison P. O., postage	430 00	.....
Democrat Ptg. Co., printing	260 95	.....
American Express Co., expressage.....	25 56	.....
U. S. Express Co., expressage	16 08	.....
Postal Telegraph Co., telegrams	11 90	.....
Western Union Telegraph Co., telegrams	225 40	.....
Wis. Telephone Co., messages	332 55	.....
The Municipality, subscription	25 00	.....
White, M. J., M. D., services	16 00	.....
Fowle, F. F., M. D., services	16 00	.....
Schneider, Geo. A., subscription	8 60	.....
National Conference of Charities and		.....
correction, books	112 50	.....
Davis, F. M. Co., books	3 00	.....
The McMillan Co., books	1 64	.....
The State Journal, subscription	10 00	.....
Blackiston's Son & Co., book	4 00	.....
Sentinel Co., subscription	13 25	.....
Free Press Co., subscription	5 00	.....
		\$19,476 38
<i>Wisconsin Work-Shop for Blind, Chap.</i>		
<i>432, Laws 1903:</i>		
Simandl, James	\$260 50	.....
Kustermann, Oscar	1,318 16	.....
Schlosser, Henry	240 74	.....
Marschalek & Weiss	75 77	.....
Rattan & Cane Co.	195 56	.....
Keip, F. L.	25 84	.....
Wilmans, Fred M.	553 00	.....
West Side Mfg. Co.	475 17	.....
Democrat Ptg. Co.	8 23	.....
Milwaukee & Western Fuel Co.	78 50	.....

"A"—General Fund Disbursements for 1905.

<i>Wisconsin Work-Shop for Blind, Chapter 432, Laws, 1903—continued.</i>		
Ulbrich, F. C.	73 50	
Falk, Herman	85 48	
Meinecke, A. & Son	48 48	
Zana, Michael	310 50	
Zinn, Chas. & Co.	364 50	
Siehr, Math. & Sons	448 19	
Von Cotzhausen, F. W.	25 00	
Schroeder, Wm.	312 00	
Coerper Bros., Lumber Co.	26 40	
Thurwachler, L. L. & Sons	150 00	
Dacmrich Bros.	23 85	
Meinecke, Chas. & Co.	77 50	
May, Peter	35 56	
		\$5,212 43
<i>Wisconsin Industrial School for Girls, Chap. 253, Laws 1903:</i>		
Gregory, Wm. H.	\$2,976 00	
Weden, H. & Co.	1,707 96	
Steck, Edward	385 00	
Butts, Edward	40 00	
Hall, J. M.	146 67	
Ellis & Coogan	6,871 95	
Halsey, W. H.	1,514 95	
Mooers, H. Co.	950 82	
Winter, Wm.	2,596 30	
Friend, Lewis R.	13 45	
Conik, C., Mfg. Co.	470 00	
Schmitt, F. & Sons Co.	435 00	
Gross, Phillip, Hardware Co.	483 54	
Milwaukee Gas Light Co.	6 25	
Niss & Sons	12 70	
Carroll, Geo. A.	119 91	
McCusker, J. D. & Co.	96 00	
Nothbom, E. C. Co.	276 48	
Phenix Mfg. Co.	302 75	
Gimbe Brothers	687 17	
Ferry & Clas	943 74	
Rohn, Geo. F.	96 95	
Schmidt, P. & Co.	100 00	
Boehn, John	25 33	
Kalb, Alfred	40 47	
Schuster, E. & Co.	39 43	
Hegy, Frank J.	174 20	
Reit, Geo. Sr.	23 98	
Grassler & Gezehschap	94 67	
		\$21,631 67
<i>Maintaining Chronic Insane in County Asylums:</i>		
Brown coun'y	\$6,335 00	
Brown county for Ashland	168 49	
Brown county for Door	194 51	
Brown county for Iron	170 90	
Brown county for Kewaunee	829 08	

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Brown county for Langlade	168 98	.....
Brown county for Manitowoc	159 80	.....
Brown county for Marinette	970 10	.....
Brown county for Oconto	2,537 36	.....
Brown county for Shawano	160 40	.....
Brown county for Taylor	160 45	.....
Brown county for Vilas	161 45	.....
Brown county for Wood	161 55	.....
Brown county for State-at-Large	400 66	.....
		\$12,578 73
Chippewa county	\$3,242 36	.....
Chippewa county for Ashland	1,135 90	.....
Chippewa county for Barron	2,239 09	.....
Chippewa county for Bayfield	1,135 09	.....
Chippewa county for Burnett	337 99	.....
Chippewa county for Clark	509 89	.....
Chippewa county for Douglas	2,385 37	.....
Chippewa county for Gates	1,145 02	.....
Chippewa county for Iron	427 36	.....
Chippewa county for Pepin	656 11	.....
Chippewa county for Price	1,679 76	.....
Chippewa county for Racine	272 45	.....
Chippewa county for Taylor	841 89	.....
Chippewa county for Vilas	138 88	.....
Chippewa county for Washburn	323 68	.....
Chippewa county for Wood	158 26	.....
Chippewa county for State-at-Large	820 68	.....
		\$17,449 78
Columbia county	\$4,699 93	.....
Columbia county for Adams	349 28	.....
Columbia county for Jackson	176 94	.....
Columbia county for Juneau	178 19	.....
Columbia county for Marquette	1,041 07	.....
Columbia county for Portage	460 72	.....
Columbia county for Racine	244 31	.....
Columbia county for State-at-Large	3,086 44	.....
		\$10,236 88
Dane county	\$10,674 64	.....
Dane county for Pierce	174 46	.....
Dane county for State-at-Large	262 31	.....
		\$11,111 41
Dodge county	\$7,104 86	.....
Dodge county for Green Lake	677 12	.....
Dodge county for Lincoln	340 65	.....
Dodge county for Oconto	1,161 67	.....
Dodge county for Shawano	336 20	.....
Dodge county for Waukesha	292 00	.....
Dodge county for State-at-Large	340 36	.....
		\$10,252 86

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Dunn county	\$4,548 00	.....
Dunn county for Barron	1,859 69	.....
Dunn county for Buffalo	170 75	.....
Dunn county for Burnett	989 87	.....
Dunn county for Douglas	501 82	.....
Dunn county for Jackson	164 30	.....
Dunn county for Oneida	19 28	.....
Dunn county for Pepin	987 19	.....
Dunn county for Pierce	1,365 52	.....
Dunn county for Polk	825 83	.....
Dunn county for Portage.....	828 48	.....
Dunn county for Price	377 47	.....
Dunn county for St. Croix	168 50	.....
Dunn county for Taylor	839 53	.....
Dunn county for Washburn	176 97	.....
Dunn county for Wood	19 28	.....
Dunn county for State-at-Large	1,159 12	.....
		\$15,001 60
Eau Claire county	\$5,508 21	.....
Eau Claire county for Ashland	643 02	.....
Eau Claire county for Barron	744 74	.....
Eau Claire county for Bayfield	650 17	.....
Eau Claire county for Buffalo	621 64	.....
Eau Claire county for Clark	315 45	.....
Eau Claire county for Douglas	2,895 19	.....
Eau Claire county for Iron	170 46	.....
Eau Claire county for Jackson.....	82 16	.....
Eau Claire county for Marquette	339 80	.....
Eau Claire county for Pierce.....	187 38	.....
Eau Claire county for Polk	166 14	.....
Eau Claire county for Price	336 84	.....
Eau Claire county for Racine	948 89	.....
Eau Claire county for Taylor	847 01	.....
Eau Claire county for Washburn	341 85	.....
Eau Claire county for State-at-Large ..	1,266 50	.....
		\$16,065 45
Fond du Lac county	\$6,560 79	.....
Fond du Lac county for Green Lake ..	2,418 38	.....
Fond du Lac county for Marinette	506 08	.....
Fond du Lac county for Marquette	521 83	.....
Fond du Lac county for Oconto	169 01	.....
Fond du Lac county for Oneida	169 61	.....
Fond du Lac county for Vilas	172 86	.....
Fond du Lac county for Waushara	201 43	.....
Fond du Lac county for State-at-Large ..	184 96	.....
		\$10 904 95
Grant county	\$7,408 71	.....
Grant county for Barron	160 86	.....
Grant county for Crawford	1,949 38	.....
Grant county for La Fayette	444 35	.....
Grant county for Racine	577 71	.....
Grant county for State-at-Large	1,410 65	.....
		\$11,951 66

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Green county	\$4,350 00	
Green county for Buffalo	345 67	
Green county for Douglas	354 22	
Green county for Jackson	502 88	
Green county for Juneau	2,459 24	
Green county for Kenosha	633 44	
Green county for La Fayette	2,631 47	
Green county for Pierce	173 61	
Green county for Polk	516 23	
Green county for State-at-Large	448 10	
		\$12,414 86
Iowa county	\$3,679 07	
Iowa county for Ashland	164 89	
Iowa county for Barron	31 08	
Iowa county for Buffalo	66 64	
Iowa county for Crawford	162 91	
Iowa county for Eau Claire	27 00	
Iowa county for Iron	167 86	
Iowa county for Jackson	166 26	
Iowa county for La Fayette	1,370 15	
Iowa county for Oconto	170 81	
Iowa county for Pepin	169 21	
Iowa county for Pierce	665 97	
Iowa county for Polk	1,305 60	
Iowa county for Racine	348 12	
Iowa county for Waukesha	2,581 70	
Iowa county for State-at-Large	2,470 28	
		\$13,547 55
Jefferson county	\$7,805 79	
Jefferson county for Ashland	168 46	
Jefferson county for Burnett	166 64	
Jefferson county for Door	29 54	
Jefferson county for Lincoln	710 63	
Jefferson county for Ozaukee	43 68	
Jefferson county for Racine	290 90	
Jefferson county for Taylor	168 24	
Jefferson county for Waukesha	731 05	
Jefferson county for Waushara	168 84	
Jefferson county for State-at-Large	2,002 72	
		\$12,286 49
La Crosse county	\$8,253 21	
La Crosse county for Barron	343 46	
La Crosse county for Bayfield	162 85	
La Crosse county for Buffalo	1,978 13	
La Crosse county for Clark	487 17	
La Crosse county for Jackson	597 98	
La Crosse county for Juneau	161 90	
La Crosse county for Pierce	505 22	
La Crosse county for State-at-Large	1,742 36	
		\$14,232 28

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Manitowoc county	\$4,275 21	.....
Manitowoc county for Calumet	800 44	.....
Manitowoc county for Door	2,147 16	.....
Manitowoc county for Kewaunee	1,229 40	.....
Manitowoc county for Langlade	501 35	.....
Manitowoc county for Marinette	1,235 86	.....
Manitowoc county for Oconto	336 50	.....
Manitowoc county for Ozaukee	4,074 36	.....
Manitowoc county for Shawano	167 15	.....
Manitowoc county for Vi as	171 70	.....
Manitowoc county for Waushara	166 00	.....
Manitowoc county for State-at-large	5,799 15	.....
		\$20,904 28
Marathon county	\$4,567 71	.....
Marathon county for Ashland	2,213 33	.....
Marathon county for Barron	513 93	.....
Marathon county for Bayfield	509 77	.....
Marathon county for Buffalo	169 65	.....
Marathon county for Clark	1,345 53	.....
Marathon county for Florence	340 06	.....
Marathon county for Iron	906 00	.....
Marathon county for Jackson	688 56	.....
Marathon county for Langlade	677 49	.....
Marathon county for Lincoln	1,981 16	.....
Marathon county for Marquette	337 86	.....
Marathon county for Oconto	1,020 83	.....
Marathon county for Oneida	847 38	.....
Marathon county for Portage	2,691 84	.....
Marathon county for Sawyer	169 60	.....
Marathon county for Shawano	1,188 87	.....
Marathon county for Taylor	166 35	.....
Marathon county for Vilas	172 37	.....
Marathon county for Waushara	169 75	.....
Marathon county for Wood	2,232 65	.....
Marathon county for State-at-Large	170 95	.....
		\$23,081 64
Milwaukee county	\$17,274 17	.....
		\$17,274 17
Monroe county	\$3,612 55	.....
Monroe county for Vernon	275 15	.....
Monroe county for State-at-Large	335 61	.....
		\$4,223 31
Outagamie county	\$5,856 28	.....
Outagamie county for Calumet	1,092 27	.....
Outagamie county for Door	1,229 63	.....
Outagamie county for Florence	103 06	.....
Outagamie county for Forest	165 34	.....
Outagamie county for Kewaunee	1,370 59	.....
Outagamie county for Langlade	329 90	.....
Outagamie county for Lincoln	508 56	.....

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Outagamie county for Marinette	443 73	.....
Outagamie county for Oconto	1,076 68	.....
Outagamie county for Oneida	413 38	.....
Outagamie county for Portage	675 42	.....
Outagamie county for Price	168 74	.....
Outagamie county for Shawano	675 00	.....
Outagamie county for Taylor	165 09	.....
Outagamie county for Waukesha	318 40	.....
Outagamie county for Wood	128 03	.....
Outagamie county for State-at-Large ...	1,055 83	.....
		\$15,775 93
Racine county	\$4,723 54	.....
Racine county for Kenosha	1,737 06	.....
Racine county for State-at-Large	870 54	.....
		\$7,331 14
Richland county	\$2,311 07	.....
Richland county for Adams	500 46	.....
Richland county for Crawford	3,338 86	.....
Richland county for Juneau	691 49	.....
Richland county for Marquette	172 89	.....
Richland county for Pierce	167 06	.....
Richland county for Racine	174 28	.....
Richland county for Waushara	773 42	.....
Richland county for Wood	347 00	.....
Richland county for State-at-Large	7,357 86	.....
		\$15,834 39
Rock county	\$7,901 39	.....
Rock county for Brown	169 62	.....
Rock county for Kenosha	309 45	.....
Rock county for La Fayette.....	647 05	.....
Rock county for Marinette	987 70	.....
Rock county for Marquette	659 30	.....
Rock county for Racine	520 05	.....
Rock county for Walworth	31 71	.....
Rock county for Washburn	165 20	.....
Rock county for Waukesha	425 50	.....
Rock county for State-at-Large	2,436 65	.....
		\$14,253 62
Sauk county	\$5,835 86	.....
Sauk county for Adams	179 65	.....
Sauk county for Burnett	162 75	.....
Sauk county for Juneau	3,459 91	.....
Sauk county for Monroe	78 43	.....
Sauk county for Pepin	176 75	.....
Sauk county for Pierce	677 85	.....
Sauk county for Racine	307 75	.....
Sauk county for Sawyer	171 20	.....
Sauk county for Washburn	176 30	.....
Sauk county for State-at-Large	100 25	.....
		\$11,326 70

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
St. Croix county	\$4,797 21	.....
St. Croix county for Ashland	831 93	.....
St. Croix county for Barron	1,086 15	.....
St. Croix county for Bayfield	337 02	.....
St. Croix county for Buffalo	337 02	.....
St. Croix county for Burnett	668 07	.....
St. Croix county for Douglas	2,709 31	.....
St. Croix county for Pepin	271 33	.....
St. Croix county for Pierce	1,959 33	.....
St. Croix county for Polk	2,103 10	.....
St. Croix county for Portage	499 73	.....
St. Croix county for Sawyer	168 96	.....
St. Croix county for Taylor	165 71	.....
St. Croix county for State-at-Large	1,502 25	.....
		17,437 12
Sheboygan county	\$7,905 43	.....
Sheboygan county for Calumet	837 80	.....
Sheboygan county for Ozaukee	169 36	.....
Sheboygan county for Rock	156 50	.....
		\$9,069 09
Trempealeau county	\$3,766 75	.....
Trempealeau county for Clark	989 66	.....
Trempealeau county for Buffalo	826 48	.....
Trempealeau county for Jackson	1,610 37	.....
Trempealeau county for Juneau	503 67	.....
Trempealeau county for Pierce	283 25	.....
Trempealeau county for Portage	3,151 74	.....
Trempealeau county for Price	160 95	.....
Trempealeau county for Wood	1,042 01	.....
Trempealeau county for State-at-Large	840 06	.....
		\$13,174 94
Vernon county	\$4,377 86	.....
Vernon county for Adams	333 70	.....
Vernon county for Barron	389 28	.....
Vernon county for Buffalo	166 84	.....
Vernon county for Burnett	500 54	.....
Vernon county for Clark	500 54	.....
Vernon county for Crawford	722 84	.....
Vernon county for Douglas	554 76	.....
Vernon county for Jackson	1,028 88	.....
Vernon county for Juneau	1,051 54	.....
Vernon county for Pepin	500 54	.....
Vernon county for Polk	667 40	.....
Vernon county for Racine	701 16	.....
Vernon county for State-at-Large	3,606 00	.....
		\$15,101 88
Walworth County	3,834 26	.....
Walworth county for Kenosha	3,550 05	.....
Walworth county for La Fayette	168 11	.....
Walworth county for Racine	484 72	.....
Walworth county for Waukesha	2,718 98	.....
Walworth county for State-at-Large	1,640 27	.....
		\$12,896 39

"A"—General Fund Disbursements for 1905.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Washington county	\$3,004 93	
Washington county for Ashland	165 35	
Washington county for Calumet	1,163 76	
Washington county for Door	162 30	
Washington county for Forest	165 85	
Washington county for Green Lake	219 53	
Washington county for Kenosha	49 71	
Washington county for Kewaunee	160 55	
Washington county for Langlade	158 60	
Washington county for Lincoln	497 17	
Washington county for Marinette	321 21	
Washington county for Marquette	335 06	
Washington county for Milwaukee	158 15	
Washington county for Oconto	611 46	
Washington county for Oneida	331 06	
Washington county for Ozaukee	2,473 97	
Washington county for Portage	345 46	
Washington county for Price	160 20	
Washington county for Shawano	482 12	
Washington county for Vilas	162 20	
Washington county for Waukesha	2,329 67	
Washington county for Waupaca	158 05	
Washington county for Waushara	824 98	
Washington county for State-at-large ..	2,176 28	
		\$16,617 62
Waupaca county	4,111 93	
Waupaca county for Ashland	317 53	
Waupaca county for Bayfield	58 60	
Waupaca county for Green Lake	158 75	
Waupaca county for Iron	490 39	
Waupaca county for Langlade	159 70	
Waupaca county for Lincoln	166 26	
Waupaca county for Marinette	73 70	
Waupaca county for Marquette	158 23	
Waupaca county for Oconto	408 55	
Waupaca county for Oneida	37 57	
Waupaca county for Portage	1,268 75	
Waupaca county for Price	804 54	
Waupaca county for Racine	557 42	
Waupaca county for Shawano	428 56	
Waupaca county for Taylor	260 83	
Waupaca county for Waushara	13 28	
Waupaca county for Winnebago	37 29	
Waupaca county for Wood	664 05	
Waupaca county for State-at-large	1,631 75	
		\$11,807 68
Waukesha county	\$1,032 64	
Waukesha county for Racine	315 98	
		\$1,348 62
Winnebago county	\$9,643 73	
Winnebago county for Ashland	326 51	
Winnebago county for Bayfield	724 12	
Winnebago county for Calumet	273 20	

"A"—General Fund Disbursements for 1905.

Winnebago county for Douglas	335 72	.....
Winnebago county for Florence	329 27	.....
Winnebago county for Green Lake	871 03	.....
Winnebago county for Iron	328 04	.....
Winnebago county for Kewaunee	326 66	.....
Winnebago county for Langlade	165 92	.....
Winnebago county for Lincoln	911 69	.....
Winnebago county for Marinette	1,696 14	.....
Winnebago county for Marquette	277 06	.....
Winnebago county for Oconto	809 33	.....
Winnebago county for Oneida	338 17	.....
Winnebago county for Portage	318 38	.....
Winnebago county for Racine	35 43	.....
Winnebago county for Shawano	646 06	.....
Winnebago county for Taylor	162 16	.....
Winnebago county for Vilas	163 81	.....
Winnebago county for Waushara	816 30	.....
Winnebago county for Wood	177 88	.....
Winnebago county for State-at-large	1,480 52	.....
		\$21,157 13
Total for Chronic Insane		\$416,150 15
<i>Maintaining Acute and Chronic Insane,</i>		
<i>Chap. 423, Laws 1901—</i>		
Milwaukee Co. Insane Asylum.....	\$57,508 61	.....
		\$57,508 61
<i>Charitable and Penal Institutions—</i>		
State Hospital for Insane	\$158,477 24	.....
Northern Hospital for Insane	142,373 78	.....
Home for FeebleMinded	127,491 77	.....
School for Deaf	51,687 64	.....
School for Blind	38,952 06	.....
State Public School	42,391 55	.....
Industrial School for Boys	75,274 43	.....
State Reformatory	97,804 91	.....
State Prison	110,005 01	.....
		\$844,458 39
<i>Wisconsin Veterans' Home—</i>		
State Insurance Fund	\$1,058 31	.....
Treas. Wis. Veterans' Home, appropri-		
ation, Chap. 248, Laws 1893, less in-	3,565 29	.....
urance		
Treas. Wis. Veterans' Home, care of		
inmates, etc	99,134 09	.....
		\$103,757 69
<i>Oil Inspection—</i>		
Democrat Printing Co., printing	\$122 10	.....
		\$122 10
<i>Board of Arbitration—</i>		
McMillan, Angus, per diem and exp	\$320 00	.....
Willott, Geo. E., per diem and exp.	266 61	.....
Edwards, R. H. per diem and exp	111 34	.....
		\$697 95

*"A"—General Fund Disbursements for 1905.**State Bar Examiners—*

Dickinson, S. N., per diem and exp.	\$727 61	.....
Nash, L. J., per diem and exp.	477 87	.....
Spence, T. W., per diem and exp.	376 76	.....
Jackson, A. A., per diem and exp.	557 39	.....
Rusk, L. J., per diem and exp.	811 34	.....
Democrat Printing Co., printing.....	97 08	.....
		\$3,048 05

Commissioners of Public Printing—

Chippewa Falls Daily Independent	\$140 65	.....
La Crosse Leader and Press	98 70	.....
Twin City News	39 95	.....
Telegram Publishing Co.,	140 40	.....
Milwaukee Free Press Co.	201 60	.....
State Journal Printing Co.	49 35	.....
Beloit News	140 65	.....
		\$811 30

Academy of Sciences, Arts and Letters—

American Express Co.	\$32 92
United States Express Co.	44 11	.....
Hemmersmith Engraving Co.	19 74	.....
Mandel Engraving Co.	4 08	.....
Rogers and Co.	125 00	.....
Northwestern Lithographing Co.	21 97	.....
Democrat Pt'g Co. printing transactions	788 31	.....
Skinner, E. B.	11 17	.....
		\$1,047 30

Commissioners of Fisheries—

Armour & Co.	\$1,120 56	.....
Ashland Lime & Cement Co.	244 07	.....
Addison & Grieves	145 17	.....
Aiken, Geo. S.	63 20	.....
Ahlsgohg, Victor	106 75	.....
American Express Co.	41 62	.....
Ahlsgog, Wm.	30 00	.....
Anderson, Oscar	40 00	.....
American Fisheries Society	4 00	.....
Anstead, Hans	12 50	.....
Abraham, Geo.	33 16	.....
Ames, H. T.	5 00	.....
American Fish Culturist	1 00	.....
Addison, John	2 25	.....
Bayfield, town of	25 60	.....
Bayfield County Press	34 80	.....
Bolger Bros.	334 94	.....
Booth & Co.	211 13	.....
Brown & Nevin	5 00	.....
Burtiss, R. M. Co.	38 40	.....
Boutin, Edward	30 00	.....
Boutin, Theodore	35 00	.....

*"A"—General Fund Disbursements for 1905.**Commissioners of Fisheries—continued.*

Benson, Gus	27 50	.....
Bailey, J. C.	11 00	.....
Boehm, Chas.	16 50	.....
Brissee, Francis	46 82	.....
Boutin, Clifford	5 00	.....
Beaureau, Fred	36 30	.....
Bolger & Stamp	157 75	.....
Bryant, Lester	18 50	.....
Brissee, Barney	24 63	.....
Brown Bros.	17 00	.....
Bernard, C. and Son	4 00	.....
Bayler, L. J.	10 00	.....
Brimmer, Jacob H.	10 00	.....
Brensiike, A. O.	5 00	.....
Cook, H. O.	7 75	.....
Carver, E. C.	1 12	.....
Cudahy Cash Markets	172 23	.....
C., M. and St. P. Ry. Co.	1,161 50	.....
Conklin & Sons	38 01	.....
C., St. P., M. & O. Ry. Co.	18 75	.....
Carlsen, Antoine	30 00	.....
Carlsen, Gus	37 50	.....
Crawford, John H. & Co.	79 05	.....
Carpenter, Geo. B. & Co.	146 56	.....
C. and N. W. Ry. Co.	515 00	.....
Doyon and Rayne Lumber Co.	23 04	.....
Dufva, Hugo	559 36	.....
Dorwin, A. O.	11 50	.....
Democrat Printing Co.	32 43	.....
Darling & Co.	4 00	.....
Durkee, Ben	16 38	.....
Dane County Telephone Co.	36 00	.....
Davis, Allin	60 00	.....
Durkee, Harry E.	17 00	.....
Durkee, J. M.	43 00	.....
Dudrey, W. I.	7 00	.....
Driver, S. E.	3 00	.....
Electrical Supply Co.	3 85	.....
Findorff, J. H.	4 14	.....
Foy, James	652 25	.....
Forsythe, Robt.	101 00	.....
Fenn, C. C.	20 00	.....
Fredrickson, A. D. and J. V.	53 79	.....
Ford, C. F.	4 00	.....
Frishbein, J. O.	4 00	.....
Frosberg and Englund	52 94	.....
Forest and Stream Pub. Co.	1 50	.....
Fishing Gazette	1 00	.....
Fuller, Arthur	4 90	.....
Frey, K. C.	7 50	.....
Fordman, James	12 00	.....
Gallagher, Albert	881 07	.....
Gilquist, Andrew	215 01	.....
Gallagher Tent and Awning Co.	35 50	.....
Greig, John	4 00	.....

*"A"—General Fund Disbursements for 1905.**Commissioners of Fisheries—continued.*

Gonia, James	60 75	.....
Giles, H. and Son	29 15	.....
Globe Printing Co.	2 50	.....
Gething, John T., agent	81 00	.....
Hoven, M. J. Meat Markets	823 22	.....
Holtman, Bernard	585 00	.....
Hagberg, John	543 68	.....
Hayden, M. J.	20 00	.....
Hewett, Fred	98 78	.....
Herman and Ernst	35 02	.....
Hofele Bros.	1 00	.....
Haswell & Co.	6 00	.....
Hadlin, Ole	25 00	.....
Hansen, Peter	20 00	.....
Hadlin, John	60 00	.....
Hagen, John	10 00	.....
Heyl, Chas. W.	39 10	.....
Haak, Wm.	9 55	.....
Heymann, S. & Co.	37 51	.....
Halbach, John P.	5 10	.....
Hochin, Robt.	25 30	.....
Harloff, P. F.	3 35	.....
Howder, Peter	21 00	.....
Johnson, Chas.	21 38	.....
Jossart, Dave	197 35	.....
Johnson, Henry	42 50	.....
Johnston, Herman	16 00	.....
Johnson, Alfred	7 75	.....
Johnson, W.	1 00	.....
Johnson, C. W.	19 50	.....
Johnson, C. H.	10 00	.....
Jaquish, J. B.	10 00	.....
Kennedy, Ray	116 70	.....
Kahn, D. A.	45 59	.....
Kranzfelder, Bro.	23 14	.....
Klaus, Fred, Sr.	25 00	.....
K'aus, Fred, Jr.	25 00	.....
Krueger, August	20 00	.....
Keeley, Neckerman & Kessenich	24 37	.....
Kelly, Thomas	10 00	.....
King & Walker Co.	12 66	.....
Knight, Wing	3 00	.....
Kastens, Chas.	9 00	.....
Krehl & Son	6 25	.....
Korn, Theo.	1 60	.....
Larkin, Danford	52 00	.....
Latchford, Vance	20 00	.....
Livingston, J. B.	98 00	.....
Lahn, Peter, Jr.,	184 75	.....
La Bonte, A. G.	73 34	.....
Longhrin, J. F.	28 75	.....
Larson, Tony	30 00	.....
Leyden, James	33 00	.....
Loomis, Joseph	10 00	.....
Leyden, John	3 50	.....

"A"—General Fund Disbursements for 1905.

<i>Commissioners of Fisheries—continued.</i>		
Leyden, Patrick	3 50	.....
Lydon, John	4 38	.....
Loper & Loper	149 25	.....
Leary, H.	53 50	.....
Leaman, Wm.	29 00	.....
Larush, Mitchell	34 95	.....
Leonhardt, John	12 00	.....
Lord, Chas.	10 00	.....
Madison Post Office	145 00	.....
Maag, Valentine	975 00	.....
Maag, W. J.	42 94	.....
McKee, Edward	152 50	.....
Meyer, F. M.	33 85	.....
Maag, John	1,111 92	.....
Mayers, A. A.	198 12	.....
Marble, John P.	6 00	.....
Minocqua Times	10 00	.....
Mautz Bros.	10 68	.....
Madison Gas and Electric Co.	4 00	.....
Madison Steam Laundry	3 48	.....
McGregor, Donald	104 00	.....
Morris James	62 00	.....
Minocqua Hardware Co.	155 79	.....
Murray, R. C.	5 25	.....
Minch, H. J.	2 75	.....
McHenry, G. A.	5 50	.....
Matson & Klien	26 00	.....
Moe, Louis	20 00	.....
Meddenwalt & Lippert	1 90	.....
Minocqua, Hotel Co.	119 60	.....
Mapes, C. E.	20 00	.....
Maag, Edward	3 75	.....
Milkie, H.	1 00	.....
Megar, Geo.	1 00	.....
Melang, Herman	10 00	.....
Moseley, Jas. E.	8 95	.....
Nevin, James	3,047 77	.....
Nygard, Ole,	12 25	.....
Nevin, Wilmott	235 08	.....
Nelson, M. L.	112 74	.....
Nelson, John	42 50	.....
Nogleford, Chas.	12 50	.....
Nelson, Starks, Davidson Shoe Co.	7 00	.....
O'Neil, Chas.	20 00	.....
O'Leary, E.	127 90	.....
O'Brien & Scanlon	179 00	.....
Oliver, Fred	139 50	.....
Ober, H. H.	24 05	.....
Oshkosh Water Works Co.	491 17	.....
Piper Bros.	6 40	.....
Post, James	2 50	.....
Patek, G.	10 95	.....
Peterson, Ben	34 00	.....
Postal Telegraph-Cable Co.	42	.....

"A"—General Fund Disbursements for 1905.

<i>Commissioners of Fisheries—continued.</i>		
Park, W. A.	10 00	.....
Parsons Pt'g & Stationery Co.	2 25	.....
Parkins, Floyd	8 00	.....
Parkinson Marling Lbr. Co.	10 26	.....
Plymouth Rock Front Co.	451 90	.....
Pritchard, Frank	175 00	.....
Pritchard, Ted	34 38	.....
Prien, John C., Agent	60 00	.....
Rodgers, T. B.	10 00	.....
Russell, C. H.	7 40	.....
Ramsdale, F. C.	833 03	.....
Remington, F. F.	10 00	.....
Ripple, Robt.	1,086 93	.....
Ross Lumber Co.	53 91	.....
Rey-ander, Chas.	313 00	.....
Rudolph, Carl	122 00	.....
Rudolph, Edward	102 80	.....
Reakirt, L. B.	150 00	.....
Reik, W. C.	51 56	.....
Ross, Gordon	24 00	.....
Reinerson and Wall	30 00	.....
Ruder Brewing Co.	1 90	.....
Raddison Hardwood Lbr. Co.	15 02	.....
Rylander, Mrs. C.	28 75	.....
Studley, L. H.	10 00	.....
State Insurance Fund	95 65	.....
Sykes, Arthur	1,309 09	.....
Sykes, Henry	1,204 23	.....
Shepherd & Wieland	144 96	.....
Stark, Frank	173 23	.....
Suthers, Frank	1,927 74	.....
Sumner & Morris	748 21	.....
Sayles, A. B.	3 50	.....
Spensley, Calvert	60 00	.....
Stoben, Ben	3 00	.....
Suthers, Isaac	25 50	.....
Shumway, M.	19 01	.....
Soelch, Geo. & F.	8 40	.....
Scott & Taylor	17 50	.....
Smith & Deadman	1 50	.....
Sellech, Harvey	137 50	.....
Schuman, Gus	44 12	.....
Smeaton, Robt.	17 38	.....
Sanders, Chas. A.	22 40	.....
Scott-Taylor Co.	1 10	.....
Sykes, Vergn	25 95	.....
Sargent, W. F.	7 23	.....
Swanise, Captain	15 00	.....
Simonds, Chas.	15 00	.....
Soper Furniture Co.	27 50	.....
Schmidt, A. & Co.	52 30	.....
Sportsman Pub. Co.	1 00	.....
Swift & Co.	306 83	.....
Sanford, Fannie G.	4 10	.....
Sykes, Angus	198 41	.....

*"A"—General Fund Disbursements for 1905.**Commissioners of Fisheries—continued.*

Shanow, I.	1 00	.....
Suhl, Mrs. Gus	13 50	.....
Sykes, J. H.	25 59	.....
Sykes, Del.	12 00	.....
Schmidt, Chas.	16 00	.....
Stiff, I. H.	10 00	.....
Thornton, Joseph	94 00	.....
Tyler, Nathan	67 75	.....
Tyler, Harry	58 75	.....
Thomas, Polk	2 50	.....
Union Hotel	5 15	.....
Williot, H. S.	10 00	.....
Wahlquist, Andrew	613 00	.....
Wachsmuth, H.	24 15	.....
Wisconsin Telephone Co.	99 05	.....
Wachsmuth Lumber Co.	126 45	.....
Western Union Telegraph Co.	35 13	.....
Wahlquist, Fred	48 25	.....
Wheeler, Fred	75 74	.....
Walters, John	181 00	.....
Winberg, Joseph	76 01	.....
Woodzicka, Roman	88 25	.....
Wieland, Louis C.	41 29	.....
Wilson, Wm.	1 00	.....
Wanow, Chas.	1 00	.....
Winneconne Lumber Co.	2 90	.....
Welton-Gove Hardware Co.	4 09	.....
Wannamaker, C. H.	60 00	.....
Vance, James, Sr.	64 50	.....
Vorous, O.	20 00	.....
Vance, James	19 25	.....
Van Deusen, A.	39 50	.....
Zentner & Mueller	23 34	.....
		\$31,978 78

COMMON SCHOOLS.

Examiners of State Teachers—

Meyer, B. H.	\$50 67	.....
Viebahn, C. F.	462 04	.....
Sage, A. H.	293 76	.....
Scott, W. A.	93 38	.....
		\$899 85

Wisconsin Teacher's Ass'n—

Democrat Printing Co. printing report	\$291 96	.....
Clark Engraving Co. illustrations	43 62	.....
		\$335 58

School Fund Income, Interest on certificates of indebtedness	\$109,459 00	.....
		\$109,459 00

School Fund Income, Chap. 313, Laws 1903	\$200,000 00	.....
		\$200,000 00

"A"—General Fund Disbursements for 1905.

STATE UNIVERSITY.		
<i>Agricultural Experiment Station—</i>		
Democrat Printing Co., bulletins.....	\$4,290 39	.....
Keachie, Geo. R.	1 00	.....
Neilson, E. C.	260 86	.....
Northwestern Lithographing Co.	375 40	.....
Hopper, E. V.	18 65	.....
Curtis, F. W.	26 20	.....
Phillips, John	9 00	.....
Mandel Engraving Co.	84 37	.....
Binner Engraving Co.....	16 00	.....
Binner Wells Co.	134 15	.....
Hardenburg, C. B.	58 80	.....
Pitman, Jennie .....4	10 20	.....
Van Hagan L. F.	11 00	.....
Clark Engraving Co.	95 08	.....
Kinne, W. S.	13 00	.....
		\$5,404 10
<i>Miscellaneous—</i>		
Clark Engraving Co.	\$241 13	.....
Democrat Printing Co.	1,922 66	.....
University Fund Income, interest on certificates of indebtedness	7,770 00	.....
Agricultural College Fund Income, in- terest on certificates of indebtedness	4,242 00	.....
University Fund Income, transfer on ac- count of tax not levied, 1903	10,500 00	.....
University fund income, transfer on ac- count of tax levied, 1904	345,000 00	.....
University Fund Income, appro. Chap. 167 Laws 1903	5,000 00	.....
University Fund Income, Sec. 4. Chap. 344 Laws 1903.	5,500 00	.....
University Fund Income, Washburn observatory appro. for 1904 Sec. 321 W. S. 1898	3,000 00	.....
University Fund Income, Agri. Insti- tutes appro. for 1904, Sec. 1494b W. S. 1898	12,000 00	.....
University Fund Income, Washburn observatory, appro. for 1905, Sec. 321, W. S. 1898	3,000 00	.....
University Fund Income, Agri. Insti- tutes, appro. for 1905, Sec. 1494b W. S. 1898	12,000 00	.....
University Fund Income, bal. appro. Sec. 3, Chap. 344, Laws 1903	114,500 00	.....
		\$524,675 79

"A"—General Fund Disbursements for 1905.

NORMAL SCHOOLS.		
Normal School Fund Income, appro. Chap. 371, Laws 1901	\$7,000 00	.....
Normal School fund Income, interest on certificates of indebtedness	36,099 00	.....
Normal School Fund Income, appro. Chap. 133, Laws 1905	7,000 00	.....
Normal School Fund Income transfer on account of tax not levied 1904	230,000 00	.....
Democrat Printing Co.	93 22	.....
		\$280,192 22
<i>County Training Schools for Teachers.</i>		
Buffalo county	\$2,056 48	.....
Dunn county	2,483 03	.....
Richland county	1,887 72	.....
Wood county	2,109 25	.....
Waupaca county	1,718 96	.....
Marathon county	2,038 15	.....
Manitowoc county	2,066 72	.....
		\$14,360 31
<i>Deaf Mute Instruction in Cities:</i>		
Ashland	\$1,487 50	.....
Appleton	931 66	.....
Black River Falls	1,335 83	.....
La Crosse	781 66	.....
Green Bay	1,050 00	.....
Fond du Lac	1,345 83	.....
Marinette	1,111 25	.....
Eau Claire	2,820 83	.....
Milwaukee	9,166 69	.....
Neillsville	1,630 00	.....
Oshkosh	763 33	.....
Racine	1,546 67	.....
Rhineland	595 41	.....
Sheboygan	1,168 33	.....
Sparta	843 33	.....
Superior	1,650 00	.....
Wausau	1,112 50	.....
Marinette	922 50	.....
		\$30,263 32
<i>Manual Training in High Schools—</i>		
Appleton High School	\$250 00	.....
Beaver Dam High School	250 00	.....
Chippewa Falls High School	250 00	.....
Grand Rapids High School	250 00	.....
Janesville High School	250 00	.....
Marnette High School	250 00	.....
Mayville High School	250 00	.....

*"A"—General Fund Disbursements for 1905.**Manual Training in High Schools—cont'd.*

Menomonie High School	250 00	.....
Oconomowoc High School	250 00	.....
Racine High School	250 00	.....
Superior High School	250 00	.....
Washburn High School	250 00	.....
Wausau High School	250 00	.....
Eau Claire High School, 1903.....	250 00	.....
Eau Claire High School, 1904.....	250 00	.....
Bayfield High School	250 00	.....
Fond du Lac High School	250 00	.....
		\$4,250 00

FREE HIGH SCHOOLS.

Albany	\$400 22	.....
Alma	400 22	.....
Amherst	400 22	.....
Algoma	400 22	.....
Alma Center	400 22	.....
Antigo	400 22	.....
Appleton, 2d Dist.	400 22	.....
Appleton, 3d Dist.	400 22	.....
Arcadia	400 22	.....
Ashland	400 22	.....
Argyle	400 22	.....
Augusta	400 22	.....
Amond	224 13	.....
Avoca	378 21	.....
Amery	342 19	.....
Baldwin	400 22	.....
Baraboo	400 22	.....
Bayfield	400 22	.....
Belleville	400 22	.....
Beloit	400 22	.....
Birnamwood	400 22	.....
Black River Falls	400 22	.....
Bloomer	400 22	.....
Boscobel	400 22	.....
Brodhead	400 22	.....
Bangor	400 22	.....
Barron	400 22	.....
Beayer Dam	400 22	.....
Belmont	400 22	.....
Berlin	400 22	.....
Black Earth	400 22	.....
Blair	400 22	.....
Bloomington	400 22	.....
Brandon	400 22	.....
Burlington	400 22	.....
Brillion	400 22	.....
Benton	342 19	.....
Cambria	400 22	.....
Cashton	400 22	.....
Cedarburg	400 22	.....

"A"—General Fund Disbursements for 1905.

FREE HIGH SCHOOLS—continued.		
Chippewa Falls	400 22	.....
Clintonville	400 22	.....
Colby	700 00	.....
Cuba City	400 22	.....
Cambridge	400 22	.....
Cassville	400 22	.....
Chilton	400 22	.....
Clinton	400 22	.....
Cobb	400 22	.....
Columbus	400 22	.....
Cumberland	400 22	.....
Chetek	234 13	.....
Cadott	324 18	.....
Crandon	360 20	.....
Darien	360 20	.....
Darlington	400 22	.....
De Forest	1,185 00	.....
De Pere	400 22	.....
Durand	400 22	.....
Deerfield	400 22	.....
Delavan	400 22	.....
Dodgeville	400 22	.....
East Troy	400 22	.....
Edgerton	400 22	.....
Elroy	400 22	.....
Evansville	400 22	.....
Eagle River	765 00	.....
Eau Claire	400 22	.....
Elkhorn	400 22	.....
Ellsworth	400 22	.....
Friendship	234 13	.....
Fennimore	400 22	.....
Fond du Lac	400 22	.....
Fountain City	400 22	.....
Fairchild	400 22	.....
Florence	1,478 75	.....
Ft. Atkinson	400 22	.....
Fox Lake	400 22	.....
Galesville	400 22	.....
Grand Rapids	400 22	.....
Green Bay (E. S.)	400 22	.....
Green Bay (W. S.)	400 22	.....
Greenwood	400 22	.....
Grantsburg	400 22	.....
Glenbeulah	234 13	.....
Greenwood	400 22	.....
Hammond	400 22	.....
Havard	1,080 00	.....
Hillsboro	400 22	.....
Hortonville	266 15	.....
Hurley	400 22	.....
Hartford	400 22	.....
Highland	400 22	.....
Horicon	400 22	.....
Hudson	400 22	.....
Humbird	238 13	.....

"A"—General Fund Disbursements for 1905.

FREE HIGH SCHOOLS—continued.		
Hazel Green	270 15	.....
Iola	387 22	.....
Iron River	400 22	.....
Janesville	400 22	.....
Juneau	400 22	.....
Jefferson	400 22	.....
Kenosha	400 22	.....
Kiel	400 22	.....
Kaukauna	400 22	.....
Kewaunee	400 22	.....
Kewaskum	324 18	.....
Lake Mills	400 22	.....
Linden	396 22	.....
Loyal	400 22	.....
Lake Geneva	400 22	.....
Lancaster	400 22	.....
Lodi	400 22	.....
Lone Rock	306 17	.....
Marinette	400 22	.....
Marshfield	400 22	.....
Mayville	400 22	.....
Medford	400 22	.....
Merrill	400 22	.....
Middleton	540 00	.....
Milton Jct.	400 22	.....
Mondovi	400 22	.....
Montello	400 22	.....
Manawa	607 50	.....
Marshall	1,000 00	.....
Mauston	400 22	.....
Mazomanie	400 22	.....
Menasha	400 22	.....
Merriam	400 22	.....
Milton	400 22	.....
Mineral Point ..	400 22	.....
Monroe	400 22	.....
Montfort	950 00	.....
Mt. Horeb	400 22	.....
Mukwanago	400 22	.....
Markesan	400 22	.....
Marion	360 00	.....
Mt. Hope	216 12	.....
Muscoda	300 17	.....
Necedah	400 22	.....
Neillsville	400 22	.....
Neenah	400 22	.....
New London	400 22	.....
New Lisbon	400 22	.....
New Richmond ..	400 22	.....
Oakfield	400 22	.....
Oconto	400 22	.....
Omro	400 22	.....
Ontario	400 22	.....
Osceola	400 22	.....
Oconomowoc	400 22	.....
Oconto Falls	400 22	.....
Onalaska	440 22	.....

"A"—General Fund Disbursements for 1905.

FREE HIGH SCHOOLS—continued.		
Oregon	400	22
Oakwood	234	13
Peshtigo	400	22
Phillips	400	22
Platteville	400	22
Portage	400	22
Pt. Washington	400	22
Prairie du Chien	400	22
Prentice	400	22
Palmyra	400	22
Pewaukee	400	22
Plainfield	400	22
Plymouth	400	22
Potosi	400	22
Poynette	400	22
Prairie du Sac	400	22
Prescott	400	22
Princeton	400	22
Pepin	270	15
Randolph	400	22
Rewey	378	21
Rice Lake	400	22
Ripon	400	22
Rosendale	396	22
Reedsburg	400	22
Rhineland	400	22
Richland Center	400	22
River Falls	400	22
Reeseville	252	14
Sextonville	400	22
Sharon	400	22
Sheboygan	400	22
Shell Lake	1,062	50
Soldiers' Grove	400	22
Sparta	400	22
Spring Valley	400	22
Stanley	400	22
Stoughton	400	22
Sun Prairie	400	22
Sauk City	400	22
Seymour	400	22
Shawano	400	22
Sheboygan Falls	400	22
Shullsburg	400	22
South Milwaukee	400	22
Spring Green	400	22
St. Croix Falls	400	22
Stevens Point	400	22
Sturgeon Bay	400	22
Stockbridge	336	19
Tomahawk	400	22
Two Rivers	400	22
Tomah	400	22
Trempealeau	400	22
Thorp	400	22
Union Grove	400	22
Unity	252	14

"A"—General Fund Disbursements for 1905.

FREE HIGH SCHOOLS—continued.		
Vero'a	652 50	.....
Vio'a	348 20	.....
Viroqua	400 22	.....
Walworth	400 22	.....
Waterloo	400 22	.....
Waukesha	400 22	.....
Waupun	400 22	.....
Wausaukee	400 22	.....
West Bend	400 22	.....
Westfield	400 22	.....
Weyauwega	400 22	.....
Whitewater	400 22	.....
Winneconne	400 22	.....
Wonewoc	400 22	.....
Washburn	400 22	.....
Watertown	400 22	.....
Waupaca	400 22	.....
Wausau	400 22	.....
Wauwatosa	400 22	.....
West De Pere	400 22	.....
West Salem	400 22	.....
Whitehall	400 22	.....
Wilton	400 22	.....
Wittenberg	400 22	.....
Waldo	270 15	.....
Wilmot	400 22	.....
Wautoma	400 22	.....
		\$97,700 32

GRADED SCHOOLS.

Abbottsford	\$277 95	.....
Ablemans	277 95	.....
Amberg	277 95	.....
Apollonia	277 95	.....
Arbor Vitae	277 95	.....
Arena	277 95	.....
Athens	277 95	.....
Abrams	92 65	.....
Adell	92 65	.....
Afton	92 65	.....
Alaska	92 65	.....
Albion	92 65	.....
Allen Grove	92 65	.....
Aniwa	92 65	.....
Antigo	92 65	.....
Arcadia	92 65	.....
Arkansaw	92 65	.....
Auburn	92 65	.....
Auburndale	92 65	.....
Baraboo	277 95	.....
Barneveld	277 95	.....
Black Creek	277 95	.....
Blanchardville	277 95	.....

"A"—General Fund Disbursements for 1905.

GRADED SCHOOLS—continued.		
Boyd	277 95	.....
Brooklyn	277 95	.....
Bruce	277 95	.....
Butternut	277 95	.....
Bagley	92 65	.....
Baileys Harbor	92 65	.....
Barton	92 65	.....
Bay City	92 65	.....
Beldenville	92 65	.....
Belle Center	92 65	.....
Blue Mounds	92 65	.....
Boaz	92 65	.....
Brookside	92 65	.....
Brule	92 65	.....
Burnett Junction	92 65	.....
Cameron	277 95	.....
Campbellsport	277 95	.....
Camp Douglas	277 95	.....
Cedar Falls	277 95	.....
Chelsea	277 95	.....
Clear Lake	277 95	.....
Colfax	277 95	.....
Commonwealth	277 95	.....
Corliss	277 95	.....
Cable	92 65	.....
Campbell	92 65	.....
Campbellsport	92 65	.....
Carlton	92 65	.....
Casco	92 65	.....
Cataract	92 65	.....
Catawaba	92 65	.....
Cazenovia	92 65	.....
Cushing	92 65	.....
Cecil	92 65	.....
Cedar Grove, No. 10	92 65	.....
Cedar Grove, No. 2	92 65	.....
Centuria	92 65	.....
Chippewa Falls	92 65	.....
Cochrane	92 65	.....
Coleman	92 65	.....
Colma	92 65	.....
Columbia	92 65	.....
Crivitz	92 65	.....
Curtiss	92 65	.....
Cylon	92 65	.....
Dallas	277 95	.....
Deer Park	277 95	.....
De Soto	277 95	.....
Dorchester	277 95	.....
Downing	277 95	.....
Downsville	277 95	.....
Drummond	277 95	.....
Dunbar	277 95	.....
Delton	92 65	.....
Dexterville	92 65	.....

"A"—General Fund Disbursements for 1905.

GRADED SCHOOLS—continued.		
Disco	92 65	.....
Eau Galle	277 95	.....
Edgar	277 95	.....
Eleva	277 95	.....
Elkhart Lake	277 95	.....
Ettrick	277 95	.....
Eagle	92 65	.....
Eastman	92 65	.....
Easton	92 65	.....
Eland	92 65	.....
Elcho	92 65	.....
Elderon	92 65	.....
Elk Mound	92 65	.....
Emerald Grove	92 65	.....
Eureka	92 65	.....
Excelsior	92 65	.....
Fall Creek	277 95	.....
Fall River	277 95	.....
Fifield	277 95	.....
Fontana	277 95	.....
Footville	277 95	.....
Fredonia	277 95	.....
Fair Water	92 65	.....
Fenwood	92 65	.....
Ferryville	92 65	.....
Fillmore	92 65	.....
Fish Creek	92 65	.....
Forestville	92 65	.....
Franklin	92 65	.....
Franksville	92 65	.....
Fremont	92 65	.....
Fulton	92 65	.....
Genoa Junction	277 95	.....
Gillett	277 95	.....
Glen Flora	277 95	.....
Glidden	277 95	.....
Granton	277 95	.....
Gratiot	277 95	.....
Greenbush	277 95	.....
Grays Mills	92 65	.....
Genesee	92 65	.....
Genoa	92 65	.....
Georgetown	92 65	.....
Germania	92 65	.....
Gilmanton	92 65	.....
Glendale	92 65	.....
Grafton	92 65	.....
Grand Rapids	92 65	.....
Greenleaf	92 65	.....
Hancock	277 95	.....
Hartland	277 95	.....
Hazelhurst	277 95	.....
Hilbert	277 95	.....
Hixton	277 95	.....
Hustisford	277 95	.....

"A"—General Fund Disbursements for 1905.

GRADED SCHOOLS—continued.		
Hales Corners	92 65	.....
Hanover	92 65	.....
Hawkins	92 65	.....
Hawthorne	92 65	.....
Hayton	92 65	.....
Hebron	92 65	.....
Hersey	92 65	.....
Hingham	92 65	.....
Hollandale	92 65	.....
Homestead	92 65	.....
Honey Creek	92 65	.....
Houlton	92 65	.....
Holland	98 15	.....
Independence	277 95	.....
Iron Bell	277 95	.....
Ingram	92 65	.....
Ironton	92 65	.....
Ithica	92 65	.....
Johnson Creek	277 95	.....
Junction City	277 95	.....
Jackson	92 65	.....
Jacksonport	92 65	.....
Kendall	277 95	.....
Knapp	277 95	.....
Kennan	92 65	.....
Kingston	92 65	.....
Lac du Flambeau	277 95	.....
Ladysmith	277 95	.....
La Farge	277 95	.....
Lake Nebagamon	277 95	.....
La Valle	277 95	.....
Layton Park	277 95	.....
Leadmine	277 95	.....
Lena	277 95	.....
Little Chute	277 95	.....
Lowell	277 95	.....
Lambertson	92 65	.....
Lannon	92 65	.....
Laona	92 65	.....
Leopolis	92 65	.....
Limeridge	92 65	.....
Lind	92 65	.....
Little Black	92 65	.....
Lomira	92 65	.....
London	92 65	.....
Lynxville	92 65	.....
Lyons	92 65	.....
McFarland	277 95	.....
Maiden Rock	277 95	.....
Marquette	277 95	.....
Mason	277 95	.....
Mattoon	277 95	.....
Mellen	277 95	.....
Melrose	277 95	.....
Menomonee Falls	277 95	.....

"A"—General Fund Disbursements for 1905.

GRADED SCHOOLS—continued.		
Merrimac	277 95	.....
Milford	277 95	.....
Milwaukee, No. 5.....	277 95	.....
Milwaukee, No. 6.....	277 95	.....
Milwaukee, No. 9.....	277 95	.....
Minocqua	277 95	.....
Monticello	277 95	.....
Mosinee	277 95	.....
Madison	92 65	.....
Manchester	92 65	.....
Manitowoc	92 65	.....
Mifflin	92 65	.....
Milladore	92 65	.....
Milwaukee, No. 2.....	92 65	.....
Milwaukee, No. 5.....	92 65	.....
Mindoro	92 65	.....
Morrisonville	92 65	.....
Mosel	92 65	.....
Mountain	92 65	.....
Mt. Sterling	92 65	.....
Nekoosa	277 95	.....
New Diggins	277 95	.....
New Glarus	277 95	.....
Niagara	277 95	.....
North Fond du Lac.....	277 95	.....
North Freedom	277 95	.....
North Hudson	277 95	.....
North Milwaukee	277 95	.....
Norwalk	277 95	.....
Nelson	92 65	.....
Neosho	92 65	.....
Newberg	92 65	.....
New Holstein, No. 1.....	92 65	.....
New Holstein, No. 5.....	92 65	.....
Norrie	92 65	.....
North Crandon	92 65	.....
Northport	92 65	.....
Odanah	92 65	.....
Ogema	92 65	.....
Oostburg	92 65	.....
Otjen	92 65	.....
Orfordville	277 95	.....
Osseo	277 95	.....
Owens	277 95	.....
Pardeeville	277 95	.....
Park Falls	277 95	.....
Patch Grove	277 95	.....
Pittsville	277 95	.....
Plum City	277 95	.....
Port Edwards	277 95	.....
Port Wing	277 95	.....
Prairie Farm	277 95	.....
Paoli	92 65	.....
Pembine	92 65	.....
Pleasant Prairie, No. 1.....	92 65	.....

"A"—General Fund Disbursements for 1905.

GRADED SCHOOLS—continued.		
Pleasant Prairie, No. 11.....	92 65	.....
Pigeon Falls	92 65	.....
Plover	92 65	.....
Polar	92 65	.....
Poysippi	92 65	.....
Racine	277 95	.....
Readstown	277 95	.....
Rib Lake	277 95	.....
Ridgeway	277 95	.....
Rio	277 95	.....
Reedsville	92 65	.....
Richfield	92 65	.....
Richland City	92 65	.....
River Falls	92 65	.....
Roberts	92 65	.....
Rocheater	92 65	.....
Rock Elm	92 65	.....
Rome	92 65	.....
Royalton	92 65	.....
Saxon	277 95	.....
Scandinavia	277 95	.....
Schofield	277 95	.....
Sherry	277 95	.....
Shiocton	277 95	.....
Somerset	277 95	.....
South Wayne	277 95	.....
Spencer	277 95	.....
Spooner	277 95	.....
Star Lake	277 95	.....
Stratford	277 95	.....
Salem	92 65	.....
Saukville	92 65	.....
Schleisingerville	92 65	.....
Seneca	92 65	.....
Sheboygan, No. 4.....	92 65	.....
Sheboygan, No. 1.....	92 65	.....
Sheboygan Falls	92 65	.....
Shopiere	92 65	.....
Silver Creek	92 65	.....
Silver Springs	92 65	.....
South Germantown	92 65	.....
Sparta	92 65	.....
Spruce	92 65	.....
Star Prairie	92 65	.....
Steuben	92 65	.....
Stiles	92 65	.....
Stitzer	92 65	.....
Stockholm	92 65	.....
Stone Bank	92 65	.....
Suring	92 65	.....
Sussex	92 65	.....
Symeo	92 65	.....
Three Lakes	277 95	.....
Tigerton	277 95	.....
Tony	277 95	.....

"A"—General Fund Disbursements for 1905.

GRADED SCHOOLS—continued.		
Turtle Lake	277 95	.....
Thiensville	92 65	.....
Tunnel City	92 65	.....
Union Center	92 65	.....
Warrens	277 95	.....
Waterford	277 95	.....
Wauzeka	277 95	.....
West Allis	277 95	.....
Westboro	277 95	.....
Westby	277 95	.....
Weyerhauser	277 95	.....
Whitefish Bay	277 95	.....
Wild Rose	277 95	.....
Williams Bay	277 95	.....
Withee	277 95	.....
Woodville	277 95	.....
Wyocena	277 95	.....
Waukau	92 65	.....
Waunakee	92 65	.....
Welcome	92 65	.....
West Kewaunee	92 65	.....
West La Crosse	92 65	.....
Wilson	92 65	.....
Windsor	92 65	.....
Wolf Creek	92 65	.....
Woodruff	92 65	.....
		\$56,151 40

Reporting Criminal Statistics.

Atchison, Wm.	\$ 40	.....
Armstrong, Wm. H.	80	.....
Anderson, A. N.	40	.....
Austin, Arthur	40	.....
Beckwith, J. C.	40	.....
Bell, F. A.	80	.....
Blum, Sam	40	.....
Bock, A. A.	80	.....
Brown, Paul	40	.....
Burbank, R. S.	80	.....
Badger Fred	40	.....
Beach, F. E.	40	.....
Brayton, L. J.	40	.....
Budd, Geo. E.	40	.....
Biller, E.	40	.....
Budlong, C. A.	80	.....
Blanchard, B. L.	40	.....
Constance, L. L.	80	.....
Crothers, C. H.	1 20	.....
Currier F. E.	1 20	.....
Cole, A. A.	40	.....
Collett, E. J.	40	.....
Cleveland, F. N.	40	.....
Crane, Mary	40	.....

"A"—General Fund Disbursements for 1905.

<i>Reporting Criminal Statistics—continued.</i>		
Dodge, F. J.	80	.....
Dartt, H. J.	80	.....
Draper, F. W.	40	.....
Dinsmore, C.	40	.....
Evers, F. L.	40	.....
Egbert, W. J.	40	.....
Fraser, C. J.	80	.....
Gibbon, Thos.	80	.....
Giles, S. E.	1 20	.....
Goldin, Theo. W.	40	.....
Ganz, J. A.	40	.....
Graves, W. R.	80	.....
Gilman, M. M.	80	.....
Gorth, John G.	40	.....
Handeyside, Wm.	1 20	.....
Hickerson, N.	80	.....
Higgins, Allen	1 20	.....
Hill, A. K.	80	.....
Helms, A. A.	40	.....
Hedding, James	1 20	.....
Hulbert, John R.	1 20	.....
Hibbard, W. E.	40	.....
Holcomb R. T.	80	.....
Hansen, Ole	80	.....
Hanson, John	40	.....
Jenkins, F. W.	40	.....
Jackson, Ole	40	.....
Kingsley, F. B.	80	.....
Keller, N. C.	40	.....
Losby, Geo. J.	1 20	.....
Landphair, H. N.	1 20	.....
Langdon, E. J.	40	.....
Locke, Wm. H.	1 60	.....
Lillie, G. F.	40	.....
Leigler, J. H.	40	.....
Martin, Ernest	40	.....
Maloney, John B.	1 20	.....
Miniely, R. A.	40	.....
Morse, Glen	40	.....
Miles, E. M.	40	.....
Maines, D. F.	80	.....
Morgan, T. R.	1 20	.....
Miller, O. A.	40	.....
Monson, C. A.	40	.....
McMahon P. J.	1 20	.....
Nowotny, A. J.	1 20	.....
Oleson, Ole N.	1 20	.....
Oates, J. C.	80	.....
Preston, C. E.	1 20	.....
Preston, F. A.	80	.....
Parmenter, A. M.	80	.....
Paralow, L. E.	80	.....
Park, E. S.	1 20	.....
Padawitz, C. A.	80	.....
Rohr, Wm. H.	80	.....

"A"—General Fund Disbursements for 1905.

<i>Reporting Criminal Statistics—continued.</i>		
Rasmussen, Alex.	1 20	.....
Roberts, W. L.	1 20	.....
Ringensoldus, G.	40	.....
Stenjens, Nissen P.	40	.....
Sequin, F. J.	80	.....
Schoes, Samuel	40	.....
Saies, Geo. H.	40	.....
Spinney, L. G.	80	.....
Schussman, L. W.	40	.....
Schmitt, Joseph	80	.....
Schauer, A. G.	40	.....
Smith, Chas., Jr.	80	.....
Sheldon, G. M.	40	.....
Thompson, J. M.	40	.....
Thiesen, Geo. W.	1 20	.....
Timm, F. H.	80	.....
Thorp, A. C.	40	.....
Tanberg, A. E.	40	.....
Vincent, Sam	1 20	.....
Wrightman, L. A.	40	.....
Williams, D. O.	1 20	.....
Weidenbeck, L.	1 20	.....
Wright, Geo. D.	40	.....
Woller, F. E.	2 00	.....
Wieber, A. A.	80	.....
Washburn, S. E.	80	.....
Wynne, A.	80	.....
Yderstad, J.	40	.....
		\$76 00

*Report of Real Estate Mortgages, Chap.
373, Laws 1903.*

Adams county	\$9 28	.....
Ashland county	15 00	.....
Barron county	31 84	.....
Bayfield county	12 00	.....
Brown county	33 60	.....
Buffalo county	9 44	.....
Burnett county	11 52	.....
Calumet county	11 20	.....
Clark county	35 04	.....
Columbia county	17 20	.....
Crawford county	8 50	.....
Dane county	54 72	.....
Dodge county	26 72	.....
Door county	19 04	.....
Douglas county	18 88	.....
Dunn county	25 12	.....
Eau Claire county	20 00	.....
Flournoy county	2 88	.....
Fond du Lac county	32 08	.....
Forest county	4 72	.....
Gates county	11 20	.....
Grant county	19 52	.....
Green county	14 00	.....
Green Lake county	9 68	.....

"A"—General Fund Disbursements for 1905.

<i>Report of Real Estate Mortgages, Chap.</i>		
373, Laws 1903—continued.		
Iowa county	11 84	
Iron county	2 80	
Jackson county	13 20	
Jefferson county	18 63	
Juneau county	18 56	
Kenosha county	13 60	
Kewaunee county	8 48	
La Crosse county	16 96	
Lafayette county	11 20	
Langlade county	20 72	
Lincoln county	19 36	
Manitowoc county	28 00	
Marathon county	50 40	
Marinette county	29 68	
Marquette county	6 00	
Monroe county	22 16	
Oconto county	27 20	
Oneida county	9 92	
Outagamie county	34 56	
Ozaukee county	8 48	
Pepin county	3 28	
Pierce county	15 76	
Polk county	18 40	
Portage county	25 60	
Price county	13 60	
Racine county	25 60	
Richland county	12 72	
Rock county	33 84	
St. Croix county	23 76	
Sauk county	18 04	
Sawyer county	3 68	
Shawano county	29 36	
Sheboygan county	24 96	
Taylor county	14 68	
Trempealeau county	13 52	
Vilas county	2 96	
Walworth county	14 40	
Washburn county	11 84	
Washington county	11 76	
Waukesha county	20 48	
Waupaca county	23 68	
Waushara county	12 88	
Winnebago county	33 36	
Wood county	32 32	
		\$1,265 41
<i>Making Statement of Sales of Real Estate—</i>		
Paid to Registers of Deeds.		
Adams county	\$25 36	
Ashland county	47 50	
Barron county	30 00	
Bayfield county	30 00	
Brown county	26 72	

*"A"—General Fund Disbursements for 1905.**Making Statement of Sales of Real Estate—continued.*

Paid to Register of Deeds:

Buffalo county	12 96	.....
Burnett county	13 20	.....
Calumet county	8 56	.....
Chippewa county	35 60	.....
Clark county	20 00	.....
Columbia county	20 32	.....
Crawford county	9 00	.....
Dane county	27 20	.....
Dodge county	24 96	.....
Door county	18 20	.....
Douglas county	328 08	.....
Dunn county	18 64	.....
Eau Claire county	14 72	.....
Florence county	11 60	.....
Fond du Lac county	44 00	.....
Forest county	32 37	.....
Gates county	24 00	.....
Grant county	14 24	.....
Green county	56 50	.....
Green Lake county	4 64	.....
Iowa county	6 32	.....
Iron county	12 32	.....
Jackson county	33 31	.....
Jefferson county	24 50	.....
Juneau county	16 16	.....
Kenosha county	10 00	.....
Kewaunee county	16 69	.....
La Crosse county	65 84	.....
Lafayette county	18 00	.....
Langlade county	64 18	.....
Lincoln county	39 04	.....
Manitowoc county	17 60	.....
Marathon county	82 08	.....
Marinette county	30 00	.....
Marquette county	7 52	.....
Milwaukee county	38 80	.....
Monroe county	48 00	.....
Oconto county	27 80	.....
Oneida county	62 40	.....
Outagamie county	32 64	.....
Ozaukee county	4 85	.....
Pepin county	5 44	.....
Pierce county	18 48	.....
Polk county	15 32	.....
Portage county	38 00	.....
Price county	33 32	.....
Racine county	15 36	.....
Richland county	18 40	.....
Rock county	27 00	.....
St. Croix county	34 80	.....
Sauk county	18 40	.....
Sawyer county	29 20	.....
Shawano county	31 52	.....
Sheboygan county	11 36	.....

"A"—General Fund Disbursements for 1905.

<i>Making Statement of Sales of Real Estate—continued.</i>		
Paid to Register of Deeds:		
Taylor county	31 04	.....
Trempealeau county	9 60	.....
Vernon county	12 86	.....
Vilas county	22 88	.....
Walworth county	9 36	.....
Washburn county	29 92	.....
Washington county	10 93	.....
Waukesha county	6 72	.....
Waupaca county	27 84	.....
Waushara county	18 40	.....
Winnebago county	33 44	.....
Wood county	47 89	.....
		\$2,113 90
<i>State Census of 1905, Chap. 60, Laws 1905.</i>		
Herried, Thomas, head clerk	\$405 00	.....
Smethurst, Joseph, clerk	269 99	.....
Noble, J. B. Clerk	150 00	.....
Dumouline, J. clerk	166 64	.....
Tarrell, L. clerk	66 68	.....
Thomas, James, clerk	100 00	.....
Hetzel, Ralph, clerk	100 00	.....
Deering, C. M., clerk	100 00	.....
Turner, Louis, clerk	50 00	.....
Cochems, E. B., clerk	69 99	.....
Ferris & Ferris, drayage	25	.....
American Express Co., expressage	47 97	.....
		\$1,526 52
<i>County Agricultural Societies—</i>		
Adams County Agric. Society	\$791 46	.....
Arcadia Agric. & Driving Ass'n.	1,200 00	.....
Barron County Agric. Society	1,200 00	.....
Bayfield County Fair Ass'n.	789 69	.....
Berlin Industrial & Agric. Society	1,015 34	.....
Blakes Prairie & Agric. Society	929 30	.....
Boscobel Agric. & Driving Park Ass'n. ..	998 30	.....
Buffalo County Agric. Society	1,200 00	.....
Burnett County Agric. Society	200 00	.....
Baraboo Valley Agric. Society	1,118 60	.....
Calumet County Agric. Society	803 00	.....
Crawford County Agric. Society	200 00	.....
Clark County Agric. Society	1,200 00	.....
Central Agric. & Driving Park Ass'n....	972 26	.....
Central Wis. State Fair Ass'n.	738 33	.....
Columbia County Agric. Society	1,200 00	.....
Cumberland Agric. & Driving Ass'n.	1,172 92	.....
Dane County Agric. Society	1,200 00	.....
Dodge County Agric. Society	1,200 00	.....
Dunn County Agric. Society	1,200 00	.....
Eau Claire Agric. Society	1,200 00	.....
Evansville Rock County Agric. Society ..	846 50	.....

"A"—General Fund Disbursements for 1905.

<i>County Agricultural Societies—continued.</i>		
Eroy Fair Ass'n.	1,195 00	.....
Eastern Monroe County Agric. Society.	1,164 86	.....
Fond du Lac County Agric. Society	1,200 00	.....
Fox River Fair & Driving Ass'n.	1,195 72	.....
Grant County Agric. Society	1,054 05	.....
Green County Agric. Society	1,199 68	.....
Hillsboro Driving & Agric. Society	764 23	.....
Iowa County Agric. Society	957 78	.....
Jackson County Agric. Society	1,101 34	.....
Jefferson County & Rock River Valley Agric. Society	1,200 00	.....
Juneau County Agriculture Society	1,200 00	.....
Kilbourn Inter-County Fair Ass'n.	1,200 00	.....
Kickapoo Valley Agri. & Driving Park Ass'n	1,151 40	.....
La Cross County Agri. Society	1,072 26	.....
La Fayette County Agri. Society	1,200 00	.....
Langlade County Agric. Society	877 30	.....
Lincoln County Agric. Society	1,200 00	.....
Lodi Union County Agric. Society	764 30	.....
Manitowoc County Industrial Ass'n	893 72	.....
Marathon County Agric. Society	1,200 00	.....
Marquette County Agric. Society	794 40	.....
New London Agric. & Industrial Society	807 88	.....
New Richmond Park Ass'n & Agric. Soc.	935 95	.....
Oneida Reservation Agric. Society	180 00	.....
Oconto County Agric. Society	1,060 17	.....
Oneida County Agric. Society	1,200 00	.....
Outagamie County Agric. Society	568 86	.....
Ozaukee County Agric. Society	1,072 90	.....
Pepin County Agric. Society	756 10	.....
Peirce County Fair & Agric. Society	723 86	.....
Platteville Fair & Agric. Society	1,200 00	.....
Portage County Agric. Society	694 00	.....
Polk County Fair Society	855 90	.....
Price County Agric. Society	574 24	.....
Richland County Fair Society	1,111 92	.....
Sauk County Agric. Society	1,192 80	.....
Seymour Fair & Driving Park Ass'n	774 04	.....
Shawano County Agric. Society	893 90	.....
Sheboygan County Agric. Society	691 18	.....
Southwestern Wisconsin Fair Ass'n	1,072 51	.....
Sparta Driving & Agric. Ass'n	1,200 00	.....
Taylor County Mechanical & Agric. Soc.	520 60	.....
Trempealeau County Agric. Society	1,200 00	.....
Vernon County Agric. Society	1,200 00	.....
Walworth County Agric. Society	1,200 00	.....
Washington County Agric. Society	1,122 86	.....
Waushara County Agric. Society	642 60	.....
Waupaca County Agric. Society	1,200 00	.....
		\$68,614 01
<i>La Crosse State Fair Ass'n—</i>		
Appropriation, Chap. 290, Laws 1903...	\$3,021 41	.....
		\$3,021 41

"A"—General Fund Disbursements for 1905.

<i>Northern Wisconsin State Fair—</i>		
Appropriation, Section 1458d and chap.		
356, Laws 1901	\$3,847 75	.....
		\$3,847 75
<i>Agricultural Experiment Association,</i>		
<i>Chap. 157, Laws 1903</i>		
Democrat Printing Co.	\$358 00	.....
Madison Post Office	200 00	.....
Bibbs, Idalyn	50 00	.....
Moore, R. A.	10 86	.....
Stone, A. L.	25 50	.....
Burdick-Murray Co.	2 50	.....
Tracy, Gibbs and Co.	4 25	.....
Whitehead and Hoag Co.	60 00	.....
Cantwell Printing Co.	9 75	.....
Milwaukee Bag Co.	38 45	.....
Salzer, J. A., Seed Co.	536 68	.....
Northwestern Lithographing Co.	20 20	.....
		\$1,316 19
<i>County Schools of Agriculture and</i>		
<i>Domestic Economy, Chap. 143, Laws</i>		
<i>1903</i>		
Dunn County	\$4,000 00	.....
Marathon County	4,000 00	.....
		\$8,000 00
<i>Vicksburg Monument Commission, Chap.</i>		
<i>... 304, Laws 1903</i>		
Bryant, Geo. E.	\$50 00	.....
Vilas, Wm. F.	63 59	.....
Weissert, A. G.	68 83	.....
		\$182 42
<i>Andersonville Monument Commission,</i>		
<i>.... Chap. 322, Laws 1903</i>		
Russell, C. H.	\$79 30	.....
Williams, Lansing	86 72	.....
James, D. G.	82 90	.....
		\$248 92
<i>Public Documents</i>		
Democrat Printing Co.	\$911 10	.....
		\$911 10
<i>Disbarment Proceedings, Chap. 84, Laws</i>		
<i>1903</i>		
Cole, Arthur A.	\$893 85	.....
Martineau, P. A.	840 00	.....
Hutchinson, R. G.	380 00	.....
Jackson, A. A.	725 01	.....
Jackson, W. A.	200 00	.....
Morgan, T. R.	101 26	.....
Welch, Chas. H.	128 40	.....
Belden, E. B.	20 37	.....
		\$3,288 89

"A"—General Fund Disbursements for 1905.

<i>Association of Trustees and Superintendents of County Asylums</i>		
Democrat Printing Co.	\$43 27	.....
		\$43 27
<i>Capitol Improvement, Chap. 399, Laws 1903</i>		
Western Union Telegraph Co.	81	.....
Porter, Lew F.	432 62	.....
Nelson, Jennie	250 00	.....
Kirchoffer, W. G.	36 00	.....
Democrat Printing Co.	3 00	.....
Chicago Blue Print Co.	3 70	.....
Cantwell Printing Co.	221 26	.....
Clark Engraving Co.	234 66	.....
Curtiss, F. W.	126 00	.....
Frederickson, A. D. and J. V.	15 76	.....
Hewitt, Harry	10 00	.....
Belitz, A. F.	5 38	.....
Treas. Capitol Improvement Commission, Chap. 217, Laws 1905	8,404 62	.....
		\$9,743 81
<i>Commission to Report Bill to Redistrict Judicial Circuits, Chap. 435, Laws 1903</i>		
Simmons, John B.	\$42 74	.....
Orton P. A.	33 25	.....
		\$75 99
<i>Tuberculosis Commisison, Chap. 29, Laws 1905</i>		
Raon, Michael	\$405 10	.....
Russell, H. L.	305 83	.....
Schmitt, Gustav	292 66	.....
Clark Engraving Co.	5 28	.....
Democrat Printing Co.	98 13	.....
		\$1,107 00
<i>Wisconsin State Poultry Association Chap. 262, Laws 1903</i>		
Treas. Wis. State Poultry Ass'n	\$200 00	\$200 00
<i>Wisconsin Buttermaker's Association Chap. 261, Laws 1903</i>		
Treas. Wis. Buttermaker's Ass'n	\$500 00	\$500 00
<i>Vessel Tonnage Tax, Chap. 292, Laws 1901</i>		
Ashland county, half of tax returned ...	\$6 27	.....
Bayfield county, half of tax returned ...	71	.....
Brown county, half of tax returned	65 56	.....
Dor county, half of tax returned	57 88	.....
Douglas county, half of tax returned	9 74	.....
Kewaunee county, half of tax returned ..	1 02	.....
Manitowoc county, half of tax returned..	4 75	.....
Marinette county, half of tax returned ..	8 58	.....
Millwaukee county, half of tax returned ..	429 24	.....
Ozaukee county, half of tax returned ...	2 48	.....
Sheboygan county, half of tax returned ..	86 56	.....
		\$672 79

"A"—General Fund Disbursements for 1905.

<i>Weights and Measures, Chap. 274, Laws 1903.</i>		
Post, L. M.	\$8 25	.....
Schwaab Stamp & Seal Co.	5 55	.....
Smith, L. S.	25 00	.....
Godding, W. H.	3 60	.....
Lorenz, E. H.	9 20	.....
Doyon & Rayne Lumber Co.	16 42	.....
Post, Chas.	7 20	.....
C. & N. W. Ry. Co.	14 14	.....
		\$89 36
<i>Bounty on Wild Animals</i>		
Sundry persons	\$16,520 00	.....
		\$16,520 00
<i>Claims against United States Government</i>		
<i>Chaps. 269 and 295 Laws 1899</i>		
Comstock, H. S., special ag't, sal. & exp. . .	\$4,015 54	.....
Mullen, E. G. expenses incurred in 1901 . .	394 30	.....
		\$4,409 84
<i>Shiloh Battlefield Commission Chap. 281, Laws 1901 and Chap. 199, Laws 1903</i>		
Riverside Printing Co.	\$4 00	.....
Boyle, Wm. J.	82 70	.....
Baldock, J. W.	11 80	.....
James, D. G.	25 85	.....
Magdeburg, F. H.	23 34	.....
Osborne, R. E.	23 95	.....
		\$171 64
<i>Inter-State Park Commission Chap. 305, Laws 1901</i>		
Baker, Harry D., per diem & exp.	\$166 10	.....
Seerv. I., per diem & exp.	54 00	.....
Perkins, Phil. H., per diem & exp.	188 51	.....
		\$408 61
<i>Washington and Ozaukee County and North Milwaukee Firemen's Association</i>		
Treas. Washington & Ozaukee Co. and N. M. F. Ass'n, app. Chap. 323, Laws 1905	\$75 00	.....
		\$75 00
<i>Inspector of Apiaries</i>		
France, N. E. per diem & expenses	\$595 91	\$595 91

"A"—General Fund Disbursements for 1905.

<i>Prevention of San Jose Scale, Chap. 180, Laws 1899</i>		
Bües, Christian	\$382 47	.....
Mutchler, Irving	17 50	.....
Lugger, Humboldt	21 81	.....
Kemper, Fred	10 59	.....
Cantwell Printing Co.	3 00	.....
Henry, W. A.	38 25	.....
Tracy, Gibbs & Co.	1 50	.....
Sandsten, E. P.,	10 70	.....
		\$485 82
<i>St. Louis World's Fair Commission, Chap. 297, Laws 1901 and Chap. 318, Laws 1903</i>		
Treas. St. Louis World's Fair Com. app.	\$37,000 00	.....
		\$37,000 00
<i>Wisconsin Dairymen's Association</i>		
Treas. Wis. Dairymen's Ass'n. appropriation, Chap. 421, Laws 1901	\$4,000 00	.....
Democrat Printing Co. printing report ..	553 77	.....
		\$4,553 77
<i>Wisconsin Cheesemaker's Association</i>		
Treas. Wis. Cheesemaker's Ass'n. appropriation, Chap. 321, Laws 1903	\$600 00	.....
Democrat Printing Co., printing report..	234 62	.....
		834 62
<i>Wisconsin Cranberry Grower's Association</i>		
Treas. Wis. Cranberry Grower's Ass'n. appropriation	250 00	.....
		\$250 00
<i>Wisconsin Horticultural Society</i>		
Treas. Wis. Horticultural Society appropriation, Chap. 259, Laws 1903	\$4,000 00	.....
Democrat P't'g Co., printing two reports	1,795 02	.....
Hammersmith Engraving Co.	5 40	.....
Clark Engraving Co.	97 86	.....
Curtis, F. W.	7 45	.....
Austin, A. C.	1 65	.....
		\$5,907 38
<i>Wisconsin State Firemen's Association</i>		
Treas. Wis. Fireman's Ass'n. appropriation, Chap. 352, Laws 1905	\$400 00	.....
		\$400 00

"A"—General Fund Disbursements for 1905.

<i>Governor's Contingent Fund</i>		
Hannan John J.	\$4,150 00	.....
		\$4,150 00
<i>Presidential Electors</i>		
Bushnell, J. M.	\$11 90	.....
Beyer, Geo.	39 50	.....
Cords, F. W.	18 90	.....
Cabanis, J. H.	20 50	.....
Hall, A. R.	45 50	.....
Keith, M. D.	57 90	.....
Lorenz, F. C.	18 90	.....
Ilsley, Jas. K.	18 90	.....
Peet, E. L.	70 50	.....
Sherron, J. L.	8 90	.....
McGlacklin, E.	22 50	.....
Porter, C. L.	16 10	.....
Bright, H. A.	27 90	.....
		\$377 90
<i>Publishing Local Laws</i>		
Gillett Times	\$6 00	.....
		\$6 00
<i>Blue Book</i>		
Clark Engraving Co.	\$967 94	.....
		\$967 94
LEGISLATIVE.		
<i>Senators—Regular Session, 1905—</i>		
Beach, Zadoc P.	\$510 00	.....
Bird, Harlan P.	552 00	.....
Burns, Edward E.	518 00	.....
Eaton, Barney A.	517 00	.....
Frear, James A.	550 00	.....
Froemming, Theo. C.	517 00	.....
Hagemeister, Henry	539 00	.....
Hatten, W. H.	527 60	.....
Hudnall, Geo. B.	565 00	.....
Johnson, O. W.	522 00	.....
Kreutzer, A. L.	557 20	.....
Martin, Harry C.	521 40	.....
McGillivray, J. J.	525 40	.....
Merton, Ernst	512 60	.....
Morris, Thomas	526 50	.....
Munson, Oliver G.	530 20	.....
Noble, J. H.	540 00	.....
North, William C.	516 60	.....
Randolph, Samuel W.	534 00	.....
Rogers, C. C.	517 00	.....
Roehr, Julius E.	517 00	.....
Rummel, Jacob	517 00	.....
Sanborn, A. W.	582 20	.....

*"A"—General Fund Disbursements for 1905.**Senators—Regular Session, 1905—cont'd.*

Smith, C. H.	534 00	.....
Stevens, E. E.	533 20	.....
Stondall, A. M.	500 20	.....
Stout, J. H.	541 80	.....
Whitehead, John M.	508 00	.....
Wilcox, F. M.	537 00	.....
Wipperman, H. C.	524 60	.....
Wolff, Geo. W.	533 60	.....
Wright, J. A.	556 60	.....
Wylie, George	504 00	.....
		\$17,487 70

*Members of Assembly— Regular Session,
1905—*

Ainsworth, Roderick	\$514 80	.....
Alldridge, W. J.	516 20	.....
Andrew, W. W.	568 00	.....
Baker, Allen S.	504 40	.....
Bauer, Frank S.	528 50	.....
Beedle, Geo. E.	548 40	.....
Beer, Julius	551 20	.....
Bell, W. H.	521 40	.....
Berner, E. J.	516 20	.....
Bletcher, J. S.	517 00	.....
Bohri, F. J.	534 00	.....
Braddock, W. S.	522 40	.....
Brennan, M. B.	545 00	.....
Brockhausen, F.	516 20	.....
Brooks, H. L.	546 50	.....
Burdeau, W. E.	541 80	.....
Carpenter, Fred J.	552 60	.....
Chandler, Joseph P.	513 40	.....
Clausen, L. N.	584 00	.....
Cleary, Peter A.	515 00	.....
Coffand, Jas. E.	512 00	.....
Crowley, Jos. M.	517 00	.....
Curtin, D. R.	543 00	.....
Curtiss, W. M.	523 60	.....
Dahl, A. H.	527 00	.....
Dietrich, August	517 00	.....
Dinsdale, James	523 20	.....
Donald, John S.	506 00	.....
Durland, John J.	526 80	.....
Ekern, Herman L.	533 40	.....
Eldridge, A. D.	536 00	.....
Evans, Chas. A.	536 20	.....
Everett, Edw. A.	573 40	.....
Fridd, John A.	540 00	.....
Gordon, Edw. B.	571 50	.....
Greenwood, Chas. F.	505 00	.....
Hagarty, John B.	561 60	.....
Hagen, Chas.	543 60	.....
Hamm, Philip H.	517 00	.....
Hannifin, Daniel L.	505 20	.....
Hansen, Wm. O.	509 80	.....

*"A"—General Fund Disbursements for 1905.**Members of Assembly—Regular Session—*

1905—continued.

Hartung, Frederick	517 00	.....
Heinecke, Herman	526 80	.....
Henry, John A.	514 40	.....
Holle, Henry J.	517 00	.....
Huber, H. A.	503 00	.....
Hulburt D. B.	510 00	.....
Irvine, W. S.	542 20	.....
Jerde, Amund P.	565 80	.....
Johnson, Frank H.	513 40	.....
Johnson, Henry	551 40	.....
Johnson, Thos.	530 00	.....
Kinney, O. G.	543 40	.....
Ledvina, Lawrence W.	535 00	.....
Lenroot, I. L., Speaker	1,068 00	.....
LeRoy, Edward W.	554 00	.....
McGregor, Duncan	518 00	.....
McKenzie, James A.	515 00	.....
Marquardt, Aug. F.	558 00	.....
Metz'er, Louis	517 00	.....
Meyers, August G.	528 60	.....
Miller, Gard	533 80	.....
Nelson, Elwyn F.	558 50	.....
Norcross, Pliny	508 00	.....
Oltman, William L.	555 00	.....
Page, Geo. E.	517 00	.....
Perry, William M.	533 20	.....
Petersen, Fred, Jr.	525 00	.....
Peterson, P. H.	548 40	.....
Pickart, Christ	532 20	.....
Pierron, Peter L.	523 20	.....
Potter, Barnabas S.	523 60	.....
Powell, J. W.	519 20	.....
Prehn, Fred	560 40	.....
Racek, Edward	507 40	.....
Ragatz, J. B.	508 00	.....
Ramsay, Thos. F.	517 00	.....
Reynolds, Chas.	555 60	.....
Roycraft, Thos. A.	540 40	.....
Saugen, Chris. N.	538 80	.....
Schauer, Anton G.	553 40	.....
Scott, Geo. E.	549 00	.....
Scott, John	506 00	.....
Slight, Jas. F.	550 60	.....
Sme'ker, Roy C.	510 00	.....
Stevens, Geo. P.	521 20	.....
Storm, Byron O.	517 40	.....
Strehlow, A. W.	516 20	.....
Swenholt, Jonas	550 20	.....
Szymarek, J. H.	517 00	.....
Tarrell, Richard E.	521 00	.....
Thayer, L. L.	540 60	.....
Thieme, Oscar F.	517 00	.....
Thomas, John Q.	521 40	.....
Ties, Fred	509 50	.....
Turner, Wm. R.	513 20	.....
Warner, Ernest N.	500 20	.....

*"A"—General Fund Disbursements for 1905.**Members of Assembly—Regular Session—
1905—continued.*

Wehrwein, Simon, Jr.	533 60	.....
Westfahl, F. C. Jr.	517 00	.....
Winch, E. E.	557 80	.....
		\$53,540 30

SENATE EMPLOYES.

Chief Clerk's Department

Goldin, Theo. W., opening Session	\$50 00	.....
Eaton, L. K., chief clerk.....	800 00	.....
Emerson, A. R., journal clerk	810 00	.....
O'Brien, J. D., book-keeper	680 00	.....
Pomeroy, Ralph, general clerk	690 00	.....
Whipperman, H. Jr., eng. clerk	800 00	.....
Wylie, Fred, clerk eng. room	648 00	.....
Briggs, O. G., enrolling clerk	648 00	.....
Lau, Arnold, jud. com. stenographer.....	800 00	.....
McIntosh, T. L., clerk com. eng. bills ..	480 00	.....
Quimby, H. B., clerk com. enr. bills	480 00	.....
Jones, W. W. clerk com. claims	480 00	.....
McGowan, F. C., clerk com. bills 3rd reading	508 00	.....
Werth, C. A., index clerk	480 00	.....
Mead, A. R., clerk	480 00	.....
Hyland, S. A., clerk	500 00	.....
Van Horn, F. B., clerk	90 00	.....
Miller, J. C., clerk	480 00	.....
North, V. J., clerk	480 00	.....
Monson, Chris., clerk	390 00	.....
McCarthy, E. V., clerk	330 00	.....
Karl, H. Jr., stenographer	640 00	.....
Woolledge, G. S., stenographer.....	620 00	.....
Hillyer, R. H., stenographer	520 00	.....
Van Horn, F. B. stenographer	528 00	.....
Olson, Marie, copyist	480 00	.....
Peterson, Tillie, copyist	480 00	.....
Flower, Kathryn, copyist.....	390 00	.....
De Werth, Lillian, copyist.....	390 00	.....
		\$15,152 00

Sergeant-at-Arms Department—

Falconer, R. C., sergeant-at-arms	\$600 00	.....
Good, C. J., Asst. sergeant-at-arms	810 00	.....
Paulus, Chris., postmaster	648 00	.....
Parker, W. A., Asst. postmaster.....	399 00	.....
Walby, Thomas, custodian docum't room	400 00	.....
Heritage, E. B., custodian docum't room	248 00	.....
Anderson, Henry, policeman	480 00	.....
Adams, A. P., policeman	486 00	.....
Williams, E. H., night watch	60 00	.....
Bush, Chas., night watch.....	246 00	.....

"A"—General Fund Disbursements for 1905.

<i>Sergeant-at-Arms Department—continued.</i>		I
Amot, Albert, night watch.....	180 00	.....
Ross, John, laborer	480 00	.....
Davidson, Jas. A., page	324 00	.....
Fisher, E. R., page	324 00	.....
Paunack, Robt., page	40 00	.....
Kilpinski, Leo., page	320 00	.....
Neilson, Stanley, page	320 00	.....
Erickson, Harry R., page	320 00	.....
Wilson, A., page	80 00	.....
White, H. E., page	200 00	.....
		\$6,965 00
ASSEMBLY EMPLOYEES.		
<i>Chief Clerk's Department—</i>		
Marsh, C. O., opening session.....	\$50 00	.....
Marsh, C. O., chief clerk	800 00	.....
Leicht, Chas., journal clerk	810 00	.....
Schaffer, C. E., bookkeeper	810 00	.....
Smith, R. E., general clerk	648 00	.....
Nagler, L. B. general clerk	648 00	.....
Noyes, J. E., engrossing clerk	800 00	.....
Pott, A. W., enrolling clerk	648 00	.....
Bates, H. A., clerk jud. com.	800 00	.....
Nash, I. R., clerk com. eng. bills.....	480 00	.....
Walechka, John, com. eng. bills	480 00	.....
Nelson, N. P., clerk jt. com. claims....	60 00	.....
Quackenbush, Ray, clerk com. bills 3d reading	480 00	.....
Perry, Clark com. clerk	480 00	.....
Clark, Sidney, com. clerk	480 00	.....
Lee, Geo. W., com. clerk	480 00	.....
Hanson, Nels, com. clerk	480 00	.....
Bloss, Ward, com. clerk	480 00	.....
Mahon, Thomas, clerk jt. com. claims..	420 00	.....
Rhodes, C. W., index clerk.....	472 00	.....
David, Clara, typewriter eng. room....	648 00	.....
Bowen, Netta, stenographer	640 00	.....
Brennan, H., stenographer	80 00	.....
Drury, A., stenographer	648 00	.....
McGee, Olive, stenographer	640 00	.....
Marquissee, V. G., stenographer	160 00	.....
Main, Celia, stenographer	520 00	.....
Gilbert, Sarah A., stenographer.....	528 00	.....
Abbott, Harry, stenographer	420 00	.....
Anderson, H. J., copyist.....	486 00	.....
Risvold, Carl, copyist	480 00	.....
Proctor, Nellie, copyist	567 00	.....
Deakin, Geo. W., copyist	390 00	.....
Hawker, J. C., copyist	490 00	.....
Trump, Roger, copyist	390 00	.....
Ives, Geo., copyist	390 00	.....
Bridge, J. C., copyist	390 00	.....
		\$18,673 00

*"A"—General Fund Disbursements for 1905.**Sergeant-at-Arms Department—*

Steveler, Nicholas, sergeant-at-arms....	\$600 00	.....
Collins, C. H., 1st Asst. sergeant-at-arms	810 00	.....
Eagan, Walter, 2d Asst. sergeant-at-arms	400 00	.....
Kennedy, R. E., 2d Asst. sergeant-at-arms	240 00	.....
Smith, Carson, postmaster.....	80 00	.....
Harns, John postmaster	568 00	.....
Seidler, H. I., Asst. postmaster.....	354 00	.....
Pollock, Burne, clerk doc. room	648 00	.....
Keppel, Wm., Asst. clerk doc. room.....	60 00	.....
Harrison, R. S., Asst. clerk doc. room..	426 00	.....
Rice, E. J., policeman	486 00	.....
Burglund, Peter, policeman	480 00	.....
Bublitz, Wm., laborer	480 00	.....
Auley, Nels, night watch	486 00	.....
Rolson, Frank, page	240 00	.....
Swenholt, H., page	324 00	.....
Kinney, Chris., page	320 00	.....
Jerrard, Leigh, page	320 00	.....
Grane, Leon, page	80 00	.....
Whitney, Ed., page	324 00	.....
Koch, Herman, page	320 00	.....
Harns, John, page	40 00	.....
Nelson, Peter, page	320 00	.....
Boyle, Wm., page	320 00	.....
Moll, Edwin, page	324 00	.....
Hulburt, A. I., page	320 00	.....
Keppel, Wm., page	40 00	.....
Shepard Will, page	240 00	.....
Homme, Oswald, page	240 00	.....
Morse, E. M., page	80 00	.....
		\$9,970 00

Legislative Chaplains—

Updike, E. G.	21 00	.....
Trousdale, S. W.	21 00	.....
Hunt, E. G.	27 00	.....
Butler, J. D.	24 00	.....
Knox, P. D.	24 00	.....
Stalker, A. W.	24 00	.....
Fisher, J. H.,	36 00	.....
Condon, J. A.	15 00	.....
Breslich, A. L.	21 00	.....
Joslin, G. A.	30 00	.....
Hengall, H. C.	24 00	.....
Clifford, C. C.	33 00	.....
Gilmore, F. A.	33 00	.....
Schneider, Chas.	21 00	.....
Houghton, Wm.	15 00	.....
Winter, H. A.	24 00	.....
Galpin, F. T.	30 00	.....
Stark, A. C.	33 00	.....
Miner, H. A.	36 00	.....
Cato, R. H.	27 00	.....
McKay, W. J.	27 00	.....

"A"—General Fund Disbursements for 1905.

<i>Legislative Chaplains—continued.</i>		
Reilly, J. C.	27 00	.....
Eggen, Thomas	18 00	.....
Honmeth, F.	3 00	.....
Reed, A. T.	30 00	.....
		\$624 00
<i>Legislative Postage—Chap. 4, Laws 1903.</i>		
Keyes, E. W., postmaster	\$715 60	.....
		\$715 60
<i>Legislative Visiting Committee—Chap. 37, Laws 1905—</i>		
Stevens, E. E.	\$150 00	.....
Potter, B. S.	150 00	.....
Johnson, Henry	150 00	.....
		\$450 00
<i>Contesting Election—</i>		
Pierron, Peter L., Chap. 118, Laws 1905	\$300 00	.....
Bohan, Michael G., Chap. 119, Laws 1905	300 00	\$600 00
<i>Legislative Printing—</i>		
Democrat Printing Co., misc. ptg.....	\$74 41	.....
Democrat Printing Co., report visiting committee, senate and assembly titles, etc.	861 19	.....
Democrat Printing Co., bills	2,486 52	.....
		\$3,422 12
Total legislative expenses		\$127,599 72
MISCELLANEOUS.		
Sater, Edward E., Chap. 367, Laws 1905..	\$500 00	.....
Rinehard, E. D., Chap. 160, Laws 1905....	94 08	.....
Manhattan Life Insurance Co., Chap. 120 Laws 1905	300 00	.....
Chynoweth, H. W., services rendered in suit Prudential Life Insurance Co. vs. Zeno M. Host, Commissioner of Insurance	300 00	.....
Chynoweth, H. W., services rendered in suits against various railroad companies, stenographic services, etc.....	4,271 61	.....
Insurance Fund, transfer, Chap. 68 Laws 1903	53,000 00	.....
Hunting License Fund, transfer to correct erroneous credit by state treasurer.....	30 00	.....
St. Croix County, supplementary school apportionment erroneously drawn from General Fund	20 32	.....

"A"—General Fund Disbursements for 1905.

Drainage Fund, transfer Chap. 419, Laws 1903	15,907 46	.....
Great Northern Ry. Co. (lessee of Eastern Railway of Minn.) excess of license fees over taxes levied	2,183 86	.....
Duluth, Superior & Western Terminal Co., excess of license fees over taxes levied..	1,806 62	.....
Green Bay & Western R. R. Co., excess of license fees over taxes levied.....	1,316 75	.....
Kewaunee, Green Bay, and Western R. R. Co., excess of license fees over taxes levied	392 94	.....
Total General Fund disbursements		\$30,123 64
		\$4,000,819 00

"A"—School Fund for 1905.

SCHOOL FUND.

RECEIPTS.		
<i>Fines—</i>		
Ashland	\$538 02	
Barron	354 71	
Bayfield	281 26	
Brown	2,550 94	
Buffalo	193 06	
Burnett	136 03	
Calumet	44 10	
Chippewa	43 12	
Clark	264 60	
Columbia	591 92	
Crawford	71 35	
Dane	1,444 37	
Dodge	323 88	
Door	109 76	
Douglas	1,044 95	
Dunn	434 14	
Eau Claire	181 30	
Florence	98	
Fond du Lac	263 62	
Forest	65 66	
Gates	175 17	
Grant	277 34	
Green	62 00	
Green Lake	92 12	
Iowa	226 38	
Iron	221 63	
Jackson	66 64	
Jefferson	192 08	
Juneau	407 08	
Kenosha	1,006 08	
Kewaunee	124 61	
La Crosse	699 77	
Lafayette	639 35	
Langlade	471 00	
Lincoln	302 48	
Manitowoc	472 36	
Marathon	442 98	
Marinette	276 88	
Marquette	25 00	
Milwaukee	357 70	
Monroe	234 21	
Oconto	195 95	
Oneida	421 43	
Outagamie	208 31	
Ozaukee	68 60	
Pepin	36 33	

"A"—School Fund for 1905.

<i>Fines—continued.</i>		
Pierce	398 86	.....
Polk	466 81	.....
Portage	635 06	.....
Price	762 47	.....
Racine	318 70	.....
Richland	207 76	.....
Rock	1,457 64	.....
St. Croix	272 44	.....
Sauk	127 30	.....
Sawyer	128 91	.....
Shawano	255 78	.....
Sheboygan	345 03	.....
Taylor	58 80	.....
Trempealeau	234 22	.....
Vernon	277 34	.....
Vilas	97 02	.....
Walworth	307 72	.....
Washburn	2 94	.....
Washington	211 35	.....
Waukesha	388 60	.....
Waupaca	204 82	.....
Waushara	345 94	.....
Winnebago	538 06	.....
Wood	291 55	.....
Total		\$24,976 37
<i>Miscellaneous—</i>		
Sale of lands	\$10,403 95	.....
School district and individual loans....	118,341 27	.....
Dues on certificates of sales	1,915 67	.....
R. M. La Follette, governor, 5 per cent net proceeds of sale of public land by United States	1,506 87	.....
Stewart, John, escheated estate of.....	518 20	.....
Harney, Eliza, escheated estate of	205 54	.....
Portins, Minnie B., escheated estate of..	57 46	.....
Leonard, J. F., escheated estate of	86 23	.....
Milwaukee city bonds	5,000 00	.....
Amherst village bonds	1,000 00	.....
Westby village bonds	300 00	.....
Durand city bonds	600 00	.....
Grand Rapids city bonds	1,000 00	.....
Boscobel city bonds	500 00	.....
Wauwatosa city bonds	1,000 00	.....
Stoughton city bonds	10,000 00	.....
Tomahawk city bonds	800 00	.....
Wausau city bonds	30,000 00	.....
Temporary loan to University Fund In- come	6,800 00	.....
Loan to Ashland county	2,666 67	.....
Loan to B. S. D. town Morse	533 33	.....
Loan to B. S. D. town Washburn	2,000 00	.....
Loan to Brown county	4,350 00	.....

"A"—School Fund for 1905.

<i>Miscellaneous—continued.</i>		
Loan to city Green Bay	5,000 00	.....
Loan to city Chippewa Falls	1,000 00	.....
Loan to Chippewa county	2,526 32	.....
Loan to city Madison	3,000 00	.....
Loan to B. S. D. town Superior	500 00	.....
Loan to town Superior	1,800 00	.....
Loan to B. S. D. town Florence	700 00	.....
Loan to Grant county	2,633 80	.....
Loan to city Mineral Point	1,000 00	.....
Loan to town Knight	1,000 00	.....
Loan to city Jefferson	2,000 00	.....
Loan to town Bergen	300 00	.....
Loan to city Oconto	1,750 00	.....
Loan to Oneida county	2,000 00	.....
Loan to Portage county	10,000 00	.....
Loan to Sugar Camp and Pine Lake	160 00	.....
Loan to Richland county	1,333 33	.....
Loan to city Phillips	533 34	.....
Loan to city Waupaca	1,500 00	.....
Loan to Trempealeau county	5,000 00	.....
Loan to city New London	500 00	.....
Loan to city Menasha	1,000 00	.....
Total school fund receipts		\$244,821 98
		\$269,798 35
DISBURSEMENTS.		
Superior city bonds.....	\$22,000 00	.....
Temporary loan to University Fund income	6,800 00	.....
Temporary loan to University Fund income	1,673 52	.....
Loan to town Superior	16,200 00	.....
Carbys, J. O., erroneous payment refunded	200 50	.....
Klimke, Albert, app. Chap. 482, Laws 1905	520 00	.....
		\$47,394 02
<i>School District Loans—</i>		
No. 7, Remington, Wood Co.	\$600 00	.....
Jt. No. 3, Stubbs & Strickland, Gates Co.	3,000 00	.....
Jt. No. 1, Town and Vil. Grantsburg, Burnett Co.	4,000 00	.....
No. 4, Mt. Pleasant, Racine Co.	800 00	.....
Jt. No. 2, Moscow & Waldwick, Iowa Co.	450 00	.....
Jt. No. 2, Chimney Rock & Hale, Trempealeau Co.	500 00	.....
No. 1, Armenia, Juneau Co.	700 00	.....
Jt. No. 10, Prairie Farm, Maple Grove and Dallas, Barron Co.	600 00	.....
Jt. No. 6, Otsego and Fountain Prairie, Columbia Co.	2,500 00	.....
Jt. No. 4, Liberty & Lancaster, Grant Co.	1,000 00	.....
Jt. No. 3, Bear Creek and Ithaca, Sauk and Richland Co	1,000 00	.....

"A"—School Fund for 1905.

<i>School District Loans—continued.</i>		
No. 7, Milladore, Wood Co.	600 00	.....
No. 1, Neva, Langlade Co.	3,600 00	.....
No. 11, Spooner, Washburn Co.	800 00	.....
No. 7, Atlanta, Gates Co.	600 00	.....
Jt. No. 4, Windsor and Vil. De Forest, Dane Co.	2,500 00	.....
No. 5, Brockway, Jackson Co.	400 00	.....
No. 10, Cottage Grove, Dane Co.	1,000 00	.....
No. 10, Cottage Grove, Dane Co.	1,000 00	.....
No. 1, High School, Hazel Green, Grant Co.	10,000 00	.....
Jt. No. 9, Smelzer, Hazel Green & Vil. Cuba City, Grant Co. and Benton LaFayette Co.	10,000 00	.....
No. 3, Minong, Washburn Co.	400 00	.....
Jt. No. 1, Bridge Creek and City Au- gusta, Eau Claire Co.	4,500 00	.....
Jt. No. 1, Vil. Reedsville, Maple Grove and Rockland, Manitowoc Co.	3,000 00	.....
Jt. No. 2, Dexter and Remington, Wood Co.	300 00	.....
Jt. No. 1, Prentice and Vil. Prentice Price Co.	3,500 00	.....
No. 9, Pound, Marinette Co.	2,373 00	.....
No. 7, Texas, Marathon Co.	1,000 00	.....
No. 5, Rib Lake, Taylor Co.	600 00	.....
No. 4, Stark, Vernon Co.	900 00	.....
No. 4, Hamilton, La Crosse Co.	1,000 00	.....
No. 7, Salem, Kenosha Co.	2,500 00	.....
Jt. No. 6, Burnside and Vil. Independ- ence, Trempealeau Co.	3,000 00	.....
Jt. No. 4, Port Washington and City Port Washington, Ozaukee Co.	7,000 00	.....
No. 3, Almon, Shawano Co.	800 00	.....
Jt. No. 1, Hull and Holton, Marathon Co. and Colby, Mayville and Vil. Ab- botsford, Clark Co.	13,500 00	.....
No. 8, Pound, Marinette Co.	1,000 00	.....
No. 7, Marion, Waushara Co.	400 00	.....
No. 14, Chicog, Washburn Co.	500 00	.....
No. 5, Polar, Langlade Co.	450 00	.....
No. 2, Osceola, Polk Co.	400 00	.....
No. 3, Luck, Polk Co.	350 00	.....
No. 5, Thorp, Clark Co.	600 00	.....
No. 3, Amherst, Portage Co.	1,650 00	.....
No. 6, Hazel Green, Grant Co.	1,000 00	.....
No. 4, Egg Harbor, Door Co.	1,000 00	.....
No. 3, Rib Lake, Taylor Co.	600 00	.....
No. 8, Lake, Price Co.	600 00	.....
Jt. No. 1, Ogema & Prentice, Price Co.	400 00	.....
No. 4, Apple River, Polk Co.	400 00	.....
Jt. No. 4, Baldwin and Hammond, St. Croix Co.	2,000 00	.....
No. 4, Adams, Adams Co.	500 00	.....
No. 2, Oak Grove, Barron Co.	800 00	.....

*"A"—School Fund for 1905.**School District Loans—continued.*

Jt. No. 1, Strickland & Stubbs, Gates Co.	800 00	.....
Jt. No. 2, Colfax and Grant, Dunn Co. & Auburn, Chippewa Co.	1,800 00	.....
No. 10, Spooner, Washburn Co.	800 00	.....
No. 6, Minong, Washburn Co.	600 00	.....
No. 7, Bashaw, Washburn Co.	600 00	.....
No. 1, Gull Lake, Washburn Co.	800 00	.....
No. 13, Chicog, Washburn Co.	600 00	.....
No. 4, Forestville, Door Co.	1,000 00	.....
No. 1, Vil. Brokaw, Marathon Co.	750 00	.....
No. 5, Maine, Marathon Co.	600 00	.....
Jt. No. 5, Eau Plaine and Frankfort, Marathon Co.	1,050 00	.....
No. 1, Ringle, Marathon Co.	1,300 00	.....
No. 4, Texas, Marathon Co.	350 00	.....
Jt. No. 3, Norrie and Ringle, Marathon Co.	2,000 00	.....
Jt. No. 1, Wilson and Dallas, Dunn and Barron Co's.	2,000 00	.....
Jt. No. 7, Chilton and Cumberland, Barron Co.	650 00	.....
Jt. No. 1, Barron and Stanley, Barron Co.	600 00	.....
No. 10, Maple Grove, Barron Co.	500 00	.....
Jt. No. 8, Tainter and Sherman, Dunn Co.	600 00	.....
No. 1, Portland, Monroe Co.	700 00	.....
Jt. No. 8, Scott and Lincoln, Monroe Co.	900 00	.....
Jt. No. 1, Clifton and Mifflin, Grant and Monroe Co's.	1,000 00	.....
No. 2, Hansen, Wood Co.	500 00	.....
No. 3, Goodrich, Taylor Co.	1,000 00	.....
Jt. No. 2, Green Valley, Shawano Co. & Gillett, Oconto Co.	800 00	.....
No. 3, Fairbanks, Shawano Co.	400 00	.....
No. 2, Goodrich, Taylor Co.	800 00	.....
No. 1, Warren, Waushara Co.	1,000 00	.....
No. 8, Brockway, Jackson Co.	450 00	.....
No. 2, Dexter, Wood Co.	600 00	.....
No. 4, Hiles, Wood Co.	700 00	.....
Jt. No. 4, Pine Valley and City Neillsville, Clark Co.	22,500 00	.....
No. 14 Pound, Marinette Co.	650 00	.....
No. 6 Grover, Marinette Co.	1,000 00	.....
No. 1 Vil. Coleman, Marinette Co.	5,000 00	.....
No. 4 Blue Mounds, Dane Co.	600 00	.....
No. 8 Jackson, Burnett Co.	500 00	.....
Jt. No. 5, Eau Plaine and Frankfort, Marathon Co.	950 00	.....
No. 6 Wein, Marathon Co.	900 00	.....
No. 2 Lihwood, Portage Co.	500 00	.....
No. 11 Grantsburg, Burnett Co.	400 00	.....
No. 6 Anderson, Burnett Co.	700 00	.....
No. 4 Wood Lake, Burnett Co.	176 00	.....
No. 5 LaFollette, Burnett Co.	400 00	.....

*"A"—School Fund for 1905.**School District Loans—continued.*

No. 1 Plover, Portage Co.	1,600 00	.....
Jt. No. 1 Muscoda and Vil Muscoda, Grant Co.	1,500 00	.....
No. 5 Orion, Richland Co.	1,000 00	.....
Jt. No. 2 Unity and Albion, Trempea- leau Co.	400 00	.....
No. 2 Wonewoc, Juneau Co.	800 00	.....
Jt. No. 1 Royalton, Little Wolf and Mukwa, Waupaca Co.	900 00	.....
No. 2 Harrison, Waupaca Co.	700 00	.....
Jt. No. 2 Little Wolf and Vil. Mukwa, Waupaca Co.	5,000 00	.....
Jt. No. 3 Center and Porter, Rock Co. ...	850 00	.....
Jt. No. 11 Friendship and N. Fond du Lac, Fond du Lac Co.	7,000 00	.....
No. 5 St. Croix, Falls Polk Co.	1,500 00	.....
No. 4 Bradford, Rock Co.	1,800 00	.....
No. 1 Clam Falls, Polk Co.	800 00	.....
No. 2 Westcott, Shawano Co.	500 00	.....
No. 2 Onalaska, La Crosse Co.	500 00	.....
Jt. No. 7 Christiana and Vil. Westby, Vernon Co.	800 00	.....
Jt. No. 4 Princeton and Mecon, Green Lake and Marquette Co's	500 00	.....
No. 7 Casell, Marathon Co.	500 00	.....
No. 3 Webster, Vernon Co.	1,000 00	.....
Jt. No. 3 Pleasant Valley, Clear Creek and Washington, Eau Claire Co.	1,500 00	.....
No. 4 Maxville, Buffalo Co.	620 00	.....
No. 3 Pulaski, Iowa Co.	600 00	.....
No. 3 Plainfield, Waushara Co.	1,700 00	.....
No. 5 Mt. Pleasant, Racine Co.	1,700 00	.....
Jt. No. 2 Lanarkand Farmington, Port- age and Waupaca Co's.	1,000 00	.....
No. 4 Grant, Portage Co.	800 00	.....
No. 10 La Fayette, Chippewa Co.	900 00	.....
No. 5 Washington, Shawano Co.	5,000 00	.....
High School, Village Mt. Horeb, Dane Co.	6,000 00	.....
No. 3 Fountain, Juneau Co.	3,750 00	.....
Jt. No. 9 Wyalusing and Bloomington, Grant Co.	5,000 00	.....
No. 1 Stockholm, Pepin Co.	3 500 00	.....
Jt. No. 1 Mishicot and Gibson, Manito- woc Co.	4,500 00	.....
Jt. No. 17 North Milwaukee and Graville, Milwaukee Co.	25,000 00	.....
No. 6 Arpin, Wood Co.	1,000 00	.....
No. 3 Lyndon, Juneau Co.	500 00	.....
Jt No. 2 La Fayette and Seymour, Chip- pewa and Eau Claire Co's.	600 00	.....
No. 3 Sevastopol, Door Co.	2,500 00	.....
Total School District Loans		\$257,019 00
Total School fund disbursements		\$304,413 02

"A"—School Fund Income for 1905.

SCHOOL FUND INCOME.

RECEIPTS.		
<i>Tax—(Rate .000591471543).</i>		
Adams	\$2,557 42	.....
Ashland	7,007 77	.....
Barron	6,798 24	.....
Bayfield	7,794 11	.....
Brown	20,077 40	.....
Buffalo	6,876 19	.....
Burnett	1,646 66	.....
Calumet	10,172 39	.....
Chippewa	9,778 69	.....
Clark	10,842 87	.....
Columbia	19,025 94	.....
Crawford	5,242 56	.....
Dane	49,694 74	.....
Dodge	33,906 18	.....
Door	5,018 02	.....
Douglas	15,433 27	.....
Dunn	8,456 78	.....
Eau Claire	10,752 45	.....
Florence	1,335 83	.....
Fond du Lac	28,825 31	.....
Forest	2,361 25	.....
Gates	2,910 70	.....
Grant	23,099 13	.....
Green	17,513 28	.....
Green Lake	9,397 79	.....
Iowa	15,729 33	.....
Iron	2,608 69	.....
Jackson	5,380 12	.....
Jefferson	25,215 35	.....
Juneau	7,155 20	.....
Kenosha	14,037 00	.....
Kewaunee	6,426 67	.....
La Crosse	18,577 05	.....
Lafayette	14,633 32	.....
Langlade	4,833 46	.....
Lincoln	5,304 72	.....
Manitowoc	22,509 91	.....
Marathon	14,764 46	.....
Marinette	10,132 41	.....
Marquette	3,452 94	.....
Milwaukee	230,556 28	.....
Monroe	10,421 02	.....
Oconto	7,365 13	.....
Oneida	3,661 35	.....
Outagamie	23,141 99	.....
Ozaukee	9,680 60	.....

"A"—School Fund Income for 1905.

<i>Tax—continued.</i>		
Pepin	2,561 52	.....
Pierce	8,293 49	.....
Polk	6,020 87	.....
Portage	9,273 67	.....
Price	3,370 67	.....
Racine	25,167 01	.....
Richland	7,852 26	.....
Rock	35,963 44	.....
St. Croix	10,315 36	.....
Sauk	17,006 42	.....
Sawyer	1,918 02	.....
Shawano	8,135 17	.....
Sheboygan	27,505 47	.....
Taylor	4,245 14	.....
Trempealeau	8,663 05	.....
Vernon	11,026 07	.....
Vilas	3,132 00	.....
Walworth	24,859 77	.....
Washburn	1,921 77*	.....
Washington	15,373 06	.....
Waukesha	25,803 03	.....
Waupaca	12,037 10	.....
Waushara	6,290 68	.....
Winnebago	32,019 53	.....
Wood	8,988 99	.....
		\$1,089,855 53
*Washburn county delinquent	\$132,47	.....
<i>Miscellaneous—</i>		
Interest on land certificates and individual loans	\$1,267 39	.....
Interest on school district loans	29,171 65	.....
Interest on certificates of indebtedness	109,459,00	.....
General fund, Chap. 313, Laws 1903	200,000 00	.....
Interest on bank deposits	5,626 86	.....
Crawford county, overpayment of school apportionment refunded	254 80	.....
Interest on loan to university fund income	22 47	.....
Interest on Elroy city bonds	175 00	.....
Interest on Amherst village bonds	122 50	.....
Interest on Oconomowoc city bonds	760 00	.....
Interest on Ashland city bonds	1,250 00	.....
Interest on Milwaukee city bonds	3,020 00	.....
Interest on Eau Claire city bonds	1,350 00	.....
Interest on Superior city bonds	31,520 00	.....
Interest on La Crosse county bonds	35 00	.....
Interest on Grand Rapids city bonds	2,320 00	.....
Interest on Boscobel	300 00	.....
Interest on West Bend city bonds	300 00	.....
Interest on Wauwatosa city bonds	640 00	.....
Interest on Bayfield county bonds	3,200 00	.....
Interest on Wausau city bonds	1,524 65	.....

"A"—School Fund Income for 1905.

<i>Miscellaneous—continued.</i>		
Interest on Stoughton city bonds	750 00	.....
Interest on Elroy city bonds	460 75	.....
Interest on Columbus city bonds	1,125 00	.....
Interest on Ashland county bonds	1,000 00	.....
Interest on Westby village bonds	135 00	.....
Interest on Chilton city bonds	342 00	.....
Interest on Durand city bonds	833 00	.....
Interest on Tomahawk city bonds	528 00	.....
Interest on Highland village bonds	140 00	.....
Interest on Chilton town bonds	783 00	.....
Interest on loan Ashland county	1,213 33	.....
Interest on loan B. S. D. Town Morse ..	256 67	.....
Interest on loan Brown county	1,044 00	.....
Interest on city Green Bay	675 00	.....
Interest on loan Chippewa Falls	200 00	.....
Interest on loan Chippewa county	1,136 88	.....
Interest on loan B. of E. city Madison ..	630 00	.....
Interest on loan city Madison	1,295 00	.....
Interest on loan B. S. D. Town Superior	60 00	.....
Interest on loan town Superior	252 00	.....
Interest on loan B. S. D. town Florence	122 50	.....
Interest on loan Grant county	845 00	.....
Interest on loan city Mineral Point	1,015 00	.....
Interest on loan town Knight	52 50	.....
Interest on loan town Bergen	52 50	.....
Interest on city Oconto	787 50	.....
Interest on loan Oneida county	500 00	.....
Interest on loan town Sugar Camp	10 85	.....
Interest on loan town Pine Lakes	3 15	.....
Interest on loan town Sugar Camp	15 19	.....
Interest on loan town Pine Lake	4 41	.....
Interest on loan Portage county	1,750 00	.....
Interest on loan city Phillips	42 66	.....
Interest on loan Richland county	583 34	.....
Interest on loan Trempealeau county ..	1,890 00	.....
Interest on loan city Waupaca	157 50	.....
Interest on loan city New London	25 00	.....
Interest on loan city Menasha	400 00	.....
Total school fund income receipts ..		\$1,503,291 58
DISBURSEMENTS.		
Hotze, L., interest refunded	\$1 47	.....
Lesha, N. O., interest refunded	85	.....
Wisconsin Realty Co. interest refunded ..	2 66	.....
Russell, L. A., interest refunded	63	.....
Burrows, G. B., interest refunded	54	.....
Excess interest on Superior city bonds refunded	125 00	.....
		\$131 15

*"A"—School Fund Income for 1905.**Apportionment to Counties—*

Adams	\$6,338 64
Ashland	14,709 80	.....
Barron	21,526 68	.....
Bayfield	9,266 88	.....
Brown	35,119 28	.....
Buffalo	12,128 48	.....
Burnett	7,063 84	.....
Calumet	12,602 80	.....
Chippewa	22,326 36	.....
Clark	22,022 56	.....
Columbia	19,821 48	.....
Crawford	12,596 92	.....
Dane	44,427 57	.....
Dodge	30,460 36	.....
Door	14,188 44	.....
Douglas	19,208 00	.....
Dunn	19,421 64	.....
Eau Claire	24,596 04	.....
Florence	2,363 76	.....
Fond du Lac	32,240 04	.....
Forest	2,165 80	.....
Gates	6,113 24	.....
Grant	25,868 93	.....
Green	14,286 44	.....
Green Lake	11,264 12	.....
Iowa	14,756 84	.....
Iron	4,249 28	.....
Jackson	12,890 92	.....
Jefferson	23,718 26	.....
Juneau	14,300 16	.....
Kenosha	14,860 72	.....
Kewaunee	12,916 40	.....
La Crosse	29,280 44	.....
Lafayette	13,541 64	.....
Langlade	10,985 80	.....
Lincoln	13,567 12	.....
Manitowoc	31,401 16	.....
Marathon	38,837 40	.....
Marinette	25,554 48	.....
Marquette	8,002 68	.....
Milwaukee	238,533 96	.....
Monroe	19,866 56	.....
Oconto	18,478 88	.....
Oneida	6,054 44	.....
Outagamie	33,308 24	.....
Ozaukee	12,406 80	.....
Pepin	5,372 36	.....
Pierce	15,972 04	.....
Polk	15,160 60	.....
Portage	24,464 72	.....
Price	8,712 20	.....
Racine	32,308 64	.....
Richland	13,004 60	.....
Rock	34,296 08	.....
St. Croix	19,712 44	.....

"A"—School Fund Income for 1905.

<i>Apportionment to Counties—continued.</i>		
Sauk	22,036 28	.....
Sawyer	2,412 76	.....
Shawano	22,469 44	.....
Sheboygan	37 263 52	.....
Taylor	9,580 48	.....
Trempealeau	17,369 52	.....
Vernon	20,033 16	.....
Vilas	2,448 04	.....
Walworth	16,801 12	.....
Washburn	5,215 56	.....
Washington	17,263 68	.....
Waukesha	21,920 64	.....
Waupaca	22,328 32	.....
Waushara	11,424 84	.....
Winnebago	38,392 48	.....
Wood	23,245 91	.....
		\$1,498,849 71
Total school fund income disburse- ments		\$1,498,980 86

"A"—University Fund for 1905.

UNIVERSITY FUND.

RECEIPTS.		
Loan City Rice Lake	1,500 00	.....
Loan Town Port Wing	3,333 33	.....
Loan town Hixon	250 00	.....
Loan Village Thorpe	500 00	.....
Loan town Thorpe	210 00	.....
Loan B. of E. city Madison	1,100 00	.....
Loan city Sturgeon Bay	600 00	.....
Loan B. S. D. town Burle	120 00	.....
Loan B. of E. town and city Ripon	250 00	.....
Loan B. S. D. town Grant	160 00	.....
Loan town Saxon	250 00	.....
Loan village Wonewoc	318 18	.....
Loan village Benton	150 00	.....
Loan city Antigo	1,500 00	.....
Loan B. S. D. town Elcho	250 00	.....
Loan city Rhinelander	900 00	.....
Loan B. S. D. town Newbold	300 00	.....
Loan town Green Valley	350 00	.....
Loan B. S. D. Town Westboro	600 00	.....
Dues on certificates of sales	195 00	.....
Sale of lands	305 00	.....
School district loans	225 00	.....
Stanley city bonds	2,500 00	.....
University Fund Income, temporary loan	400 00	.....
Total University Fund receipts		\$16,266 51
DISBURSEMENTS.		
Loan Jt. 1, city and town Mondovi, Naples and Albany, Buffalo and Pepin Co.'s	\$10,000 00	.....
Loan town Laona, Forest Co.	5,000 00	.....
University Fund Income, temporary loan	400 00	.....
University Fund Income, temporary loan	13,462 52	.....
Total University Fund disbursements ..		\$28,862 52

"A"—University Fund Income for 1903.

UNIVERSITY FUND INCOME.

RECEIPTS.		
General Fund, bal. appro. Sec. 3, Chap. 344, Laws 1903	\$114,500 00	
General Fund, interest on certificates of indebtedness	7,770 00	
General Fund, transfer on account of tax not levied 1903	10,500 00	
General Fund, transfer on account of tax not levied in 1904.	345,000 00	
General Fund, appropriation, Chap. 167 Laws 1903	5,000 00	
General Fund, Sec. 4, Chap. 344, Laws 1903	5,500 00	
General Fund, appro. for 1904 Washburn Observatory, Sec. 321, W. S. 1898.....	3,000 00	
General Fund, appro. for 1904 Agri. Institutes, Sec. 1494b W. S. 1898	12,000 00	
General Fund, appro. for 1905 Washburn Observatory Sec. 321, W. S. 1898	3,000 00	
General Fund, appro. for 1905, Agri. Institutes, Sec. 1494b W. S. 1898	12,000 00	
United States, Agricultural college and Mechanical Arts	25,000 00	
United States, Experiment Station	15,000 00	
Interest on bank deposits	1,368 50	
Riley, E. F., Sec'y fees, farm sales etc. ...	203,828 66	
Soldier's Memorial Ass'n, loan and inst. ..	5,125 00	
Gay, L. W.	5,000 00	
Temporary loans from trust funds	87,000 00	
Agricultural College Fund Income transfer	25,877 63	
Interest on certificates of sales	176 16	
Interest on school district loans	70 88	
Interest on loan city Rice Lake	157 50	
Interest on loan town Port Wing	233 34	
Interest on loan town Hixon	43 75	
Interest on loan vil. Thorp	105 00	
Interest on loan town Thorp	51 45	
Interest on loan B. of E. city Madison ...	269 50	
Interest on loan city Sturgeon Bay	294 00	
Interest on loan B. S. D. town Brule	29 40	
Interest on loan B. S. D. town Grant	44 80	
Interest on loan town Saxon	52 50	
Interest on loan vil. Wonewoc	111 36	
Interest on loan vil. Benton	96 25	
Interest on loan city Antigo	262 50	
Interest on loan B. S. D. town Elcho	61 25	
Interest on loan city Rhinelander	157 50	

"A"—University Fund Income for 1903.

Interest on B. S. D. town Newbold	42 00	.....
Interest on loan town Green Valley	85 75	.....
Interest on loan B. S. D. town Westboro	42 00	.....
Interest on loan city New London	320 83	.....
Interest on city Stanley bonds.....	350 00	.....
Interest on city Greenwood bonds.....	180 00	.....
Interest on La Crosse county bonds.....	315 00	.....
Interest on city De Pere bonds.....	280 00	.....
Interest on loans from Bequests	3,861 88	.....
Total University Fund Income receipts		\$894,164 39
DISBURSEMENTS.		
Agricultural College Fund Income, transfer to bal. overdraft	\$2 00	.....
Temporary loans from trust funds and interest	32,104 47	.....
University Trust Funds, transfer	5,194 76	.....
Pierce, Humphrey, interest refunded	2 69	.....
University of Wisconsin	851,200 40	.....
Total University Fund Income disbursement		\$888,504 32

"A"—Agricultural College Fund for 1905.

AGRICULTURAL COLLEGE FUND.

RECEIPTS.		
Loan Barron county	\$3,000 00	.....
Loan city Chetek	300 00	.....
Loan town Bayfield	500 00	.....
Loan town Grantsburg	100 00	.....
Loan town Eaton	400 00	.....
Loan B. of E. city Sturgeon Bay	250 00	.....
Loan city Sturgeon Bay	1,500 00	.....
Loan B. of E. city and town Ripon	500 00	.....
Loan Forest county	200 00	.....
Loan B. of E. town Crandon	500 00	.....
Loan trustees village New Glarus	1,000 00	.....
Loan Iron county	1,000 00	.....
Loan B. S. D. town Saxon	250 00	.....
Loan town Peck	200 00	.....
Loan city Antigo	700 00	.....
Loan town Manitowoc	250 00	.....
Loan town Harrison	110 00	.....
Loan city Wausau	2,500 00	.....
Loan town Oconto Falls	200 00	.....
Loan town Maine	100 00	.....
Loan city Durand	550 00	.....
Loan village of Osseo	282 05	.....
Loan town Sumner	717 95	.....
Dues on certificates of sales	925 00	.....
Sale of land	140 00	.....
Milwaukee city bonds	10,000 00	.....
Westby village bonds	500 00	.....
Temporary loan to University fund income	14,900 00	.....
Total Agricultural college fund receipts		\$41,525 00
DISBURSEMENTS.		
Loan to city Chetek	6,000 00	.....
Temporary loan to University fund income	14,900 00	.....
Temporary loan to University fund income	30,576 61	.....
Total Agric. college fund disbursements		\$51,476 61

"A"—Agricultural College Fund Income for 1905.

AGRICULTURAL COLLEGE FUND INCOME.

RECEIPTS.		
Interest on loan Barron County	\$ 630 00	.....
Interest on loan city Chetek	96 25	.....
Interest on loan town Bayfield	122 50	.....
Interest on loan town Grantsburg	3 50	.....
Interest on loan town Eaton	14 00	.....
Interest on loan B. of E. city Sturgeon Bay	30 00	.....
Interest on loan city Sturgeon Bay	420 00	.....
Interest on loan B. of E. town & city Ripon	40 00	.....
Interest on loan Forest county	40 00	.....
Interest on loan B. S. D. town Crandon	87 50	.....
Interest on loan trustees vil. New Glarus	420 00	.....
Interest on loan Iron county	400 00	.....
Interest on loan B. S. D. town of Saxon	52 50	.....
Interest on loan Kewanee county	641 66	.....
Interest on loan city of Antigo	84 00	.....
Interest on loan town Peck	52 50	.....
Interest on loan town Manitowoc	70 00	.....
Interest on loan city Wausau	1,225 00	.....
Interest on loan town of Oconto Falls	110 00	.....
Interest on loan town Maine	17 50	.....
Interest on loan village Osseo	19 75	.....
Interest on loan town Sumner	75 39	.....
Interest on loan B. of E. City New London	440 00	.....
Interest on loan City Durand	17 50	.....
Interest on loan university fund income	49 27	.....
Interest on Eau Claire city bonds	750 00	.....
Interest on Milwaukee city bonds	600 00	.....
Interest on Westby village bonds	140 00	.....
Interest on La Crosse county bonds	1,050 00	.....
Interest on Black River Falls city bonds	147 22	.....
Interest on bank deposits	498 48	.....
Interest on land certificates	1,038 00	.....
General fund, interest on certificates of indebtedness	4,242 00	.....
University fund income, transfer to balance overdraft	2 00	.....
Total agricultural college fund income receipts		\$13,626 52
DISBURSEMENTS.		
Starr, W. J., interest refunded	\$8 74	.....
Burrows, G. B., interest refunded	1 00	.....
Olson Josephine, interest refunded	1 90	.....
University fund income, transfer	25,877 63	.....
Total agriculture college income disbursements		\$25,889 27

"A"—University Trust Funds for 1905.

UNIVERSITY TRUST FUNDS.

RECEIPTS.		
Riley, E. F., secretary, securities of in- vested bequests	\$52,250 00	.....
Riley, E. F., secretary, Jackson Bequest..	1,240 00	.....
Riley, E. F. secretary, Adams Bequest....	3,625 42	.....
Riley, E. F., secretary, Johnson Endow- ment	500 00	.....
Riley, E. F., secretary, Lewis Medal.....	100 00	.....
Riley, E. F., secretary, Doyon Bequest	1,350 00	.....
Riley, E. F., secretary, interest and roya ty	61 57	.....
University Fund Income, transfer.....	5,194 76	.....
		\$64,321 75
DISBURSEMENTS.		
Investments	\$52,250 00	.....
Loan to B. B. Clarke	10,000 00	\$62,250 00

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.		
Dane County Title Co., interest	\$250 00	.....
Wisconsin Building Co., dividend	62 50	.....
		\$312 50

"A"—Normal School Fund for 1905.

NORMAL SCHOOL FUND.

RECEIPTS.		
Land sales	\$1,520 00	.....
Individual loans	500 00	.....
Dues on certificates of sales	444 00	.....
School district loans	1,140 00	.....
Drainage fund, land commissioner's order No. 2699	7,000 00	.....
Temporary loan to university fund income Loan to Winnebago county, Chap. 64, Laws 1905	9,900 00	.....
Milwaukee city bonds	28,000 00	.....
Edgerton city bonds	8,000 00	.....
Manitowoc county bonds	1,000 00	.....
Merrill city bridge bonds	31,000 00	.....
Glenwood town bonds	2,000 00	.....
Antigo city bonds	1,000 00	.....
Columbus city bonds	800 00	.....
Cambridge village bonds	1,000 00	.....
Beaver Dam city bonds	500 00	.....
Berlin city bonds	1,000 00	.....
Vernon county bonds	1,000 00	.....
Shawano city bonds	5,000 00	.....
Richland Center city bonds	1,000 00	.....
Merrill city bonds	1,000 00	.....
Loan to B. S. D. town Jacobs	2,000 00	.....
Loan to city of Cumberland	1,000 00	.....
Loan to city of Barron	590 00	.....
Loan to city of Rice Lake	966 67	.....
Loan to town of Iron River	8,000 00	.....
Loan to Chippewa county	200 00	.....
Loan to village of Bloomer	4,894 74	.....
Loan to city of Colby	500 00	.....
Loan to town of York	600 00	.....
Loan to city of Portage	600 00	.....
Loan to B. of E. city of Madison	1,500 00	.....
Loan to city of Madison	5,000 00	.....
Loan to Door county	2,500 00	.....
Loan to town of Brule	3,000 00	.....
Loan to B. S. D. town of Brule	714 29	.....
Loan to Dunn county	333 33	.....
Loan to Eau Claire county	8,000 00	.....
Loan to city of Eau Claire	5,416 66	.....
Loan to town of Florence	1,500 00	.....
Loan to city of Fond du Lac	500 00	.....
Loan to B. S. D. town of Crandon	1,000 00	.....
Loan to B. S. D. town of Flambeau	1,600 00	.....
Loan to Grant county	1,000 00	.....
Loan to village of Hazel Green	8,000 00	.....
	300 00	.....

"A"—Normal School Fund for 1905.

Loan to city of Mineral Point	1,000 00	.....
Loan to town of Finley	100 00	.....
Loan to trustees village of Wonewoc....	833 34	.....
Loan to city of Kewaunee	1,900 00	.....
Loan to town of West Kewaunee	1,000 00	.....
Loan to Kewaunee county	2,000 00	.....
Loan to village of Blanchardville	650 00	.....
Loan to town of Mosinee	50 00	.....
Loan to city of Wausau	1,100 00	.....
Loan to town of Wein	300 00	.....
Loan to city of Marinette	1,000 00	.....
Loan to B. S. D. town of Wausaukee.....	1,000 00	.....
Loan to trustees village of Whitefish Bay.	300 00	.....
Loan to town of Schoepke	150 00	.....
Loan to town of Pelican	1,040 00	.....
Loan to city of Phillips	666 67	.....
Loan to village of Amery	300 00	.....
Loan to Sawyer county	5,000 00	.....
Loan to village of Hammond	166 00	.....
Loan to town of Westcott	83 33	.....
Loan to town of Richmond	166 67	.....
Loan to city of Shawano	320 00	.....
Loan to Shawano county	1,000 00	.....
Loan to town of Ettrick	250 00	.....
Loan to town of Minocqua	1,015 20	.....
Loan to town of Flambeau	484 80	.....
Loan to B. S. D. town of Minocqua	500 00	.....
Loan to town of Eagle River	1,000 00	.....
Loan to Washburn county	2,750 00	.....
Loan to B. S. D. town of Veazie	500 00	.....
Loan to city of Waupaca	1,000 00	.....
Loan to city of New London	1,000 00	.....
Loan to city of Clintonville.....	400 00	.....
Loan to village of Wautoma	800 00	.....
Loan to Winnebago county	4,000 00	.....
Loan to B. of E. city of Grand Rapids....	950 00	.....
Loan to town of Remington	600 00	.....
Total normal fund receipts		\$197,895 70

DISBURSEMENTS.

School District Loans—

No. 1, vil. of West Allis, Milwaukee Co.	\$5,500 00	.....
Jt. No. 1, Chilton and city of Chilton, Calumet Co.	8,000 00	.....
Jt. No. 3, Dupont and vil. of Marion, Waupaca Co., and Grant, Shawano Co.	9,500 00	.....
No. 4, Easton, Adams Co.	700 00	.....
No. 2, Stanton, Dunn Co.	600 00	.....
No. 8, Holway, Taylor Co.	600 00	.....
No. 5, Plainfield, Waushara Co.	400 00	.....
Jt. No. 1, Spooner and vil. of Spooner, Washburn Co.	15,000 00	.....

*"A"—Normal School Fund for 1905.**School District Loans—continued.*

Jt. No. 1, Stanley and vil. of Cameron, Barron Co.	6,000 00	.....
No. 8, Chetek, Barron Co.	1,300 00	.....
No. 5, Milton Rock Co.	10,266 69	.....
Jt. No. 5, Alma and vil. of Merrilan, Jackson Co.	2,500 00	.....
No. 7, vil. Cadott, Chippewa Co.	3,000 00	.....
No. 1, Warren, Waushara Co.	4,000 00	.....
No. 11, Melrose, Jackson Co.	1,500 00	.....
Jt. No. 3, West Sweden and vil. of Fredrick, Polk Co.	1,250 00	.....
Jt. No. 4, Platteville and City of Platte- ville, Grant Co.	15,000 00	.....
Jt. No. 3, Seymour and Lafayette, Eau Claire and Chippewa Cos.	1,200 00	.....
No. 2, Sheboygan, Sheboygan Co.	1,800 00	.....
Jt. No. 7, Jefferson and Farmington, Jefferson Co.	2,000 00	.....
No. 7 Wauwatosa, Milwaukee Co.	3,000 00	.....
Jt. No. 3, Holland and Onalaska, La Crosse Co.	2,500 00	.....
No. 2, Balsam Lake, Polk Co.	3,484 00	.....
Free high school, Seneca, Crawford Co.	3,000 00	.....
No. 5, Alban, Portage Co.	1,500 00	.....
No. 5, Jackson Burnett Co.	1,000 00	.....
Total school district loans from Nor- mal fund		\$104,600 69
Loan to village Birnamwood	\$8,000 00	.....
Loan to town of Schoepke	800 00	.....
Loan to town of Newbold	2,000 00	.....
Loan to B. S. D. town of Waubeno.	10,000 00	.....
Loan to village of Hazel Green	6,000 00	.....
Temporary loan to university fund in- come	9,900 00	.....
Temporary loan to university fund in- come	9,287 35	.....
Stoughton city bonds	25,000 00	.....
Mauston city bonds	10,000 00	.....
Wilson, J. H., amount paid on land re- funded	220 50	.....
Total normal fund disbursements.		\$81,207 85
		\$135,808 54

"A"—Normal School Fund Income for 1905.

NORMAL SCHOOL FUND INCOME.

RECEIPTS.		
Interest on land certificates and individual loans	\$198 72	.....
Interest on bank deposits	3,473 19	.....
Interest on school district loans	140 00	.....
General fund, interest on certificates of indebtedness	36,099 00	.....
General fund appro. Chap. 371, Laws 1901.	7,000 00	.....
General fund, appro. Chap. 133, Laws 1905.	7,000 00	.....
General fund, transfer on account of tax not levied in 1904	230,000 00	.....
Drainage fund, interest on loan	258 20	.....
University fund income, interest on temporary loan	32 73	.....
Interest on loan to Light Horse Squadron	1,200 00	.....
Normal schools (administration)	552 26	.....
Milwaukee Normal School	3,830 41	.....
Oshkosh Normal School	6,102 77	.....
Platteville Normal School	2,213 36	.....
River Falls Normal School	2,525 14	.....
Stevens Point Normal School	3,305 99	.....
Superior Normal School	2,553 91	.....
Whitewater Normal School	2,260 13	.....
State Insurance fund, loss by tornado, River Falls Normal	96 28	.....
Interest on loan to B. S. D. town Jacobs..	105 00	.....
Interest on loan to town Jacobs	210 00	.....
Interest on loan to city Cumberland	29 50	.....
Interest on loan to city Barron	440 04	.....
Interest on loan to city Rice Lake	840 00	.....
Interest on loan to town Iron River	56 00	.....
Interest on loan to Chippewa county	402 66	.....
Interest on loan to village Bloomer	25 00	.....
Interest on loan to Chippewa county	560 00	.....
Interest on loan to trustees vil. Thorp...	140 00	.....
Interest on loan to city Colby	399 00	.....
Interest on loan to town York	122 50	.....
Interest on loan to city Portage	472 50	.....
Interest on loan to city Prairie du Chien	400 00	.....
Interest on loan to B. of E. city Madison..	400 00	.....
Interest on loan to city Madison	1,137 50	.....
Interest on loan to B. of E. city Madison.	1,706 26	.....
Interest on loan to Door county	1,470 00	.....
Interest on loan city Sturgeon Bay	1,400 00	.....
Interest on loan to town Brule	100 05	.....
Interest on loan to B. S. D. town Brule...	151 66	.....
Interest on loan to Dunn county	225 00	.....
Interest on loan to city Menomonie	1,200 00	.....
Interest on loan to Dunn county	490 00	.....

"A"—Normal School Fund Income for 1905.

Interest on loan to Eau Claire county ...	3,529 27	.....
Interest on loan to city Eau Claire	945 00	.....
Interest on loan to town Florence	35 00	.....
Interest on loan to city Fond du Lac	440 00	.....
Interest on loan to B. S. D. town Crandon ..	362 83	.....
Interest on loan to B. S. D. town Flambeau ..	245 00	.....
Interest on loan to Grant county	2,520 00	.....
Interest on loan to vil. Hazel Green.....	84 58	.....
Interest on loan city Mineral Point	80 00	.....
Interest on loan to city Black River Falls ..	405 42	.....
Interest on loan to town Finley	35 00	.....
Interest on loan to trustees vil. Wonevoo ..	291 74	.....
Interest on loan to city Kewaunee	332 50	.....
Interest on loan to Kewaunee county	350 00	.....
Interest on loan to town W. Kewaunee ..	175 00	.....
Interest on loan to vil. Blanchardville....	204 75	.....
Interest on loan to town Mosinee	2 50	.....
Interest on loan to city Wausau	654 50	.....
Interest on loan to town Wien.....	48 12	.....
Interest on loan to city Marinette	455 00	.....
Interest on loan to B. S. D. town Wausau- kee	245 00	.....
Interest on loan to city Marinette.....	70 00	.....
Interest on loan to trustees vil. Whitefish Bay	105 00	.....
Interest on loan to town Schoepke	21 00	.....
Interest on loan to town Pelican	145 60	.....
Interest on loan to city Phillips	66 66	.....
Interest on loan to vil. Amery	73 50	.....
Interest on loan to Sawyer county	700 00	.....
Interest on loan to vil. Hammond	8 30	.....
Interest on loan to town Wescott	45 83	.....
Interest on loan to town Richmond	91 67	.....
Interest on loan city Shawano	16 00	.....
Interest on loan to Shawano county.....	385 00	.....
Interest on loan to town Ettrick	17 50	.....
Interest on loan to vil. Galesville	70 00	.....
Interest on loan to B. S. D. town Minocqua ..	35 00	.....
Interest on loan to town Eagle River	70 00	.....
Interest on loan to Washburn county	857 50	.....
Interest on loan to B. S. D. town Veazie ..	17 50	.....
Interest on loan to city Waunaca	25 00	.....
Interest on loan to city New London	300 00	.....
Interest on loan to city Clintonville.....	32 00	.....
Interest on loan to Waunaca county	1,627 50	.....
Interest on loan to vil. Wautoma	112 00	.....
Interest on loan to Winnebago county	1,190 00	.....
Interest on loan to B. of E. city Grand Rapids	38 00	.....
Interest on loan to town Cary	126 00	.....
Interest on loan to B. of E. city Grand Rapids	1,925 00	.....
Interest on loan to town Arpin	243 54	.....
Interest on loan to town Hiles	105 00	.....
Interest on La Crosse city bonds	500 00	.....
Interest on Ashland county bonds	1,250 00	.....

"A"—Normal School Fund Income for 1905.

Interest on Edgerton city bonds	225 00	.....
Interest on Manitowoc county bonds	1,260 00	.....
Interest on Milwaukee city bonds	640 00	.....
Interest on Ashland city bonds	1,100 00	.....
Interest on Eau Claire city bonds	500 00	.....
Interest on Merrill city bonds	3,082 50	.....
Interest on La Crosse county bonds	3,325 00	.....
Interest on Glenwood town bonds	450 00	.....
Interest on Antigo city bonds	704 00	.....
Interest on Stoughton city bonds	700 00	.....
Interest on Cameron village bonds	199 50	.....
Interest on Columbus city bonds	350 00	.....
Interest on Cambridge village bonds.....	300 00	.....
Interest on Beaver Dam city bonds	240 00	.....
Interest on Madison city bonds	1,125 00	.....
Interest on Berlin city bonds	630 00	.....
Interest on Vernon county bonds	600 00	.....
Interest on Shawano city bonds	490 00	.....
Interest on Richland Center city bonds...	100 00	.....
Interest on Clinton village bonds	275 00	.....
Interest on Hudson city bonds	1,080 00	.....
Total Normal School Fund Income receipts		\$360,412 07
DISBURSEMENTS.		
Normal Schools (administration)	\$5,542 29	.....
Milwaukee Normal School	44,362 42	.....
Oshkosh Normal School	54,549 32	.....
Platteville Normal School	30,524 85	.....
River Falls Normal School	29,868 23	.....
Stevens Point Normal School	37,444 62	.....
Superior Normal School	33,110 17	.....
Whitewater Normal School	35,033 71	.....
Normal Teachers' Institutes	13,604 43	.....
Canfield, E. H., interest refunded	15 55	.....
Oestreich, Wm., interest refunded	1 40	.....
Slussar, Frank, interest refunded	90	.....
Einerson, Ole, interest refunded.....	1 01	.....
Winnebago county, interest refunded; loan paid before maturity, Chap. 64, Laws 1905	942 08	.....
Total Normal School Fund Income disbursements		\$285,000 98

"A"—Drainage Fund for 1905.

DRAINAGE FUND.

RECEIPTS.		
General fund, Chap. 419, Laws 1903, bal.	\$15,907 46	.....
University Co-operative Co. payment re- funded	11 18	.....
Interest on certificates of sales	36 05	.....
Total Drainage Fund receipts		\$15,954 69
DISBURSEMENTS.		
<i>Portage Levee Commission, Chap. 419, Laws 1903—</i>		
Standenmeyer, John G.	\$33 14	.....
Smith, L. S.	317 80	.....
Brodie, H. C.	8 00	.....
Portage Democrat	24 60	.....
Gault, W. C.	8 50	.....
Goodman, Maurice	13 95	.....
Hardie, Grace M.	5 50	.....
Mann, F. J.	13,228 34	.....
Meyer, A. F.	157 50	.....
Mohr, C. F.	51 08	.....
Seavy, M. E.	62 00	.....
Sinclair, Andrew	1 25	.....
Lennon, E. D.	2 50	.....
Jones, Ned C.	7 50	.....
Comstock, O. R.	9 75	.....
Fowler, C. A.	69 45	.....
Schleicher, Henry	5 25	.....
Hyland, H. G.	7 00	.....
Baraboo News	2 85	.....
Milwaukee Free Press Co.	12 00	.....
Lawrence, F. W.	75 00	.....
Wilke, Henry	43 88	.....
Sanborn, Ray	3 00	.....
Democrat Printing Co.	7 55	.....
Wisconsin State Register	6 80	.....
Fowler, C. A.	27 30	.....
McNown, W. C.	72 35	.....
Mahoney, Con	23 10	.....
Portage Telephone Co.	4 35	.....
Wells, J. E. and Co.	50	.....
Keachie, Geo. R.	521 75	.....
University Co-operative Co.	18 16	.....
		\$14,831 70
Normal Fund, Chap. 419, Laws 1903, land commissioner's order No. 2,699..	\$7,000 00	.....
Normal Fund Income, interest	258 20	.....
		\$7,258 20
Total Drainage Fund disbursements		\$22,089 90

"A"—Delinquent Tax Fund for 1905.

DELINQUENT TAX FUND.

RECEIPTS.		
Taxes on state lands	\$250 69	.....
Adams County, overpayment refunded ...	15 80	.....
		\$266 49
DISBURSEMENTS.		
<i>Apportionment to Counties—</i>		
Adams county	\$44 58	.....
Ashland county	1 47	.....
Burnett county	8 78	.....
Chippewa county	15 10	.....
Douglas county	55 18	.....
Dunn county	3 75	.....
Juneau county	7 00	.....
Langlade county	2 68	.....
Manitowoc county	3 97	.....
Monroe county	1 35	.....
Oconto county	8 55	.....
Outagamie county	2 37	.....
St. Croix county	5 19	.....
Sawyer county	10 82	.....
Shawano county	26 24	.....
Taylor county	6 60	.....
Vernon county	7 24	.....
Washburn county	20 92	.....
Washington county	1 76	.....
Waupaca county	5 02	.....
Gunderson, A.	15 80	.....
Ellis, W. H.	7 43	.....
		\$261 80

"A"—Medical Examiner's Fund for 1905.

MEMORIAL HALL FUND.

(Chap. 219, Laws 1903.)

DISBURSEMENTS.		
Mautz Bros.	\$22 00	.....
Wheeler, J. R.	10 00	.....
Brant, S. A.	12 00	.....
Grimm's Book Bindery	13 55	.....
Thomas, Polk	1 18	.....
American Express Co.	30	.....
Leary, Stuart and Co.	74 84	.....
Malkan, Henry	27 30	.....
		\$161 17

MEDICAL EXAMINER'S FUND.

RECEIPTS.		
Residue, Chap. 426, Section4, Laws 1903		\$87 11

"A"—State Insurance Fund for 1905.

STATE INSURANCE FUND.

(Chap. 68, Laws 1903.)

RECEIPTS.		
Superintendent of Public Property, premiums	\$930 67	.....
Wis. Veteran's Home, premiums	1,058 31	.....
State Board of Agriculture, premiums ..	618 61	.....
Quartermaster General, premiums	965 52	.....
Commissioners of Fisheries, premiums....	95 65	.....
State Hospital for Insane, premiums	1,361 26	.....
Northern Hospital for Insane, premiums	1,912 22	.....
School for Deaf, premiums	429 35	.....
State Prison, premiums	911 16	.....
School for Blind, premiums	424 83	.....
Industrial School for Boys, premiums ...	616 84	.....
State Public School, premiums	411 98	.....
Home for Feeble Minded, premiums	1,406 34	.....
State Reformatory, premiums	573 87	.....
University of Wisconsin, premiums.....	3,362 91	.....
Milwaukee Normal, premiums	340 20	.....
Oshkosh Normal, premiums	229 80	.....
Platteville Normal, premiums	168 00	.....
River Falls Normal, premiums	140 49	.....
Stevens Point Normal, premiums	171 05	.....
Superior Normal, premiums	43 68	.....
Whitewater Normal, premiums	63 00	.....
Normal Administration, premiums	38	.....
Dairy and Food Comr., premiums	2 70	.....
Free Library Com., premiums	15 66	.....
U. S. Gypsum Co. refund	142 57	.....
F. G. and F. M. Brown, rent refunded ...	6 25	.....
University Fund Income	91	.....
General Fund, transfer	53,000 00	.....
Total State Insurance Fund receipts ..		\$69,404 21
DISBURSEMENTS.		
<i>Capitol Fire—</i>		
Alford Brothers	\$81 00	.....
American Express Co.	4 30	.....
Arnold, James	682 00	.....
Allison, A. M.	83 30	.....
Andrae, Julius and Sons Co.	95 28	.....
Anderson Auction Co.	14 39	.....
Addressograph Co.	86 02	.....
Ab'ey, David	4 80	.....
Armour Institute	150 00	.....

"A"—State Insurance Fund for 1905.

<i>Capitol Fire—continued.</i>		
Bond and Hinnens Co.	75 89	.....
Brown, F. G. and F. M.	75 00	.....
Bischoff Brothers	361 50	.....
Baker and Taylor Co.	60 19	.....
Berryman, E. C.	6 15	.....
Boston Book Store	234 00	.....
Burroughs, Geo. and Son	45 00	.....
Buerger, Joseph	550 40	.....
Butler, Clarence	259 60	.....
Burrowbridge, Wm.	8 30	.....
Bohrens, Peter	225 20	.....
Brumder, Geo.	709 18	.....
Bradley, Silas	61 40	.....
Bakken, A. C.	24 75	.....
Briggs, Wm.	280 00	.....
Bancroft, Geo.	124 00	.....
Bird and Stadelman	50 80	.....
Company "G" 1st Reg't. W. N. G.	108 34	.....
Cooley, C. F.	373 62	.....
Calahan, R. O.	197 93	.....
Cochrane, Wm.	27 20	.....
C. and N. W. Ry. Co.	234 74	.....
Cornish, Curtis and Green	49 75	.....
Coughlin, Wm.	18 00	.....
Comerford, Michael	10 00	.....
Conklin and Sons	1,059 40	.....
C. M. and St. P. Ry. Co.	148 10	.....
Clark, M. B. Co.	4 25	.....
Comerford, R.	229 80	.....
Coughlin, Patrick	75 80	.....
Capitol City Paper Co.	204 00	.....
Comstock, Gilbert	85 40	.....
Callaghan and Co.	8 00	.....
Cole, H.	73 00	.....
Cullanane, John	34 20	.....
Cary, C. P.	7 50	.....
Connors, Patrick	9 60	.....
Castle and Doyle	24 65	.....
Creamery Package Co.	57 50	.....
Carey, P. H.	37 80	.....
Connor, Peter	36 40	.....
Democrat Printing Co.	264 16	.....
Dean, Joseph	833 90	.....
Drake, H. C.	270 80	.....
Doyle, Patrick	200 20	.....
Dean, Joe	12 00	.....
Dean, Chas.	24 00	.....
Drews, W.	5 25	.....
Dane County Telephone Co.	75 40	.....
Doyon and Rayne Lumber Co.	183 15	.....
Dorman, Henry	10 60	.....
Davis, Chas.	6 40	.....
Davis, Geo.	6 40	.....
Electrical Supply Co.	1,306 47	.....
Eimer and Amend	360 38	.....

*"A"—State Insurance Fund for 1905.**Capitol Fire—continued.*

Elding, Samuel	180 40	.....
Electrical Appliance Co.	120 99	.....
Eastman, J. S.	195 00	.....
Eastman, F. R.	76 98	.....
Emerson, Leonard	55 00	.....
Findorff, J. H.	1,758 11	.....
Finegan, Louis	41 40	.....
Frederickson, A. D. and J. V.	1,296 56	.....
Felton, A. P.	3 00	.....
Fox Typewriter Co.	1 80	.....
Fisher, Carl	53 60	.....
Gimbel Brothers	1,628 38	.....
Gallagher Tent and Awning Co.	193 00	.....
Gross, Phillip Hardware Co.	584 84	.....
Gillett, A.	20 80	.....
Gill, Alexander	385 50	.....
Godenschwager, Wm.	24 00	.....
Gallagher, John Co.	35 35	.....
Greig, John	73 00	.....
Gruening, Ole	7 80	.....
Haswell, A. and Co.	4,488 77	.....
Hobbins and Klauber	21 00	.....
Huels, F.	12 60	.....
Higgins, T. J.	258 00	.....
Hoffman, John	615 80	.....
Herring, Fred	9 00	.....
Harper, Blanchard	1 35	.....
Hoffman and Baur	2,742 00	.....
Healy, Frank	176 40	.....
Henderson, P.	117 60	.....
Harloff, P. F.	85 38	.....
Jones and Gregory	60 00	.....
Jones, Walter	96 40	.....
Jarvis, C. W.	52 00	.....
Jerman, Pflueger and Co.	10 00	.....
Johnson, Peter	118 73	.....
Johns-Manville Co.	22 50	.....
Johnson, Carl	41 90	.....
Johnson Service Co.	62 00	.....
Kelley, Wm.	176 00	.....
Kiechski, Michael	205 63	.....
Kayser, A. H.	2,180 00	.....
Keichheifer Elevator Co.	3,000 00	.....
Kischefsky, John	113 78	.....
King and Walker Co.	44 20	.....
Keeley, Neckerman and Kessenich	1,334 75	.....
Kroncke Brothers	93 93	.....
Kraft, Geo.	1,285 45	.....
Kane, C. C.	4 00	.....
Krehl and Son	11 75	.....
Kaiser Brothers	83 24	.....
Lamb, Richmond, Lamb and Jackman ..	70 00	.....
Leary, Stuart and Co.	18 29	.....
Library Bureau	66 52	.....
Lockwood, Robt. C.	64 80	.....

*"A"—State Insurance Fund for 1905.**Capitol Fire—continued.*

Lund, Ed.	604 50	.....
Library of Congress	15 37	.....
Mayers, Andrew A.	405 67	.....
Mautz Bros.	1,250 57	.....
Mueller Co.	199 65	.....
Madison Gas and Electric Co.	85 77	.....
Madison Fixture and Plating Works ...	71 12	.....
Mumford, A. W.	52	.....
Moseley, Jas. E.	1 95	.....
Minnesota State Library Com.	3 00	.....
Munsell, Andrew	3 00	.....
Moll, Frank	481 10	.....
Mosher, Edw.	556 00	.....
Marks, Patrick	609 20	.....
McPherson, P. B.	17 00	.....
McClurg, A. C. and Co.	1,564 13	.....
Mason, Geo. H.	900 00	.....
McGillivray, J. J.	305 05	.....
McCormick, Patrick	23 40	.....
McCarthy, Thomas	1 00	.....
Mars, J. E.	1 90	.....
McIntosh, Stereoptican Com.	7 10	.....
Miner, Sarah H.	4 00	.....
McCarthy, Chas.	1 00	.....
Missouri American Elec. Co.	96 50	.....
McCarthy, T. C.	44 00	.....
Mason, Washington	173 80	.....
McCoy, J. B.	1,136 67	.....
Moran, T.	108 00	.....
Neidner, H. and Co.	1,494 00	.....
Neukirk, Melville	465 40	.....
Neilles, Matt	75 60	.....
Newbury and Pepper	130 16	.....
Northwestern Tile Co.	238 30	.....
Nueber, Frank	76 80	.....
Nelson, Samuel	74 20	.....
New York State (Education Dep't.)	2 40	.....
Northwestern Expanded Metal Co.	144 00	.....
New York Store	153 86	.....
New, Samuel	16 80	.....
Olson, A. and B.	104 90	.....
Oakey and Morgan	655 33	.....
Owens, Thomas	611 85	.....
Oakey, A.	106 00	.....
Owens, Wm.	1,625 40	.....
Oppell, John	296 20	.....
O'Connor, Martin	120 20	.....
Pollard-Taber Co.	130 92	.....
Parkinson, Marling Lumber Co.	863 42	.....
Pollard-Theobald Co.	199 57	.....
Pieh, John F.	278 00	.....
Philadelphia Book-Store Co.	616 93	.....
Post, W. G.	15 50	.....
Porter, Lew F.	2,300 00	.....
Pioneer Fire Proofing Co.	536 25	.....

*"A"—State Insurance Fund for 1905.**Capitol Fire—continued.*

Peterson, A.	59 40	.....
Payton, Martin	82 96	.....
Pierce, S. L.	87 00	.....
Paine, Joseph	98 60	.....
Page, John S.	610 30	.....
Pens, Joseph	21 00	.....
Quinlin, T.	37 00	.....
Reynolds E. S.	31 00	.....
Rowley, Lawrence	27 90	.....
Remington Typewriter Co.	576 25	.....
Rowley, L. M.	155 60	.....
Regan, J. C.	136 80	.....
Reidey, Chris.	56 00	.....
Rood, Louis P. H.	46 50	.....
Ryan, Jerry	47 60	.....
Rocco, John	52 60	.....
Ryan, Thomas	8 40	.....
Reget, Joseph	58 80	.....
Ryan, Peter	1 80	.....
Schlichter, Chas. S.	806 25	.....
Shoop, R. B.	2 25	.....
Schmitz, Matt	8 20	.....
Schwabyler, Frank	168 00	.....
Stewart, Wm.	183 08	.....
Shields, R. D.	183 08	.....
Sater, E. E.	684 32	.....
Smith-Premier Typewriter Co.	108 00	.....
Smith and McCrance	5 25	.....
Sherer, Mattie	4 20	.....
Sargent, E. H. and Co.	39 63	.....
Schmitt, F.	106 00	.....
Stuel, Karl F.	22 05	.....
Schoyen, V.	65 80	.....
Sheasby, Joseph	77 75	.....
Sumner and Morris	269 39	.....
Siekert and Baum	15 93	.....
Stechert, G. E. and Co.	365 95	.....
Stephens, David	71 91	.....
Stephenson and Studeman	48 79	.....
Sullivan, James	5 40	.....
Sullivan, Michael	3 60	.....
Shuster, J. W.	10 00	.....
Sullivan, John	50 80	.....
Thomas, W.	50	.....
Thomas, Polk	7 50	.....
Tyrrell, Joseph	9 00	.....
Town, Henry	45 00	.....
U. S. Gypsum Co.	792 94	.....
University, State of New York	8 98	.....
Underhill, H. K.	45 00	.....
Vierling, McDowell & Co.	534 03	.....
Van Duesen, A.	48 00	.....
Wolff & Kubly	514 30	.....
Welton & O'Neill	48 00	.....
Wehner, Edw.	445 40	.....

*"A"—State Insurance Fund for 1905.**Capitol Fire—continued.*

Word, Mike	22 50	.....
Wisconsin Iron & Wire Works	85 60	.....
Weisenburg, John	29 60	.....
Weisse, Theodore	115 25	.....
Wilke, Samuel,	38 60	.....
Warner, W. W.	2 00	.....
Wilderman, John	3 60	.....
Weidenbeck, Doeblin & Co.	17 18	.....
		\$63,823 00
Normal Fund Income, River Falls Nor- mal School, loss by tornado.		96 28
Total State Ins. Fund disbursements..		\$63,919 28

"A"—Hunting License Fund for 1905.

HUNTING LICENSE FUND.

RECEIPTS.		
Adams	\$305 10	
Ashland	1,189 80	
Barron	1,580 40	
Bayfield	1,263 60	
Brown	1,751 40	
Buffalo	417 45	
Burnett	330 30	
Calumet	477 90	
Chippewa	1,688 40	
Clark	1,638 90	
Columbia	1,336 10	
Crawford	269 63	
Dane	2,549 70	
Dodge	1,589 40	
Door	762 30	
Douglas	1,465 20	
Dunn	975 60	
Eau Claire	1,149 40	
Florence	216 00	
Fond du Lac	1,398 70	
Forest	361 80	
Gates	906 30	
Grant	833 05	
Green	1,193 40	
Green Lake	414 90	
Iowa	805 50	
Iron	345 60	
Jackson	560 40	
Jefferson	1,186 20	
Juneau	731 70	
Kenosha	844 20	
Kewaunee	311 40	
La Crosse	1,355 05	
Lafayette	626 30	
Langlade	846 90	
Lincoln	1,027 80	
Manitowoc	1,012 50	
Marathon	1,648 15	
Marinette	1,377 00	
Marquette	384 30	
Milwaukee	4,909 50	
Monroe	961 10	
Oconto	1,157 85	
Oneida	808 20	
Outagamie	1,183 50	
Ozaukee	423 90	
Pepin	299 30	
Pierce	618 40	

"A"—Hunting License Fund for 1905.

Polk	810 90	.....
Portage	926 10	.....
Price	796 50	.....
Racine	1,114 20	.....
Richland	447 50	.....
Rock	1,483 20	.....
St. Croix	546 30	.....
Sauk	1,551 85	.....
Sawyer	406 80	.....
Shawano	992 70	.....
Sheboygan	1,204 20	.....
Taylor	777 60	.....
Trempealeau	790 45	.....
Vernon	581 40	.....
Vilas	906 30	.....
Walworth	1,163 70	.....
Washburn	572 40	.....
Washington	837 00	.....
Waukesha	1,268 10	.....
Waupaca	1,378 95	.....
Waushara	900 00	.....
Winnebago	2,487 00	.....
Wood	1,377 90	.....
Henry Overbeck confiscate game, carp fishing etc.	1,975 95	.....
C. D. Nelson confiscated game	77 15	.....
General Fund transfer to correct error ..	30 00	.....
W. L. Houser, sec. of state, non-resident hunting licenses	\$12,780 00	.....
		\$87,673 63

DISBURSEMENTS.

Overbeck, Henry Jr., game warden sal. and exp.	2,593 84	.....
Nelson, C. D., chief deputy, sal. & exp.	2,019 97	.....
Bacon, Rob't., per diem & exp.	252 01	.....
Buckley, John, per diem and exp.	979 61	.....
Baker, D. H., per diem and exp.	472 53	.....
Brown, F. B., per diem and exp.	1,047 88	.....
Bowman, H. A., per diem and exp.	1,549 90	.....
Berg, M. E., per diem and exp.	1,344 40	.....
Bronson, W. L., per diem and exp.	1,280 46	.....
Brown, G. W., per diem and exp.	1,294 80	.....
Bertschey, Ralph G., per diem and exp.	775 23	.....
Cameron, Alex, per diem and exp.	1,340 64	.....
Carpenter, M. F., per diem and exp.	1,338 38	.....
Clements, J. J., per diem and exp.	655 47	.....
Christianson, M., per diem and exp.	1,508 39	.....
Craig, John S., per diem and exp.	1,367 75	.....
Cook, G. S., per diem and exp.	932 18	.....
Cabanis, F. C., per diem and exp.	1,060 74	.....
Carroll, P. H., per diem and exp.	126 85	.....
Campbell, J. R., per diem and exp.	118 00	.....
Dartt, G. W., per diem and exp.	1,359 10	.....

"A"—Hunting License Fund for 1905.

Drafahl, Pete, per diem and exp.....	1,413 28	.....
Donovan, John, per diem and exp.....	719 47	.....
Early, M. H., per diem and exp.....	1,255 54	.....
Ekstrom, John, per diem and exp.....	193 72	.....
Edwards, M. P., per diem and exp.....	1,280 64	.....
Fessler, Anton, per diem and exp.	550 55	.....
Fisher, F. W., per diem and exp.....	881 33	.....
Gardner, Jas., per diem and exp.....	98 02	.....
Grubner, Henry, per diem and exp.....	210 00	.....
Gillett, T. R., per diem and exp.....	483 00	.....
Gerhardt, Fred, per diem and exp.....	1,512 23	.....
Gratz, A. W., per diem and exp.....	1,241 91	.....
Gamble, Wm., per diem and exp.....	45 25	.....
Hull, G. T., per diem and exp.....	486 42	.....
Hartwig, A. H., per diem and exp.....	480 00	.....
Hillman, D. H., per diem and exp.....	248 67	.....
Hildebrand, H., per diem and exp.....	947 01	.....
Hougen, K. T., per diem and exp.	493 08	.....
Hitchon, Robt., per diem and exp.	1,436 89	.....
Hill, J. B., per diem and exp... ..	1,304 54	.....
Haslam, Wm., per diem and exp.	1,514 91	.....
Hulburt, H. H., per diem and exp.	500 00	.....
Hanson, J. T., per diem and exp.	1,329 69	.....
Henrickson, Jno., per diem and exp.	14 90	.....
Hendrickson, Hans, per diem and exp. ...	234 79	.....
Immell, E., per diem and exp.	1,396 34	.....
Johnston, C. W., per diem and exp.	1,353 93	.....
Kauffman, Frank, per diem and exp.	104 45	.....
Knudson, K., per diem and exp.	1,353 98	.....
Klofanda, A. J., per diem and exp.	1,463 34	.....
Kleinstelber, C. L., per diem and exp. ..	1,385 64	.....
Kingsley, G. L., per diem and exp.	1,289 45	.....
Kolb, G. C., per diem and exp.	1,355 50	.....
Kruger, Ben, per diem and exp.	35 00	.....
Kittleson, I. E., per diem and exp.	800 56	.....
Kennedy, Ed., per diem and exp.	318 85	.....
Lavalle, A. A., per diem and exp.	1,397 79	.....
Lund, H., per diem and exp.	1,389 65	.....
Lewis, Evan, per diem and exp.	612 84	.....
Mills, T. E., per diem and exp.	298 13	.....
Mason, R. G., per diem and exp.	1,080 62	.....
Meyer, C. J., per diem and exp.	860 80	.....
Miller, G. L., per diem and exp.	336 25	.....
McGee, W. J., per diem and exp.	1,174 01	.....
McGinty, J., per diem and exp.	1,249 33	.....
Mickelson, W. M., per diem and exp.	81 00	.....
Meyer, A. J., per diem and exp.	89 78	.....
Mutter, John G., per diem and exp.	103 89	.....
Neubecker, C., per diem and exp.	818 69	.....
Nelson, C. E., services	40 00	.....
Otis, C. E., per diem and exp.	162 00	.....
O'Connor, Hugh, per diem and exp.	479 52	.....
Ornstine, Joe, per diem and exp.	98 60	.....
Oberholtzer, Jas., per diem and exp.	1,400 49	.....
O'Connor, Ed.,	1,187 79	.....
O'Rourke, Frank, per diem and exp.	709 35	.....

"A"—Hunting License Fund for 1905.

Perry, W. N., per diem and exp.	471 50	.....
Pugh, John, per diem and exp.	1,191 55	.....
Pfeifer, Gus, per diem and exp.	1,231 20	.....
Pierce J. P., per diem and exp.	861 14	.....
Perry Frank M., per diem and exp.	859 93	.....
Roth, O. E., per diem and exp.	1,377 36	.....
Reinardy, C. R., per diem and exp.	1,170 52	.....
Redmond, G. K., per diem and exp.	1,300 91	.....
Raeth, Val., per diem and exp.	1,457 71	.....
Reynolds, P. N., per diem and exp.	274 00	.....
Robrecht, M. D., per diem and exp.	1,323 33	.....
Stuart, J. D., per diem and exp.	1,163 03	.....
Stone, J. W., per diem and exp.	1,674 71	.....
Stoores, A. E., per diem and exp.	1,218 65	.....
Sizer, C. W., per diem and exp.	1,239 14	.....
Tillman, F. F., per diem and exp.	703 57	.....
Tracy, E. L., per diem and exp.	1,431 56	.....
Tyere'l, D. F., per diem and exp.	1,252 58	.....
Volbrecht, H., per diem and exp.	1,365 23	.....
Wellever, F., per diem and exp.	916 65	.....
Wait, J. H., per diem and exp.	1,242 29	.....
Walsh, Henry, per diem and exp.	447 18	.....
Waterbury, P. E., per diem and exp.	1,256 26	.....
Wagner, W. E., per diem and exp.	120 00	.....
Wallace, J. K., per diem and exp.	744 43	.....
Wake, Alex., per diem and exp.	638 27	.....
Wachter, Robt., per diem and exp.	177 41	.....
Walters, Wm., per diem and exp.	73 25	.....
Wipperman, H., per services,	120 00	.....
		\$94,024 ..

"A"—Oil Inspection Fund for 1905.

OIL INSPECTION FUND.

RECEIPTS.		
Berryman, M.	\$125 80	.....
Brink, C. L.	402 50	.....
Bell, C. E.	352 30	.....
Beach, H. A.	101 35	.....
Bronstad, L. C.	95 00	.....
Berger, Theo. A.	35 90	.....
Campbell, Jas.	163 60	.....
Coe, W. A.	462 50	.....
Church, A. P.	283 90	.....
Christianson, M.	183 35	.....
Conrad, C. B.	944 00	.....
Cook, Ambrose	129 90	.....
Densmore, Robt.	561 50	.....
Douglass, R. M.	357 90	.....
Ferris, Geo. H.	832 70	.....
Fess, Geo. E.	1,352 60	.....
Graham, C. L.	300 70	.....
Groetzinger, N.	265 60	.....
Gernon, S. E.	547 20	.....
Gruber, N.	158 10	.....
Harder, O. L.	1,186 30	.....
Huie, O. L.	470 60	.....
Hedman, John	615 50	.....
Howieson, W. H.	398 70	.....
Hoppert, C. H.	617 20	.....
Hansen, C. R.	50 20	.....
Harclerood, J. M.	178 00	.....
Huckins, G. N.	54 90	.....
Hicks, J. B.	165 40	.....
Jaeger, N. C.	485 70	.....
Kleist, M.	319 50	.....
Kroening, Aug. F.	416 80	.....
Lytte, C. A.	300 30	.....
Lindholm, O. M.	336 00	.....
Le Gendre, Homer	15 60	.....
McGee, Jas.	6,061 70	.....
Mohr, C., Jr.	867 00	.....
Mitchell, J. C.	777 40	.....
Mundy, T. R.	62 30	.....
Mitchell, Sam'l	536 80	.....
Mitchell, Jas.	27 20	.....
North, Ray	133 50	.....
Newstrom, C. L.	28 90	.....
Ne'son, A. E.	58 50	.....
Neidablski, J. C.	889 50	.....
Nason, J. F.	194 28	.....
Omundson, Jos.	188 50	.....
Oswald, Martin	217 80	.....

"A"—Oil Inspection Fund for 1905.

Peterson, E. A.	410 30	.....
Pabodie, G. A.	509 52	.....
Reible, C.	100 00	.....
Seib, John L.	647 60	.....
Sprague, Ava	648 60	.....
Stimmers, C. S.	301 10	.....
Smith, R. P.	498 80	.....
Schur, J. W.	59 10	.....
Severns, G. W.	21 80	.....
Steffell, J. B.	8 20	.....
Tasker, W. H.	263 50	.....
Thompson, C. P.	152 00	.....
Thompson, F. B.	393 50	.....
Taggart, J. C.	90 80	.....
Whitney, Geo. K.	31 30	.....
Weil, H. A.	634 00	.....
Wightman, W. L.	210 80	.....
Wood, C. H.	691 40	.....
Westman, F.	639 20	.....
Watson, G. W.	199 20	.....
Wilson, Alex.	28 60	.....
Washburn, S. E.	21 70	.....
		\$29,871 50

DISBURSEMENTS.

Bronstad, L. C., inspection fee	\$76 00	.....
Brink, C. L., inspection fee	322 20	.....
Be'l, C. E., inspection fee	281 84	.....
Beach, H. A., inspection fee	81 04	.....
Berryman, Milton, inspection fee	100 64	.....
Berger, Theodore, inspection fee	28 72	.....
Berger, Theodore A., oil testing outfit	5 00	.....
Campbell, James, inspection fee	130 88	.....
Coe, W. A., inspection fee	370 00	.....
Church, A. P., inspection fee	227 16	.....
Christianson, M., inspection fee	146 68	.....
Conrad, C. B., inspection fee	746 48	.....
Cook, Ambrose, inspection fee	103 92	.....
Densmore, Robt., inspection fee	449 20	.....
Douglass, R. M., inspection fee	287 32	.....
Ferris, Geo. H., inspection fee	666 16	.....
Fess, Geo. E., inspection fee	932 00	.....
Graham, C. L., inspection fee	240 56	.....
Groetzing, N., inspection fee	224 08	.....
Gernon, S. E., inspection fee	437 76	.....
Gruber, N., inspection fee	126 48	.....
Harder, O. L., inspection fee	894 16	.....
Huie, O. L., inspection fee	376 48	.....
Hedman, John, inspection fee	491 20	.....
Howieson, W. H., inspection fee	318 96	.....
Hoppert, C. H., inspection fee	493 76	.....
Hansen, C. R., inspection fee	39 76	.....
Harclerood, J. M., inspection fee	142 40	.....
Huckins, G. N., inspection fee	43 92	.....
Hicks, J. B., inspection fee	132 32	.....

"A"—Oil Inspection Fund for 1905.

Jaeger, N. C., inspection fee	388	56	.....
Kleist, M., inspection fee	255	60	.....
Kroening, Aug. F., inspection fee	333	44	.....
Lyttle C. A., inspection fee	240	24	.....
Lindholm, Oscar M., inspection fee.....	269	28	.....
Le Gendre, H., inspection fee	12	48	.....
Le Gendre, H., oil testing outfit	5	30	.....
McGee, Jas., inspection fees and exp.	1,285	09	.....
Mohr, C., Jr., inspection fee	693	60	.....
Mitchell J. C., inspection fee	606	64	.....
Mundy, T. R., inspection fee	49	84	.....
Mitchell, Sam'l, inspection fee	429	44	.....
Mitchell, Jas., inspection fee	21	76	.....
Mil's, E. E., inspector, sal. and exp.....	1,832	07	.....
North, Ray, inspection fee	106	80	.....
Newstrom, C. L., inspection fee.....	23	12	.....
Nelson, A. E., inspection fee	46	80	.....
Neidablski, J. C., inspection fee	698	72	.....
Nason, J. F., inspection fee	158	45	.....
Niedbalski, John C., oil testing outfit....	9	44	.....
Omundson, Jos., inspection fee	150	80	.....
Oswald, Martin, inspection fee	174	24	.....
Peterson, E. A., inspection fee	328	24	.....
Pabodie, G. A., inspection fee	409	20	.....
Reible, C., inspection fee	80	00	.....
Seib, John L., inspection fee	518	08	.....
Sprague, Ava, inspection fee	518	08	.....
Stimmers, C. S., inspection fee	240	88	.....
Smith, R. P., inspection fee	399	04	.....
Schur, J. W., inspection fee	47	28	.....
Serverns, G. W., inspection fee	17	44	.....
Stuffel, J. B., inspection fee	6	56	.....
Tasker, W. H., inspection fee	210	80	.....
Thompson, G. P., inspection fee	121	60	.....
Thompson, F. B., inspection fee	314	80	.....
Taggart, J. C., inspection fee	72	64	.....
Taglaibue, Chas. J., Mfg. Co., apparatus ..	21	70	.....
Whitney, Geo. K., inspection fee	25	04	.....
Weil, H. A., inspection fee.....	507	20	.....
Wightman, W. L., inspection fee	168	64	.....
Wood, C. H., inspection fee	553	12	.....
Westman, F., inspection fee	511	36	.....
Watson, G. W., inspection fee	159	36	.....
Wilson, Alex, inspection fee	22	88	.....
Washburn, S. E., inspection fee	17	36	.....
Reversion to General Fund	7,891	41	.....
			\$29,871 50

"A"—General Fund Receipts for 1906.

APPENDIX "A."

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1906.

GENERAL FUND RECEIPTS.

Counties.	Suit Tax.	Special Charges.
Adams	\$23 00	\$1,866 51
Ashland	120 00	5,724 07
Barron	65 00	6,121 15
Bayfield	134 00	5,068 43
Brown	132 00	3,981 13
Buffalo	26 00	3,611 08
Burnett	11 00	1,515 87
Calumet	25 00	3,337 61
Chippewa	76 00	2,933 14
Clark	119 00	4,724 00
Columbia	79 00	2,761 00
Crawford	46 00	5,313 49
Dane	244 00	5,547 53
Dodge	53 00	3,845 01
Door	51 00	4,581 26
Douglas	86 00	9,093 26
Dunn	68 00	2,155 09
Eau Claire	148 00	2,972 76
Florence	14 00	683 50
Fond du Lac	43 00	3,202 07
Forest	46 00	424 28
Grant	89 00	2,957 51
Green	34 00	1,796 74
Green Lake	39 00	3,263 80
Iowa	69 00	1,259 07

"A"—General Fund Receipts for 1906.

Counties.	Suit Tax.	Special Charges.
Iron	22 00	2,591 01
Jackson	45 00	4,863 27
Jefferson	10 00	3,451 86
Juneau	80 00	6,449 08
Kenosha	68 00	5,382 85
Kewaunee	14 00	3,338 21
La Crosse	170 00	5,141 59
Lafayette	25 00	4,334 08
Langlade	144 00	3,145 30
Lincoln	57 00	4,033 13
Manitowoc	68 00	3,948 44
Marathon	137 00	4,976 19
Marinette	138 00	7,547 73
Marquette	12 00	3,446 01
Milwaukee	1,262 00	16,137 02
Monroe	65 00	2,157 11
Oconto	103 00	7,714 50
Oneida	50 00	3,045 48
Outagamie	102 00	3,475 78
Ozaukee	20 00	4,934 88
Pepin	11 00	2,139 21
Pierce	52 00	4,900 05
Polk	48 00	5,187 59
Portage	68 00	9,284 59
Price	56 00	3,233 16
Racine	104 00	13,012 66
Richland	79 00	1,295 02
Rock	232 00	4,507 14
Rusk	40 00	1,353 77
St. Croix	64 00	2,648 93
Sauk	97 00	2,299 58
Sawyer	47 00	698 46
Shawano	92 00	4,224 55
Sheboygan	76 00	4,986 42
Taylor	35 00	4,787 44
Trempealeau	32 00	1,643 55
Vernon	65 00	2,698 57
Vilas	21 00	1,166 18
Walworth	85 00	2,182 13
Washburn	38 00	1,483 53
Washington	48 00	2,676 75
Waukesha	80 00	1,978 39
Waupaca	95 00	2,697 60
Waushara	33 00	2,810 13
Winnebago	125 00	5,727 83
Wood	114 00	4,926 42
Total	\$6,269 00	\$283,403 82

"A"—General Fund Receipts for 1906.

RAILROAD COMPANIES.		
Abbottsford & Northeastern	\$1,246	07
Allouez Bay Dock Co.	1,239	99
Ahnapee & Western	2,117	16
Bayfield Transfer	219	82
Bayfield, Superior & Minneapolis	50	73
Bayfield, Superior & Minneapolis interest	1	40
Big Falls	427	54
Chicago, Burlington & Quincy	125,704	45
Chicago, Burlington & Quincy, interest ..	1,308	18
Chicago, Milwaukee & St. Paul	1042,193	28
Chicago, Milwaukee & St. Paul, interest ..	21,977	46
Chicago & Northwestern	1155,406	95
Chicago & Northwestern, interest	35,470	79
Chicago, St. Paul, Minneapolis & Omaha..	367	370 42
Chi., St. Paul, Minneapolis & Omaha int.	6,500	90
Chicago Harvard & Geneva Lake	713	67
Chicago & Lake Superior	67	38
Chicago, Lake Shore & Eastern	6,658	46
Chippewa Valley & Northern	374	71
Chippewa River & Northern	468	63
Chippewa River & Northern, int. & pen..	52	90
Drummond & Southwestern	546	48
Dumbar & Wausaukee	973	17
Duluth, South Shore & Atlantic	17,541	99
Fairchild & Northeastern	1,322	49
Glenwood & Northern	132	91
Great Northern	58,414	31
Green Bay & Western	21,156	92
Hazelhurst & Southeastern	841	77
Hawthorne, Nebagamon & Superior	1,204	79
Hillsboro & Northeastern	316	07
Holmes & Sons	50	00
Illinois Central	24,241	72
Illinois Central, interest	1,389	24
Iola & Northern	139	28
Kewanee, Green Bay & Western	4,639	19
Lake Shore & Eastern	507	27
Lake Superior Term & Transfer	9,022	85
Lake Superior Term & Transfer, interest..	461	09
Loana & Northern	250	04
La Crosse & Southeastern	211	15
Marathon County	338	18
Marquette, Tomahawk & Western	735	43
Mattoon Ry.	653	81
Mattoon Ry., interest	6	34
Mineral Point & Northern	204	73
Minneapolis, St. Paul & Ashland	1,270	10
Minneapolis, St. Paul & Sault Ste Marie ..	145,662	59
Minneapolis, St. Paul & Sault Ste Marie..		
interest	3,006	58
Northern Pacific	54	509 01
Northern Pacific, interest	1,300	59
Northern Coal	904	52

"A"—General Fund Receipts for 1906.

RAILROAD COMPANIES—continued.		
Oshkosh Transportation	862 02	.....
Robbins Ry.	874 60	.....
Stanley, Merrill & Phillips	1,920 05	.....
Superior & Southeastern	220 90	.....
Tony & Northeastern	62 14	.....
Whitcomb & Morris	112 73	.....
West Range	52 50	.....
Winona Bridge	2,991 24	.....
Winona Bridge, interest	153 94	.....
Wisconsin & Michigan	2,554 99	.....
Wisconsin Central	265,489 89	.....
Wisconsin Western	13,371 54	.....
Wisconsin Western, interest	712 31	.....
		\$3,410,904 35
FREIGHT LINE COMPANIES.		
St. Louis Ref. Car Co.	\$5 68	.....
Union Ref. Transit Co.	177 54	.....
Shipper's Ref. Car Co.	15	.....
Milwaukee Ref. Transit Co.	22 26	.....
Chicago, New York and Boston Ref. Co..	14 16	.....
Union Tank Line Co.	1,100 69	.....
Doud Stock Car Co.	1 60	.....
Street's Western Stable Car Line	366 30	.....
National Car Line Co.	24 21	.....
Cudahy Packing Co.	5 68	.....
Cudahy (Milwaukee) Ref. Co.	213 98	.....
Provision Dealer's Dispatch	72	.....
American Fast Freight Line	39 92	.....
Fairbanks Canning Co.	30 64	.....
Cold Blast Transportation Co.	12 99	.....
Armour Car Lines	232 16	.....
Merchants Dispatch Transp. Co.	421 48	.....
Swift Ref. Transp. Co.	102 07	.....
Live Poultry Transp. Co.	22	.....
		\$2,772 45
STREET RAILWAY AND ELECTRIC LIGHT. COMPANIES.		
Chippewa county	\$11 41	.....
Waukesha county	341 38	.....
Manitowoc county	71 68	.....
Outagamie county	276 07	.....
Winnebago county	356 74	.....
Milwaukee county	15,976 98	.....
Ashland county	89 51	.....
Sheboygan county	278 66	.....
Fond du Lac county	199 77	.....
Waupaca county	47 78	.....
Dane county	240 03	.....
		\$17,890 01

"A"—General Fund Receipts for 1906.

BOOM AND IMPROVEMENT COMPANIES.		
Pe'ican Boom Co.	\$4 94	.....
Keshena Improvement Co.	42 19	.....
Wolf River Boom Co.	78 49	.....
Tomahawk Land & Boom Co.	103 50	.....
Tomahawk River Improvement Co.	35 49	.....
Lumbermen's Boom Co.	81 68	\$346 29
PLANK-ROAD COMPANIES.		
Milwaukee and Menomonie Falls Toll Road Co.	\$76 68	.....
Milwaukee and Janesville Plank Road Co.	115 44	.....
Lake Avenue (Toll Road)	764 87	.....
Sheboygan and Fond du Lac Plank Road Co.	27 22	.....
Milwaukee and Cedarburg Plank Road ..	16 94	.....
		\$1,001 15
PALACE AND SLEEPING CAR COMPANIES.		
The Pullman Co.	\$4,174 85	.....
		\$4,174 85
TELEGRAPH COMPANIES.		
Western Union Telegraph Co.	\$12,186 19	.....
North American Telegraph Co.	659 60	.....
Chicago, Milwaukee and Lake Superior Telegraph Co.	627 75	.....
		\$13,473 54
EXPRESS COMPANIES.		
American Express Co.	\$625 57	.....
United States Express Co.	2,298 18	.....
Northern Pacific Express Co.	84 79	.....
Adams Express Co.	609 47	.....
Western Express Co.	104 08	.....
American Express Co.	6,016 87	.....
		\$9,738 96
LOAN AND TRUST COMPANIES.		
Savings Loan and Trust Co.	\$1,037 13	.....
Northwestern Loan and Trust Co.	707 46	.....
Oshkosh Savings and Trust Co.	642 27	.....
Wisconsin Trust Co.	1,316 89	.....
Citizen's Trust Co.	966 28	.....
Milwaukee Trust Co.	1,426 25	.....
Central Wisconsin Trust Co.	500 00	.....
Fidelity Trust Co.	867 23	.....
Portage Mortgage, Loan and Trust Co....	500 00	.....
		\$7,963 51

"A"—General Fund Receipts for 1906.

TELEPHONE COMPANIES.		
American Telephone and Telegraph Co.	\$25 22	.....
Abbotsford Elec. Light and Telephone Co.	6 33	.....
Almond Telephone Co.	26 43	.....
Amherst Telephone Co.	5 80	.....
Antigo Telephone Co.	50 06	.....
Arkansas Telephone Co.	44	.....
Ashland Home Telephone Co.	92 84	.....
Amberg Home Telephone Co.	1 44	.....
Adams Co. Metallic Telephone Co.	2 38	.....
Akan Telephone Co.	01	.....
Amery Elec. Telephone Co.	13 96	.....
Athens Telephone Co.	2 29	.....
Alto Telephone Co.	08	.....
Algoma Farmer's Telephone Co.	3 20	.....
Argyle Telephone Co.	3 97	.....
Barron County Telephone Co.	93 59	.....
Bloomer Telephone Co.	15 73	.....
Bell Telephone Mfg. Co.	9 25	.....
Bangor Telephone Co.	11 62	.....
Baldwin Telephone Co.	5 87	.....
Baraboo Telephone Co.	44 12	.....
Barneveld Hollandale Tel. Co.	41 62	.....
Black Earth Telephone Co.	36	.....
Beaver Valley Telephone Co.	05	.....
Badger State Telephone & Telegraph Co.	60 35	.....
Beloit Telephone Co.	41 25	.....
Badger Farm Lines in Lafayette Co.	1 93	.....
Belleville Telephone Co.	10 70	.....
Badger Telephone Co.	13 70	.....
Big Hollow Telephone Co.	65	.....
Brobst and Nyness Telephone Co.	1 82	.....
Burlington, Rochester & Kanesville Tel. Co.	41 10	.....
Burlington, Brighton & Wheatland Tel. Co.	4 03	.....
Brodhead Telephone Co.	21 02	.....
Bayfield County Telephone Co.	20 17	.....
Bristol Telephone Co.	5 74	.....
Beaver Telephone Co.	14	.....
Beloit Farmer's Telephone Co.	2 04	.....
Badger Telegraph and Telephone Co.	289 70	.....
Basswood and Eagle Corners Tel. Co.	9 75	.....
Buckeye Ridge Co-op Telephone Co.	03	.....
Briggsville and Big Spring Telephone Co.	1 84	.....
Calumet Telephone Co.	6 50	.....
Cedar Lake Telephone Co.	56	.....
Citizens Telephone Co.	130 73	.....
Crandon Telephone Co.	45	.....
Chippewa Valley Telephone Co.	61 90	.....
Columbia County Telephone Co.	3 47	.....
Cranmoor Telephone Co.	1 00	.....
Cashton Telephone Co.	5 00	.....
Clinton Telephone Co.	17 59	.....
Cumberland Telephone Co.	5 73	.....

"A"—General Fund Receipts for 1906.

TELEPHONE COMPANIES—continued.		
Central Wisconsin Telephone Co.	51	51
Cedar Grove Telephone Co.		38
Casco & Brussels Telephone Co.	1	46
Citizens Telephone Exchange	114	48
Central Wis. Long Distance Tel Co.	8	15
Christiana Farmers Tel. Co.		35
Cambridge Telephone Co.	1	80
Cambridge Co-operative Telephone Co. ...		34
Durand Light & Power & Tel. Co.	11	11
Douglas County Telephone Co.	127	34
Dodge County Telephone Co.	1	10
Dane County Telephone Co.	230	97
Dane County Rural Telephone Co.	4	83
Dodgeville and Northern Telephone Co. ...		05
Door County Telephone Co.		33
Diamond Grove Telephone Co.		10
Downsville Telephone Co.		15
Edgar Local Telephone Co.	5	04
Elroy Telephone Co.	20	15
East Valley Telephone Co.	2	34
Evansville Telephone, Exchange	18	98
Edgerton Telephone Co.	18	61
Edgar Local Telephone Co.		89
Eau Claire county Telephone Co.	1,	01
Eastern Wisconsin Telephone Co.	100	30
Eureka Telephone Co.	4	58
Eagle Telephone Co.	24	28
Eau Galle Telephone Co.	2	87
Farmers Union Telephone Co.		40
Farmers Telephone Co. (Lancaster)	17	17
Farmers New Era Telephone Co.	1	99
Farmers Telephone Co. (Oxford & New Haven)	5	88
French Creek Telephone Co.		02
First Farmers Telephone Co. (Curran) ...		15
Farmers Union Telephone Co.		53
Farmers Lake Shore Telephone Co.	2	00
Farmers Independent Telephone Co.	2	90
Farmers Telephone Co. (Cochrane)		08
Farmers Arena & Ridgeway Telephone Co. ...		44
Five Points Telephone Co.		63
Footville Telephone Co.	10	52
Farmers Telephone Exchange	15	14
Farmers Telephone Co. (Porter)		43
Fennimore Mutual Telephone Co.	1	27
Fox River Valley Telephone Co.	77	61
Farmers & Merchants	3	57
Freistadt & Cedarburg Telephone Co.	1	95
Farmers Hixton & Northfield Tel. Co.		15
Farmers Mutual Telephone Co.		20
Farmers Telephone Co. (Tamrack)		01
Farmers Inter-County Mutual Tel. Co.	1	43
Frank Fisk Telephone Line		03
Fox River Telephone & Telegraph Co.	4	77
Franksville Telephone Co.		92

"A"—General Fund Receipts for 1906.

TELEPHONE COMPANIES—continued.		
Grafton Telephone Co.	4	50
Greenwood Telephone Co.		87
Glidden Telephone Co.	30	80
Grant county Telephone Co.	11	65
Gray Telephone Co.	1	80
Highland Telephone Co.	6	58
Hudson Prairie Telephone Co.		47
Hulls Crossing Farmers Tel. Co.		32
Hammond Telephone Co.	2	15
Iron River Water, Light & Power Co.	4	71
Inter-State Telephone Co.	3	98
Ithaca Telephone Co.	4	62
Iowa county Telephone Co.		08
Inter-Urban Telephone Co.	80	92
Iowa Telephone Co.	2	54
Jackson Telephone Co.	7	87
Jefferson county Telephone Co.	19	38
Jasper & Valders Telephone Co.		02
Jefferson Telephone Co.	5	10
Kirchhayne & Cedarburg Tel. Co.	2	19
Kilbourn Telephone Co.	8	70
Kenosha Home Telephone Co.	22	32
Knapp Telephone Co.	5	26
Ludington Telephone Co.	7	31
Luxenburg Telephone Co.	11	11
Lafayette Telephone Co.	2	07
Limeridge Telephone Co.	1	95
Lisbon Telephone Co.		08
La Crosse Interurban Telephone Co.	145	90
Lone Rock Telephone Co.		20
Loretta and Logansville Telephone Co.		38
La Crosse Telephone Co.	130	81
Leeds Farmers Telephone Co.	4	79
Lodi Telephone Co.	13	37
Lincoln Farmers Telephone Co.	1	50
Lindsay Telephone Co.		86
Mazomanie Telephone Co.	11	53
Milton & Milton Jct. Telephone Co.	20	80
Marion & Northern Telephone Co.	30	17
Makesan Telephone Co.	6	07
Menomonee Falls Telephone Co.	6	16
Merrill Telephone Co.	48	04
Monroe County Telephone Co.	83	95
Mineral Point Telephone Co.	16	05
Mequon Telephone Co.	2	54
Matteson Telephone Co.	1	20
Marquette Telephone Co.	2	85
Marshfield Telephone Co.	28	58
Mondovi Telephone Co.	12	28
Moscoda Mutual Telephone Co.	2	20
Monroe Telephone Co.	34	12
Modena Co-op Telephone Co.		07
Marquette & Adams Co.'s Tel. Co.		10
Mauston Elec. Service Co.	18	01
Michigan State Telephone Co.	9	00
Mt. Horeb Independent Telephone Co.	8	53

"A"—General Fund Receipts for 1906.

TELEPHONE COMPANIES—continued.		
Mt. Vernon Telephone Co.	8 47	.....
Marathon County Telephone Co.	58 60	.....
Manitowoc & Western Tel. Co.	28 26	.....
McFarland Telephone Co.	5 33	.....
Newcomb Valley Telephone Co.	02	.....
Northwestern Telephone Exchange	61 84	.....
Northwestern Telephone Co.	75	.....
North Wisconsin Toll Line Co.	103 47	.....
Nebagamon Telephone Co.	2 37	.....
Oakfield Telephone Co.	17 44	.....
Oregon Telephone Co.	6 63	.....
Orfordville Telephone Co.	16 62	.....
Oneida and Vilas Co.'s Tel. Co.	21 64	.....
Ontario and Wilton Tel. Co.	10 23	.....
Osseo Telephone Co.	12 65	.....
Progress Telephone Co.	3 41	.....
Platteville, Rewey and Ellenboro Tel. Co.	5 35	.....
Portage Telephone Co.	50 20	.....
Plymouth Telephone Exchange	11 78	.....
Peoples Telephone Co. (Rio)	50 57	.....
Pine Bluff Telephone Co.	3 90	.....
Port Wing Telephone Co.	5 39	.....
Pardeeville Telephone Co.	7 15	.....
Peoples Telephone Co. (Limeridge)	2 79	.....
Preston Farmers Telephone Co.	62	.....
Pepin County Telephone Co.	27 62	.....
Pierce County Telephone Co.	124 57	.....
Peoples Telephone Co. (Superior)	91 23	.....
Peoples Telephone Co. (Mt. Hope)	12 29	.....
Price County Telephone Co.	15 88	.....
Portage and Kilbourn Telephone Co.	1 90	.....
Reynolds and Sons and Lampert Tel. Co.	2 01	.....
Reedsburg Telephone Co.	26 61	.....
Rudd and Rood	14 49	.....
Richfield, Menomonie Falls & Holy Hill Tel. Co.	83	.....
Richwood, Aken Telephone Co.	1 91	.....
Ripon Telephone Co.	7 50	.....
Rapids and Western Telephone Co.	65	.....
Richfield, Huberton & Holy Hill Tel. Co.	1 05	.....
Rush River and Eau Claire Tel. Co.	08	.....
Rewey & Mineral Point Tel. Co.	08	.....
Rhineland Mutual Telephone Co.	26 00	.....
Rock County Telephone Co.	77 51	.....
Rock County Farmers Telephone Co.	5 06	.....
Rib Lake Telephone Co.	4 30	.....
Roberts Telephone Co.	3 77	.....
River Telephone Line	5 82	.....
Reseburg Telephone Co.	20	.....
Richwood Farmers Telephone Co.	24	.....
Random Lake Telephone Co.	07	.....
Spring Green and Wyoming Tel. Co.	69	.....
St. Croix Valley Telephone Co.	53 55	.....
South Hustisford Telephone Co.	58	.....
Shaw Telephone Co.	2 86	.....
Springfield Farmers Telephone Co.	63	.....
Scandinavia Telephone Co.	9 18	.....

"A"—General Fund Receipts for 1906.

TELEPHONE COMPANIES—continued.		
State Long Distance Telephone Co.	8 23	.....
Sharon Telephone Co.	8 77	.....
Silver Creek Telephone Co.	1 56	.....
Town Line Farmer's Independent Tel. Co.	78	.....
Troy and Honey Creek Telephone Co.	23 69	.....
Telephone Toll Line Co.	15 79	.....
Tomah Elec. and Telephone Co.	25 06	.....
Theresa Union Telephone Co.	23 62	.....
Tenney Telephone Co.	3 75	.....
Utica Farmers Telephone Co.	02	.....
Utica Telephone Co.	8 39	.....
Union Telephone Co.	8 17	.....
Union Telephone Co. (Plainfield)	87 33	.....
United Telephone Co.	28 18	.....
Union Grove and Paris Tel. Co.	1 13	.....
Virouqua Telephone Co.	18 96	.....
Vernon County Telephone Co.	14 52	.....
Wausaukee Telephone Co.	3 36	.....
Westby Telephone Co.	10 46	.....
Walworth Telephone Co.	6 31	.....
Westford Telephone Co.	3 19	.....
Werly Telephone Co.	15	.....
West Spring Green Telephone Co.	05	.....
Wood, F. C., Telephone Co.	6 45	.....
Wausau Telephone Co.	69 96	.....
West Wisconsin Telephone Co.	5 51	.....
Western Wisconsin Telephone Co.	85 61	.....
Wausara Telephone Co.	78 66	.....
Wisconsin Telephone Co.	23,197 01	.....
Western Crawford Co. Farmers' Telephone Co.	15	.....
Walworth County Telephone Co.	29 99	.....
Westfield Farmers' Telephone Co.	05	.....
Waupaca Citizens' Telephone Co.	11 66	.....
Whiteoak Telephone Co.	33	.....
Waunakee Telephone Co.	4 10	.....
Windlake Telephone Co.	8 50	.....
Warren's Land Co. Telephone Exchange..	104 06	.....
Wood County Telephone Co.	35 32	.....
		\$27,962 12

INSURANCE COMPANIES.

Fire:

Aetna Insurance Co.	\$2,357 85	.....
Agricultural Insurance Co.	755 29	.....
Allemannia Fire Ins. Co.	212 89	.....
American Central Ins. Co.	1,196 63	.....
American Fire Ins. Co.	713 19	.....
American Ins. Co., Boston	149 60	.....
American Ins. Co., Newark	3,283 53	.....
Assurance Co. of America.....	70 39	.....
Atlanta-Birmingham Fire Ins. Co.	113 11	.....

"A"—General Fund Receipts for 1906.

INSURANCE COMPANIES—continued.		
American Manufacturer's Mutual Fire Ins. Co.	166 90	.....
American Guaranty Fund Mutual Fire Ins. Co.	20 10	.....
Aachen and Munich Fire Ins. Co.	830 86	.....
Atlas Assurance Co.	685 25	.....
British-American Ins. Co.	365 79	.....
Buffalo Commercial Ins. Co.	24 42	.....
Buffalo German Ins. Co.	475 89	.....
British-American Assurance Co.	883 44	.....
Concordia Fire Ins. Co.	2,691 75	.....
Calumet Ins. Co.	659 45	.....
Camden Fire Ins. Ass'n.....	602 11	.....
Capital Fire Ins. Co.	316 83	.....
City of New York Ins. Co.	302 17	.....
Citizens' Ins. Co. of Missouri.....	781 93	.....
Colonial Assurance Co.	265 04	.....
Columbia Ins. Co.	20	.....
Commerce Ins. Co.	114 07	.....
Commercial Union Fire Ins. Co.	250 16	.....
Commonwealth Ins. Co.	406 60	.....
Connecticut Fire Ins. Co.	1,689 81	.....
Consolidated Fire and Marine Ins. Co....	176 74	.....
Continental Ins. Co.	2,925 32	.....
Caledonian Ins. Co.	238 84	.....
Commercial Union Assurance Co.	1,922 86	.....
Delaware Ins. Co. of Philadelphia.....	811 39	.....
Detroit Fire and Marine Ins. Co.	386 58	.....
Dubuque Fire and Marine Ins. Co.	496 52	.....
Dutchess Ins. Co.	88 30	.....
Eagle Fire Co. of New York.....	664 37	.....
Eastern Fire Ins. Co.	58 75	.....
Equitable Fire and Marine Ins. Co.....	741 34	.....
Farmers' and Merchants' Ins. Co.....	277 18	.....
Fire Ins Co. of Philadelphia.....	219 77	.....
Fire Association of Philadelphia.....	2,813 37	.....
Firemans Fund Ins. Co.	1,767 20	.....
Firemen's Ins. Co.	956 78	.....
Franklin Fire Ins. Co.	194 45	.....
Farmers' Fire Ins. Co.	308 62	.....
Germantown Ins. Co.	246 93	.....
German Alliance Ins. Co.	1,193 27	.....
German-American Ins. Co.	2,749 94	.....
German Fire Ins. Co., Indianapolis.....	583 60	.....
German Fire Ins. Co., Peoria	577 50	.....
German Fire Ins. Co., Pittsburg.....	400 35	.....
German Ins. Co.	2,044 86	.....
German National Ins. Co.	787 02	.....
Germania Fire Ins. Co.	1,889 09	.....
Girard Fire and Marine Ins. Co.....	233 01	.....
Glens Falls Ins. Co.	650 65	.....
Globe Rutgers Fire Ins. Co.	15 50	.....
Hamilton Fire Ins Co.	136 87	.....
Hanover Fire Ins. Co.	2,073 81	.....
Hartford Fire Ins. Co.	7,387 62	.....

"A"—General Fund Receipts for 1906.

INSURANCE COMPANIES—continued.		
Herman Farmers' Mutual Ins. Co.	265 45	.....
Home Fire and Marine Ins. Co.	649 49	.....
Home Ins. Co.	4,377 11	.....
Hamburg-Bremen Fire Ins. Co.	762 91	.....
Indemnity Fire Ins. Co.	77 64	.....
Indianapolis Fire Ins. Co.	526 75	.....
Insurance Co. of State of Illinois.....	4,036 48	.....
Indiana Millers' Mutual Fire Ins. Co.....	275 08	.....
Liverpool and London and Globe Ins. Co., New York	126 24	.....
Lumbermen's Ins. Co.	402 65	.....
Law Union and Crown Ins. Co.....	231 67	.....
Liverpool and London and Globe Ins. Co., Liverpool	4,536 06	.....
London Assurance Corporation	547 27	.....
London and Lancashire Fire Ins. Co.....	1,451 66	.....
Milwaukee Fire Ins. Co.	1,359 23	.....
Milwaukee German Fire Ins. Co.	141 74	.....
Milwaukee Mechanics' Ins. Co.	4,472 13	.....
Mechanics' Ins. Co.	486 91	.....
Mercantile Fire and Marine Ins. Co.....	223 19	.....
Metropolitan Fire Ins. Co.....	313 34	.....
Michigan Commercial Ins. Co.	618 00	.....
Michigan Fire and Marine Ins. Co.	663 93	.....
Michigan Millers Mutual Fire Ins. Co....	436 38	.....
Millers Mutual Fire Ins. Co.	166 40	.....
Millers National Ins. Co.	730 92	.....
Merchants Mutual Ins. Co.	79 03	.....
Northwestern National Ins. Co.....	4,372 30	.....
Nassau Fire Ins. Co.	163 85	.....
National Ins. Co.	249 99	.....
National Fire Ins. Co.	2,529 15	.....
National Union Fire Ins. Co.....	1,034 87	.....
New Brunswick Fire Ins. Co.	28 75	.....
Newark Fire Ins. Co.	297 66	.....
New Hampshire Fire Ins. Co.	1,485 70	.....
New York Fire Ins. Co.	195 10	.....
Niagara Fire Ins. Co.	1,842 88	.....
North British and Mercantile Ins. Co....	132 99	.....
North German Fire Ins. Co.	346 21	.....
North River Ins. Co.	811 78	.....
Northern Ins. Co.	42 93	.....
Northwestern Fire and Marine Ins. Co....	406 46	.....
North British and Mercantile Ins. Co., London	3,140 21	.....
Northern Assurance Co.	2,121 53	.....
Norwich Union Fire Ins. Co.	1,318 71	.....
Ohio German Fire Ins. Co.	108 03	.....
Orient Ins. Co.	883 02	.....
Pennsylvania Fire Ins. Co.	1,681 32	.....
Phenix Ins. Co.	5,954 61	.....
Phoenix Ins. Co.	2,807 33	.....
Pittsburgh Ins. Co.	245 47	.....
Providence-Washington Ins. Co.	1,544 83	.....
Palatine Ins. Co.	741 86	.....

"A"—General Fund Receipts for 1906.

INSURANCE COMPANIES—continued.		
Phoenix Assurance Co.	1,082 58	.....
Prussian National Ins. Co.....	684 13	.....
Queen Ins. Co.	1,640 69	.....
Royal Ins. Co.	3,167 78	.....
Reliance Ins. Co.	566 82	.....
Rochester German Ins. Co.	1,122 67	.....
Royal Exchange Assurance.....	564 62	.....
Security Fire Ins. Co.	405 16	.....
Security Ins. Co.	1,407 07	.....
St. Paul Fire and Marine Ins. Co.....	1,497 48	.....
Spring Garden Ins. Co.	1,044 42	.....
Springfield Fire and Marine Ins. Co.....	2,397 18	.....
Star Fire Ins. Co.	76 48	.....
Scottish Union and National Ins. Co.....	1,283 70	.....
State Fire Ins. Co.	169 30	.....
Sun Ins. Office	1,067 86	.....
Svea Fire and Life Ins. Co.....	304 13	.....
State Farmers' Mutual Hail Ins. Co.	1 80	.....
St. Paul Mutual Hail and Cyclone Ass'n..	231 89	.....
Teutonia Ins. Co.	284 08	.....
Traders' Ins. Co.	1,354 98	.....
Transatlantic Fire Ins. Co.	101 70	.....
United American Fire Ins. Co.....	765 68	.....
Union Ins. Co.	305 82	.....
United Firemen's Ins. Co.....	586 62	.....
United States Fire Ins. Co.....	388 37	.....
Union Assurance Society.....	322 55	.....
Western Assurance Co.	1,693 18	.....
Westchester Fire Ins. Co.	1,491 82	.....
Western Ins. Co.	29 75	.....
Williamsburgh City Fire Ins. Co.....	788 55	.....
		\$145,677 71
<i>Life:</i>		
Central Life Assurance Society.....	\$1,413 37	.....
Conservative Life Ins. Co.	35 20	.....
Des Moines Life Ins. Co.	1,308 89	.....
Equitable Life Assurance Society.....	5,142 82	.....
Federal Life Ins. Co.	566 25	.....
Fidelity Mutual Life Ins. Co.....	1,126 07	.....
Germania Life Ins. Co.....	235 22	.....
Home Life Ins. Co.....	908 12	.....
Manhattan Life Ins. Co.....	325 92	.....
Metropolitan Life Ins. Co.....	6,276 03	.....
Michigan Mutual Life Ins. Co.....	1,240 37	.....
Minnesota Mutual Life Ins. Co.....	1,146 48	.....
Mutual Life Ins. Co.....	9,255 95	.....
Northwestern Mutual Life Ins. Co.....	331,964 83	.....
National Life Ins. Co.	3,988 24	.....
New York Life Ins. Co.	11,914 70	.....
Pacific Mutual Life Ins. Co.	802 11	.....
Penn. Mutual Life Ins. Co.	5,107 05	.....
Union Central Life Ins. Co.	4,393 89	.....
Wisconsin Life Ins. Co.	1,539 48	.....
		\$388,690 99

"A"—General Fund Receipts for 1906.

<i>Accident, Surety, etc.:</i>		
Aetna Indemnity Co.	\$80 34	.....
American Bonding Co.	149 49	.....
American Surety Co. of New York.....	401 77	.....
Aetna Life Ins. Co. (accident dep't).....	1,334 54	.....
American Credit-Indemnity Co.	383 28	.....
Bankers Surety Co.	105 26	.....
Casualty Co. of America.....	324 37	.....
Central Accident Ins. Co.	562 50	.....
Continental Casualty Co.	1,045 26	.....
Empire State Surety Co.	64 08	.....
Employers Liability Assurance Corp.	635 51	.....
Fidelity and Deposit Co.	673 88	.....
Fidelity and Casualty Co.	2,194 16	.....
Frankfort Marine, Accident & Plate Glass Ins. Co.	1,014 23	.....
General Accident Assurance Corp.	153 22	.....
Guarantee Co. of North America.....	5 77	.....
Hartford Steam Boiler Inspection and Ins. Co.	749 87	.....
Illinois Surety Co.	44 24	.....
Lloyds Plate Glass Ins. Co.	139 63	.....
London Guarantee and Accident Co.	879 41	.....
Metropolitan Surety Co.	12 50	.....
Maryland Casualty Co.	893 70	.....
Metropolitan Plate Glass and Casualty Ins. Co.	177 21	.....
National Surety Co.	217 65	.....
National Casualty Co.	124 41	.....
New Amsterdam Casualty Co.	152 62	.....
New York Plate Glass Ins. Co.	154 30	.....
New Jersey Plate Glass Ins. Co.....	151 03	.....
North American Accident Ins. Co.....	374 77	.....
Pacific Surety Co.	50 29	.....
Preferred Accident Ins. Co.	479 34	.....
Philadelphia Casualty Co.	217 20	.....
Ocean Accident and Guarantee Corp.	485 70	.....
Security Trust and Life Ins. Co. (Accident Dep't.)	3 59	.....
Standard Life and Accident Ins. Co.....	1,674 38	.....
Title Guaranty and Trust Co.	152 03	.....
Travelers Ins. Co. (Accident Dep't.).....	3,403 70	.....
United States Fidelity and Guaranty Co.	733 16	.....
United States Casualty Co.	286 26	.....
United States Health and Accident Co.....	216 42	.....
		\$20,901 07
INHERITANCE TAX—		
Ashland	\$230 56	.....
Bayfield	786 67	.....
Brown	604 11	.....
Buffalo	15 84	.....

"A"—General Fund Receipts for 1906.

INHERITANCE TAX—continued.		
Calumet	187 15	.....
Chippewa	99 32	.....
Columbia	1,992 33	.....
Dane	13,056 34	.....
Dodge	889 52	.....
Douglas	193 42	.....
Dunn	113 09	.....
Eau Claire	558 27	.....
Fond du Lac	5,758 63	.....
Grant	938 95	.....
Green	313 65	.....
Green Lake	418 63	.....
Iowa	3,743 21	.....
Jackson	9 12	.....
Jefferson	5,293 75	.....
Juneau	312 95	.....
Kenosha	467 60	.....
Kewaunee	128 22	.....
La Crosse	2,101 51	.....
Lafayette	1,167 19	.....
Manitowoc	941 88	.....
Marathon	1,092 72	.....
Marinette	590 38	.....
Milwaukee	34,041 95	.....
Monroe	81 70	.....
Outagamie	429 35	.....
Ozaukee	227 47	.....
Pepin	87 71	.....
Pierce	370 92	.....
Portage	259 53	.....
Racine	1,551 29	.....
Richland	159 00	.....
Rock	7,426 26	.....
St. Croix	253 95	.....
Sauk	377 46	.....
Sheboygan	5,282 97	.....
Trempealeau	134 86	.....
Vernon	323 93	.....
Walworth	5,063 70	.....
Washington	807 41	.....
Waukesha	2,132 40	.....
Waupaca	129 96	.....
Winnebago	2,398 96	.....
Wood	408 95	.....
		\$103,954 74
VESSEL TONNAGE TAX.		
Ashland County	\$ 16	.....
Brown County	5 40	.....
Door County	114 10	.....
Kenosha County	8 88	.....
Marinette County	17 46	.....
Milwaukee County	169 17	.....

"A"—General Fund Receipts for 1906.

VESSEL TONNAGE TAX—continued.		
Ozaukee County	3 09	.....
Racine County	5 46	.....
Sheboygan County	188 19	.....
		\$511 91
CHARITABLE AND PENAL INSTITUTIONS.		
State Hospital for Insane.....	\$6,625 55	.....
Northern Hospital for Insane.....	7,737 37	.....
Home for Feeble Minded.....	2,710 06	.....
School for Deaf.....	2,064 11	.....
School for Blind.....	1,487 57	.....
State Public School.....	581 31	.....
School for Boys.....	1,125 70	.....
State Reformatory.....	47,059 04	.....
State Prison.....	76,328 60	.....
		\$145,719 31
MISCELLANEOUS RECEIPTS.		
Wis. National Guard—Lost Property Fund	\$1,730 34	.....
Attorney General—L. M. Sturdevant.....	914 61	.....
Attorney General—A. C. Titus, mileage re-		
fund	21 23	.....
Attorney General—J. D. Cannon, refund,		
account witness fees.....	1 66	.....
Attorney General—C. A. Stedman, refund		
personal telephone bill.....	3 05	.....
Banking Dep't., fees, etc.....	7,898 70	.....
Bureau of Labor—Aug. Lehnhoff, refund		
dup. expense.....	66 44	.....
Dairy and Food Commissioner—J. Q.		
Emery, erroneous payment refunded..	36 82	.....
Dairy and Food Commissioner—J. G.		
Moore, refund of salary.....	16 67	.....
Governor, commissioner of deeds.....	35 00	.....
Free Library Com., sales, collections, etc.	1,222 89	.....
Geological Survey, sale of bulletins, sup-		
plies, etc.....	250 79	.....
Grain and Warehouse Com.—J. D. Shana-		
han, refund salary.....	50 00	.....
Insurance Commissioner, fees.....	58,631 60	.....
Land Department, fees, etc.....	824 60	.....
Railroad Commissioner—W. D. Taylor,		
mileage refund.....	16 03	.....
Railroad Commission, certificates, blanks,		
etc.	4 00	.....
Railroad Commission—John Earnes, re-		
fund salary.....	138 89	.....
Railroad Commission—S. W. Gilman,		
mileage refund.....	40 96	.....
Secretary of State, fees, etc.....	125,433 55	.....
State Library—Yae law review.....	2 50	.....
State Superintendent, sale dictionaries,		
codes, etc.....	2,149 10	.....

"A"—General Fund Receipts for 1906.

MISCELLANEOUS RECEIPTS—continued.		
Supt. Public Property, sale of books, etc.	2,783 84	.....
Supreme Court—H. R. Hewitt, refund salary	250 00	.....
Tax Commission—W. D. Taylor, mileage refund	35 01	.....
Tax Commission—H. E. Barndt, mileage refund	15 50	.....
State Treasurer, certificates.....	19 35	.....
Treasury agent, licenses.....	36,650 25	.....
State Veterinarian, cattle sold.....	9,499 28	.....
Sale of State lands.....	31,240 00	.....
Patent fees, penalty, interest, etc.....	507 38	.....
Interest on general fund deposits in banks	26,834 18	.....
Henry, W. A., nursery inspection.....	249 81	.....
World's Fair Com. unexpended bal. of app. returned	7,889 34	.....
Schaffer, G. W., unclaimed Ch. 473, Laws 1905.....	1 00	.....
Buller, Geo., unclaimed Ch. 473, L. 1005.	2 00	.....
Sullivan, Joe, unclaimed Ch. 473, L. 1905.	5 00	.....
Capitol City Bank, unclaimed Ch. 473, L. 1905	45 60	.....
Marine Nat'l Bank, unclaimed Ch. 473, L. 1905.....	276 91	.....
First Nat'l Bank, Milwaukee, unclaimed Ch. 473, L. 1905.....	16 10	.....
Bl'l, John, unclaimed Ch. 473, L. 1905....	6 00	.....
Inter-State Park Com., rent of buildings.	58 45	.....
Commissioners of Fisheries—Western Union Telegraph Co., payment refunded	94 05	.....
United States, care inmates, Wis. Veteran's Home.....	35,700 70	.....
Bounty on wild animals—H. L. Kies, refund	14 00	.....
Deaf mute instruction—Eau Claire, refund	12 00	.....
Special session—Senator Randolph, mileage refund.....	1 60	.....
State Insurance Fund—Industrial School for Girls, premium refunded	1 64	.....
Oil Inspection Fund, transfer of June 30, balance	8,056 62	.....
Publishing General Laws—Mrs. H. Mollen, payment refunded.....	100 00	.....
State Insurance Fund, fire loss, Free Lib'y Com.	74 35	.....
State Insurance Fund, fire loss school for blind	1,000 00	.....
Hunting License Fund—Commissioners of Fisheries, Chap. 484, Laws 1905.....	10,000 00	.....
University Fund Income, temporary transfers, Chap. 468, Laws 1905, repaid....	302,000 00	.....
		\$672,929 39
Total General Fund receipts.....		\$5,264,285 17

"A"—General Fund Disbursements for 1906.

GENERAL FUND DISBURSEMENTS, 1906.

<i>Executive Department—</i>		
La Follette, R. M., Gov., salary.....	\$1,895 00	.....
Davidson, Jas. O., Gov., salary.....	2,500 00	.....
Davidson, Jas. O., acting Gov., salary...	605 00	.....
Davidson, Jas. O., Lieut. Gov., salary...	500 00	.....
Hannan, Jno. J., Private and Military Secretary, salary	1,400 00	.....
Munson, O. G., Private and Military Secretary, salary	1,400 00	.....
Rogers, Victor, executive clerk, salary..	900 00	.....
Thurber, Ralph L., executive clerk, sal.	750 00	.....
Nelson, Jennie, executive clerk and stenographer, salary	1,130 00	.....
Dunn, Nellie, sten. salary.....	450 00	.....
Olson, Olga, sten., salary.....	260 00	.....
Torgeson, Hazel F., sten., salary	450 00	.....
State Journal Printing Co., printing....	26 90	.....
United States Express Co., expressage..	14 29	.....
American Express Co., expressage	23 63	.....
Wisconsin Telephone Co., messages.....	244 40	.....
Postal Tel. and Cable Co., telegrams...	74 07	.....
Western Union Tel. Co., telegrams....	15 81	.....
Madison P. O., postage, etc.	417 00	.....
Democrat Printing Co., printing.....	1,286 56	.....
Angell, Geo. R., special index work.....	450 00	.....
Frederich, Alex, special index work....	49 00	.....
		\$14,841 66
<i>State Department—</i>		
Houser, W. L., Secretary, salary.....	\$5,004 00	.....
Miner, F. M., Asst. Secy., salary.....	2,000 00	.....
Lush, C K., chief clerk, salary.....	1,800 00	.....
Walker, S. T., incorporation clerk, sal.	1,399 00	.....
MacKenzie, J. C., filing clerk, salary...	1,399 00	.....
Healy, J. H., chief bookkeeper, sal.	1,800 00	.....
Lee, Jno. T., 1st asst. bookkeeper, sal.	1,600 00	.....
Sherman, Don., 2d asst. bookkeeper, sal.	1,300 00	.....
Short, G. H., recording clerk, salary....	1,200 00	.....
Cobban, A. J., registration clerk, sal...	1,200 00	.....
Murphy, T., notarial clerk, salary.....	1,300 00	.....
Sherwin, H. E., warrant clerk, salary..	900 00	.....
Howitt, Harvey, shipping clerk, salary..	1,200 00	.....
Post, Geo. S., printing clerk, salary....	1,500 00	.....
Anderson, A., asst. printing clerk, salary	444 00	.....
Wylie, Fred, asst. printing clerk, salary	556 00	.....
Comerford, W. H., statistical clerk, sal.	1,200 00	.....
Kolb, Anna, clerk, salary.....	1,200 00	.....

*"A"—General Fund Disbursements for 1906.**State Department—continued.*

Edwards, J. R., vault clerk, salary....	1,200 00	.....
Lorigan, J., clerk, salary.....	1,200 00	.....
Gannon, Jos. M., clerk, salary.....	1,200 00	.....
Cook, Clarie J., clerk, salary.....	1,200 00	.....
Dunn, L. D., stenographer, salary	900 00	.....
Miles, L., chap. 433, Laws 1901, salary..	870 00	.....
Miller, Chas., clerk, salary.....	50 00	.....
Rewey, O. G., deficiency on salary.....	28 00	.....
Anderson, A. compiling elections laws.	100 00	.....
Anderson, A., compiling tax laws.....	175 00	.....
Bosshard, John, clerk, salary.....	60 00	.....
Yaeger, Ralph, clerk, salary	50 00	.....
U. S. Express Co., expressage.....	492 52	.....
American Express Co., expressage.....	586 32	.....
Madison P. O., postage.....	2,199 50	.....
W. U. Tel. Co., telegrams.....	5 36	.....
Postal Tel. and Cable Co., telegrams....	2 71	.....
Democrat Printing Co., printing.....	4,169 04	.....
Wisconsin Telephone Co., messages....	246 80	.....
Clark Engraving Co., halftones.....	8 00	.....
The Schwaab Stamp Seal Co., auto No's.	553 37	.....
McPherson, P. B., drayage.....	50	.....
Drought, James T., Dist. Auto No's.	5 15	.....
State Journal Printing Co., publishing	67 64	.....
		\$42,371 91

Treasury Department—

Kempf, Jno. J., Treasurer, salary.....	\$5,002 00	.....
Denning, W. S., asst. treas., salary...	2,000 00	.....
Pugh, Arthur, bookkeeper, salary.....	1,800 00	.....
Wagner, Adolph H., bookkeeper, sal....	1,800 00	.....
Leigh, J. P., corresponding clerk, sal...	1,600 00	.....
Wilcox, Chester, deposit clerk, salary ..	1,400 00	.....
Rupp, Louis P., mailing clerk, sal....	1,200 00	.....
Madigan, S. A., commercial clerk, sal...	1,200 00	.....
Kempf, Ella J., stenographer, salary...	720 00	.....
Roehl, Julius O., night watchman, sal...	744 00	.....
Vanderboom, E. J., extra clerk, Ch. 433, Laws 1901, salary.....	900 00	.....
Denning, W. S., stamps, exchange, etc.	69 52	.....
Hackett and Hoff, premium on bond...	2,250 00	.....
United States Express Co., expressage...	25 39	.....
American Express Co., expressage.....	29 15	.....
Democrat Printing Co., printing.....	222 79	.....
Wisconsin Telephone Co., messages....	267 00	.....
Madison P. O., postage.....	941 40	.....
Western Union Tel. Co., telegrams.....	2 10	.....
		\$22,173 35

"A"—General Fund Disbursements for 1906.

<i>Attorney General's Department—</i>		
Sturdevant, L. M., Attorney General, salary and expenses	\$3,174 05	.....
Corrigan, W. D., 1st asst. Atty. Gen., salary and expenses	338 01	.....
Titus, A. C., 1st asst. Atty. Gen., salary and expenses	1,885 44	.....
Tucker, F. T., 2d asst. Atty. Gen., salary and expenses	2,169 14	.....
Titus, A. C., Law Examiner.....	310 62	.....
Stedman, C. A., clerk, salary.....	1,000 00	.....
Sturdevant, Meda, stenographer, salary..	900 00	.....
Clemons, Fannie G., messenger.....	720 00	.....
Messerschmidt, J. E., law examiner.....	1,276 87	.....
Sturdevant, L. M., Chap. 211, Laws 1905.	89 75	.....
Flood, T. H. & Co., book.....	14 20	.....
The Frank Shepard Co., book.....	2 50	.....
Dickey, James R., annotations.....	5 00	.....
Madison P. O., postage, etc.	156 00	.....
W. U. Tel. Co., telegrams.....	23 33	.....
American Express Co., expressage.....	7 64	.....
Democrat Printing Co., printing.....	578 49	.....
Wisconsin Telephone Co., messages	69 40	.....
Comerford, Wm. H., witness fees.....	1 58	.....
Postal Tel. & Cable Co., telegrams...	3 74	.....
West Pub. Co., books.....	59 00	.....
U. S. Express Co., expressage.....	5 93	.....
Lawrence, H. G., witness fees.....	16 06	.....
Murphy, Frank E., witness fees.....	17 10	.....
Callaghan & Co., books.....	3 00	.....
Doe, Joseph B., services.....	538 24	.....
Equitable Life Assurance Co., costs....	1,753 61	.....
		\$15,118 70
Expenses under Chap. 48, Laws 1905:		
Stenjem, Nissen P.	\$150 76	.....
Stevens, Ward A.	12 25	.....
Werrick, C. H.	1 00	.....
Tennis, Robt. L.	4 25	.....
Matteon, Ada W.	3 30	.....
Beckhoefer, Chas.	36 34	.....
Lovett, C. E.	3 60	.....
Cary, W. J.	10 09	.....
Dauffenbach, K. J.	90	.....
Van Veghel, P. A.	1 70	.....
Smith, Mary Elizabeth	211 35	.....
Pidgeon, C. A.	9 75	.....
Halbach, John	42 80	.....
Bergh, M. C.	68 50	.....
McElroy, W. J.	29 20	.....
Smith, Edward H.	100 45	.....
Armstrong, J. S.	2 00	.....
Oakey, Samuel F.	1 80	.....
Mason, Mary	6 00	.....
Ferris, G. M.	12 00	.....
Lless, H.	2 25	.....
McKenzie, Alex	12 00	.....
		\$722 29

*"A"—General Fund Disbursements for 1906.**State Superintendent's Department—*

Cary, C. P., Superintendent, sal. & exp.	\$5,845 62	.....
Borden, J. B., asst. supt., sal. & exp....	1,948 04	.....
Doty, F. E., High School inspector, sal.	237 98	.....
Terry, H. L., High School inspector, sal.	2,220 18	.....
Harper, C. L., chief clerk, salary.....	1,500 00	.....
Barnett, Maud, library clerk, sal.....	1,510 18	.....
Merrick, Winona, index & filing clk., sal.	1,000 00	.....
Messerschmidt, Mary, A., sten., sal.....	720 00	.....
Greig, Caroline, mailing clerk, sal.....	166 00	.....
Milhaupt, Hattie G., mailing clerk, sal...	834 00	.....
Hunt, Walter H., school inspector, salary and expenses	2,586 83	.....
Drewry, Geo. H., school insp., salary and expenses	2,562 72	.....
Schaffer, Anna E., insp. of schools for deaf, salary and expenses.....	2,166 10	.....
Wood, L. W., rural school insp. sal....	2,763 26	.....
Merriam, G. and C., dictionaries.....	3,606 00	.....
Holden, J. A., books.....	6 51	.....
Dodd, Mead & Co., books.....	58 80	.....
Post, W. G., drayage.....	1 00	.....
U. S. Express Co., expressage.....	374 64	.....
Madison P. O., postage.....	1,982 38	.....
American Express Co., expressage.....	606 14	.....
W. U. Tel. Co., telegrams.....	21 48	.....
Democrat Printing Co., printing.....	4,500 47	.....
Wisconsin Telephone Co., messages.....	92 30	.....
Postal Tel. Co., telegrams.....	92	.....
Palmer Pub. Co., books.....	100 00	.....
Clark, Geo., century dictionary.....	60 00	.....
The Publishers' Weekly, annual.....	6 02	.....
Heick, Ed., drayage.....	9 50	.....
C. & N. W. Ry. Co., freight.....	141 18	.....
Eau Claire Book & Stationery Co., book.	1 20	.....
Jarvis, C. W., drayage.....	22 50	.....
A. C. McClurg & Co., books.....	302 82	.....
Mumford, A W., plates.....	828 50	.....
Parker Educational Co., books.....	44 20	.....
Dow, Leila A., services.....	25 00	.....
C. M. & St. P. R. R. Co., freight.....	100 67	.....
Clark Engraving & P'tg Co., engraving.	77 86	.....
Lessing, Ida A., designing, etc.	25 00	.....
Fay, E. A., sub.....	4 00	.....
Milwaukee Litho. Co., Arbor Day Annual Cover	372 00	.....
White, Allen O., drayage.....	25	.....
Century History Co., books.....	20 00	.....
Gillan, S. N. & Co., books.....	20 00	.....
Mahoney, Chas., drayage.....	1 75	.....
University of Chicago, sub.	1 50	.....
Treas., State Insurance Fund, premium.	1 08	.....

\$39,476 58

*"A"—General Fund Disbursements for 1906.**Insurance Department—*

Host, Zenô M., commissioner, salary and expenses	2,901 63	.....
End, Wm. G., dept. com., salary	525 00	.....
Purtell, Thos. M., dept. com., salary....	975 00	.....
Essmann, Wm. L., chief clerk, salary..	513 32	.....
Nedderson, Jno. L., actuary, salary.....	400 00	.....
Gurnee, Paul D., actuary, salary.....	800 00	.....
Bryant, Frank H., clerk, salary.....	1,200 00	.....
Glenz, Wm. H., clerk, salary.....	1,200 00	.....
Gurnee, Paul D., clerk, salary.....	400 00	.....
End, Wm. G., clerk, salary.....	780 00	.....
Monteith, Mary L., filing clerk, salary..	900 00	.....
Chrystal, Anna E., messenger and mail- ing clerk, salary.....	385 00	.....
Fauerbach, May, sten., salary.....	720 00	.....
Chrystal, Anna E., chief clerk, salary...	686 68	.....
Shepard, Eugene, messenger and mail- ing clerk, salary.....	515 00	.....
Bashford, R. M., compiling ins. laws...	390 00	.....
State Journal Printing Co., advertising..	200 00	.....
U. S. Express Co., expressage.....	1,198 42	.....
American Express Co., expressage.....	604 63	.....
Madison P. O., postage.....	1,567 20	.....
Western Union Tel. Co., telegrams....	86 60	.....
Postal Telegraph Co., telegrams.....	99 71	.....
Democrat Printing Co., printing	4,774 91	.....
Wisconsin Telephone Co., messages....	155 50	.....
The Journal Co., advertising.....	200 00	.....
		\$22,178 60

Railroad Commissioner's Department—

Thomas J. W., commissioner, sal. & exp.	\$3,657 46	.....
Thomas, Ethel, sten. salary	153 00	.....
Gilbert, Sarah A., sten. salary	190 00	.....
U. S. Express Co., expressage.....	9 03	.....
American Express Co., expressage.....	32 85	.....
Madison P. O., postage.....	145 00	.....
W. U. Telegraph Co., telegrams.....	13 61	.....
Postal Telegraph Co., telegrams.....	2 12	.....
Democrat Printing Co., printing.....	101 16	.....
Wisconsin Telephone Co., messages.....	20 80	.....
Railway Age Co., book.....	3 00	.....
Moseley, James E., repairing pen.....	1 00	.....
State Journal Printing Co., advertising..	11 40	.....
Milwaukee Free Press, advertising.....	12 60	.....
Railway Equipment & Pub. Co., subscrip.	1 00	.....
Thomas, P., drayage.....	1 00	.....
		\$4,355 03

Expenses under Chap. 431, Laws 1903:
Cleary, W. H., accountant, sal. and ex-
penses

\$2,941 34

"A"—General Fund Disbursements for 1906.

<i>Railroad Comrs. Department—continued.</i>		
Purtell, T. M., accountant, sal. and expenses	1,109 32	.....
Mason, E. C., accountant, sal. and expenses	2,636 59	.....
Gilman, Stephen W., accountant, sal. and expenses	970 46	.....
Wadsworth, Harriet, clerk, sal.	1,004 00	.....
Emerson, Alfred, clerk, sal.	42 00	.....
Marwick, Mitchell & Co., services of E. M. Fischer.	184 49	.....
Harrison, Alfred, transcript.	15 00	.....
		\$8,903 20
<i>Railroad Commission of Wisconsin—</i>		
Barnes, John, commissioner, salary and expenses	\$5,286 15	.....
Erickson, Halford, commissioner, salary and expenses	5,462 57	.....
Meyer, B. H., commissioner, salary and expenses	5,055 30	.....
Winterbotham, J. M., secretary, salary.	2,404 09	.....
Daumling, W. C., stenographer, salary.	1,412 59	.....
Emerson, Alfred, clerk, salary.	486 23	.....
Hogan, John F., clerk, sal. and expenses.	849 66	.....
Usher, J. E., clerk, salary.	509 15	.....
Gilman, S. W., accountant, salary and expenses	1,439 16	.....
Weesner, A. E., service and expenses.	76 26	.....
Schreiber, C. E., expert statistical clerk, salary	255 78	.....
Bellmer, Henry, service and expenses.	9 10	.....
Calvy, P. J., service and expenses.	9 10	.....
Potter, B. F., service and expenses.	9 10	.....
Pullen, A. J., service and expenses.	9 10	.....
Stanchfield, G. H., service and expenses.	8 78	.....
Kennedy, John, service and expenses.	2 35	.....
Benoit, Delphone, service and expenses.	5 00	.....
Hartley, Clarence, expert service.	118 83	.....
Freemore, Frank J., witness fees	6 60	.....
Guildner, Edw. W., witness fees.	6 60	.....
Warnes, S. A., service.	12 20	.....
Liberty, Jos., witness fees.	11 34	.....
Gruber, John B., witness fees.	28 26	.....
Carr, Agnes, service.	20 77	.....
American Express Co., expressage.	46 04	.....
U. S. Express Co., expressage.	2 83	.....
West Pub. Co., books.	21 00	.....
The Michie Co., books.	4 50	.....
Democrat Printing Co., printing.	281 53	.....
The World Railway Pub. Co., book.	2 50	.....
Madison P. O., postage.	204 00	.....
Western Union Tel. Co., telegrams.	11 92	.....
Wisconsin Telephone Co., messages.	24 05	.....

"A"—General Fund Disbursements for 1906.

<i>Railroad Commission of Wis.—continued.</i>		
Railway World, publications.....	4 00	.....
Callaghan & Co., books.....	22 50	.....
Postal Telegraph Co., telegrams.....	8 01	.....
		\$24,126 95
<i>Tax Commission—</i>		
Gilson, N. S., Com'r., sal.....	\$5,002 00	.....
Curtis, Geo. Jr., com'r., sal. and exp...	5,030 33	.....
Haugen, N. P., com'r., sal. and exp....	5,097 61	.....
Francis, Geo. H., secy., sal. and exp....	1,867 00	.....
Evans, Anna W., clerk, sal.....	930 00	.....
Barnes, Elizabeth M., clerk, sal.....	960 00	.....
Brabant, Edmund J., clerk, sal.....	550 83	.....
Crawford, David A., clerk, salary.....	139 00	.....
Dana, Wm. B., book sub.	15 00	.....
Moody Pub. Co., book.....	10 00	.....
U. S. Express Co., expressage.....	56 96	.....
American Express Co., expressage.....	138 86	.....
Madison P. O., postage.....	294 00	.....
State Journal Printing Co., printing....	4 00	.....
W. U. Telegraph Co., telegrams.....	9 91	.....
Democrat Printing Co., printing.....	618 17	.....
Postal Telegraph Co., telegrams.....	25	.....
West Pub. Co., reports.....	22 00	.....
Railway Equip. & Pub. Co., publication.	8 00	.....
Dow, Jones & Co., publication.....	12 00	.....
Brown, Benj. F., book.....	2 00	.....
Poor's R. R. Manual, book.....	12 50	.....
Wisconsin Telephone Co., messages....	1 65	.....
The Railway World, subscription	4 00	.....
The Tribune Ass'n, subscription	5 00	.....
Burnett, Frank S. & Co., subscription.	3 33	.....
College Book Store, map.....	5 00	.....
Taylor, W. D., Engineer, salary.....	1,507 77	.....
Anderson, L. A., statistician, salary....	867 99	.....
Brandt, H. E., asst. inspector, salary....	991 22	.....
Goodnough, F. W., ass't inspector, salary	80 00	.....
Moritz, Bertha D., stenographer, sal. ...	600 00	.....
Mack, J. G. D., salary.....	106 45	.....
Goldschmidt, Wm. J., salary	14 00	.....
Juergen, Gettie, salary	8 13	.....
King, Maude, salary	4 38	.....
Democrat Ptg. Co., printing	531 18	.....
Adams, T. S., asst., sal.....	1,635 52	.....
Baker, J. E., asst., sal.....	324 62	.....
Cross, Ira, asst., sal.....	431 52	.....
Davidson, W. B., asst., sal.....	160 00	.....
Hancock, G. D., asst., sal.....	642 75	.....
Haney, L. H., asst., sal.....	172 67	.....
Higday, H. M., asst., sal.....	160 00	.....
Hopson, H. C., asst., sal.....	465 13	.....
James, A. E., asst., sal.....	904 35	.....
Lorigan, Anna, asst. sal.....	40 32	.....
Luft Katherine, asst., sal.....	350 00	.....

*"A"—General Fund Disbursements for 1906.**Tax Commission—continued.*

Mauer, R. A., asst., sal.....	138 07	.....
Mowry, D. E., asst., sal.....	393 50	.....
Neystrom, P. H., asst., sal.....	205 45	.....
Pengra, M. H., asst., sal.....	831 89	.....
Persons, W. M., asst., sal.....	261 59	.....
Phelan, R. V., asst., sal.....	209 10	.....
Sargent, F. B., asst., sal.....	310 14	.....
Schmidt, R. A., asst., sal.....	851 62	.....
Schrieber, C. E., asst., sal.....	300 59	.....
Secrist, Horace, asst., sal.....	627 11	.....
Stone, C. H., asst., sal.....	252 97	.....
Sweeney, Katherine, asst., sal.....	320 00	.....
Thomas, Seth, asst., sal.....	139 30	.....
Trainor, Frances, asst., sal.....	54 19	.....
Trainor, Katherine, asst., sal.....	85 00	.....
Usher, Florence L., asst., sal.....	34 68	.....
Newton, H. W., services.....	26 00	.....
Gillett, A. D. T., asst., sal.....	128 55	.....
Schram, P. H., asst., sal.....	89 86	.....
Schaar, Edna, services sal.....	18 00	.....
Pfund, C. F., asst., sal.....	55 18	.....
Welch, Chas. H., services, sal.....	351 88	.....
Crabb, Florence, sal.....	2 00	.....
U. S. Express, expressage.....	4 32	.....
American Express Co., expressage.....	27 10	.....
Madison post office, postage.....	436 00	.....
W. U. Tel. Co., tel.....	1 00	.....
Carpenter, Mae, services.....	14 00	.....
Park, Wm. J. Co., supplies.....	75	.....
University Co-operative Co., supplies...	1 55	.....
Paetschon, Ed., services.....	3 75	.....
Moseley, J. E., supplies.....	90	.....
Pidgeon, C. A., opinion.....	5 00	.....
Larson, C. M., asst. inspector, sal.....	504 37	.....
Higbee, Hazel, copyist.....	57 13	.....
Wilson, Agnes, copyist.....	71 61	.....
Juergens, Carl, copyist.....	52 80	.....
Reynolds, Paul, copyist.....	105 43	.....
Stanley, Milton R., copyist.....	1 80	.....
Cosgriff, Mae, services.....	4 00	.....
Green, W. P., services.....	10 00	.....
White & Kimble, map.....	10 00	.....
Campbell, Robt., spl. agt., sal.....	225 00	.....
Crocker, F. A., spl. agt., sal.....	241 17	.....
Polley, H. E., spl. agt., sal.....	228 35	.....
Hoyer, Emma, spl., agt. sal.....	6 50	.....
Krueger, W., spl. agt., services.....	22 30	.....
Oelke, Edna, spl. agt., services.....	5 00	.....
Blanchard, G. W., spl. agt., services....	21 67	.....
Cowles, H. V., spl. agt., services.....	28 17	.....
Karges, R. A., spl. agt., services.....	19 50	.....
King, Clarence B., spl. agt. services.....	21 67	.....
Olbrich, Emil, spl. agt., services.....	43 33	.....
Skinrood, C. O., spl. services.....	13 00	.....
Twesme, A. T., spl. services.....	21 67	.....
		\$38,692 91

"A"—General Fund Disbursements for 1906.

<i>Land Commissioner's Department—</i>		
Castle, B. J., chief clerk, sal. & exp. . .	\$1,828 75	.....
Hotschick, G. M., asst. chief clerk, sal. . .	705 96	.....
Bennett, W. H. asst. chief clerk, sal. . .	880 40	.....
Bennett, W. H. bookkeeper, sal.	675 08	.....
Lampert, Matt, clerk, sal.	1,100 00	.....
Millhaupt, Hattie G., clerk & sten. sal. .	84 00	.....
Davidson, Hannah, clerk & sten., sal. . .	472 70	.....
Potts, A. W., bookkeeper, sa'.	749 01	.....
Democrat Printing Co., printing	90 03	.....
American Express Co. expressage	30	.....
Madison P. O., postage	137 00	.....
Western Union Tel. Co., telegrams . . .	53	.....
Bell, Currie G., advertising	4 70	.....
Leicht, Chas. A., advertising	9 40	.....
Munson, O. G., advertising	9 40	.....
Togo, W. M., est. advertising	9 40	.....
State Journal Pt'g. Co. advertising . . .	4 70	.....
Evening Telegram Co., advertising . . .	4 70	.....
Eagle Printing Co., advertising	4 70	.....
Journal Printing Co., advertising	7 05	.....
Burnett Co. Sentine', advertising	7 05	.....
Erickson, John, advertising	4 70	.....
		\$6,789 56
<i>Banking Department—</i>		
Bergh, M. C., commissioner, sa'. & exp. .	\$3,482 25	.....
Richards, W. H., dep't. commissioner, sal. & exp.	2,926 57	.....
Kuolt, A. E., examiner, sal. & exp.	2,353 28	.....
Wild, Thad, examiner, sal. & exp. . . .	2,166 03	.....
Hagan, M. C., examiner, sa'. & exp. . . .	2,386 45	.....
Herried, Thos., examiner, sal. & exp. . .	1,579 80	.....
Huber, Henry A., special examiner, sal. & exp.	235 06	.....
Brown, Chas. L., clerk, sal.	1,501 42	.....
Davidson, Ida L., clerk, sa'.	1,200 92	.....
United States Express Co. expressage . .	96 26	.....
American Express Co., expressage . . .	73 36	.....
Madison P. O., postage	667 80	.....
Western Union Telegraph Co., telegrams .	6 13	.....
Postal Telegraph Co., telegrams	4 96	.....
Democrat Printing Co., printing	1,297 53	.....
Wisconsin Telephone Co., messages . . .	26 60	.....
		\$20,004 42
<i>Bureau of Labor Statistics—</i>		
Beck, J. D., commissioner, sal. & exp. . .	\$2,345 32	.....
Drew, Wa ter, Dept. Sal. & exp.	1,028 22	.....
Pietzsch, W. O., clerk, sal.	1,300 00	.....
Thomas, Nora, clerk, typewriter, sal. . .	720 00	.....
Breitenbach, O. H., clk sal.	31 00	.....
Schram, Peter, clk., sal.	31 00	.....
Beck, Rena, clk., sal.	496 00	.....

*"A"—General Fund Disbursements for 1906.**Bureau of Labor Statistics—continued.*

Vallier, J. E., factory inspector, sal. & exp.	1,642 85	.....
Evans, D. D., dept. insp., sal. exp.	802 95	.....
Lehnhoff, Aug. asst. insp. sal. & exp. ..	1,899 78	.....
Harbeck, H., asst. insp. sal. & exp.	1,095 07	.....
Kaems, Aug. L., asst. insp. sal. & exp. ..	1,574 15	.....
Brittan, J. A., asst. insp. sal. & exp.	665 29	.....
Peterson, H. P., asst. insp. sa. & exp. ..	1,836 91	.....
Kunz, Edessa, woman factory insp., sal. &c.	1,542 00	.....
Walby, Thos. asst. factory insp., sal. &c	1,149 73	.....
Bloom, J. R., asst. factory insp. sal. &c ..	815 15	.....
Kutler, L. F., bakery insp. sal. &c.	1,692 25	.....
Hagenah, W. J., clerk, sal.	684 97	.....
Hagenah, W. J., dept. commissioner, sa'. ..	549 45	.....
Bell, Harry, sal.	31 00	.....
Porter, C. S., asst. factory insp., sal. &c	769 54	.....
Bahr, Wm. A., supt. free employment office Milw.	1,228 71	.....
Stewart, J. C., supt. free employment office, Superior	1,200 00	.....
McMullen, T. A., supt. of employment office, La Crosse	1,200 00	.....
Schreiber, Henry, supt. free employment office, Oshkosh	1,200 00	.....
Wittenberg, D. J., asst. factory insp. ..	669 59	.....
Straub, Wm., asst. factory insp.	647 48	.....
Norris, J. A., clerk and factory insp.	369 03	.....
Frobach, H. O., office rent	600 00	.....
Wis. Tel. Co. rental & messages	154 30	.....
La Crosse Tel. Co. rental & messages ..	24 00	.....
Curtis, F. M., photos for blue book	4 00	.....
U. S. Express Co., expressage	214 78	.....
Am. Express Co., expressage	181 57	.....
Madison, P. O., postage	797 80	.....
Dem. Pt'g. Co., printing	1,277 49	.....
McClurg, A. C. Co., books	34 56	.....
Clark Eng. Co., halftone	2 60	.....
C. & N. W. Ry. Co., ft.	366 51	.....
McPherson, P. B., drayage	37 75	.....
Schwaab, Stamp & Seal Co., stars	17 65	.....
C. M. & St. P. Ry. Co., ft.	301 06	.....
W. U. Tel. Co., telegrams	3 04	.....
Postal Tel. & Cable Co., telegrams	25	.....
Johnson, W. L. A., books	15 00	.....
Jarvis, C. W., drayage	1 50	.....
Cooperative Express Co., drayage	6 00	.....
Blinkinstein, Sam'l E., rent	108 34	.....
Filbey, E. J., clerk, sa'.	167 00	.....
Kramer, C. J., bakery insp., sal.	42 00	.....
Hindman, E. T., prints	38 00	.....
Schneck, F. W. & Co., supplies	20 00	.....
Hammersmith Eng. Co., cuts	67 34	.....
		\$33,699 98

"A"—General Fund Disbursements for 1906.

<i>Dairy and Food Commissioner's Dept.—</i>		
Emery, J. Q., com., sal. & exp.	\$2,719 38	.....
Baer, U. S. asst. sal. & exp.	2,519 68	.....
Moore, Jas. G., 2nd. ass't. sal. & exp. .	2,560 14	.....
Fischer Richard, chemist, sal. & exp. .	2,132 84	.....
Kundert, A. E., ass't chemist, sal.	1,329 53	.....
Tweeden, Melvin E., ass't chemist, sal. .	375 00	.....
Hibbard, Loretta, stenographer & c.	87 50	.....
Davis, Jennie, stenographer & c.	175 00	.....
Torge, A. T., stenographer & c.	112 50	.....
Thomas, Ethel D., stenographer & c.	525 00	.....
Carswell, F. E., inspector sal. & exp. . .	2,281 64	.....
Aderhold, E. L., inspector sal. & exp. . .	2,003 01	.....
Marty, Fred, inspector, sal. & exp.	1,853 50	.....
Cannon, J. D., inspector, sal & exp.	2,020 88	.....
Cornelinson, T., inspector, sal. & exp. .	1,965 69	.....
Larson, H. C., inspector, sal & exp.	1,922 35	.....
Buzzell, F. M., inspector sal. & exp.	1,718 02	.....
Mc Adam, Wm., inspector, sal. & exp. . .	1,636 90	.....
Van Dueser, Jas., inspector, sal. & exp. .	1,535 88	.....
Gettle, L. E. Sp'l counsel, sal. & exp. . .	334 34	.....
Scott, W. F., sp'l counsel, sal. & exp. . .	841 18	.....
Larson, P. A., sp'l counsel sal. & exp. . .	1,036 92	.....
C. M. St. P. Ry. Co. freight	46	.....
C. & N. W. Ry. Co. freight	13 51	.....
U. S. Express Co. expressage	85 43	.....
American Express Co., expressage	163 31	.....
Wis. Tel. Co., messages	45 05	.....
W. U. Tel. Co., telegrams	23 07	.....
Schwaab Stamp & Seal Co., wax seals ..	8 75	.....
Ferris & Ferris, drayage	6 50	.....
The A. Spiegel Co., bottles	24 00	.....
Madison P. O.	1,849 09	.....
Dem. Pt'g. Co.	1,505 65	.....
Moseley, Jas. E., supplies &c	33 05	.....
Park, Wm. J., supplies &c	6 35	.....
Jarvis, C. W., drayage	21 50	.....
Henrichs Dry Goods Co., cloth	4 00	.....
Burroughs, Geo. & Son, cases	168 60	.....
Postal Tel. Co., telegrams	1 67	.....
Sargent, E. H. & Co., laboratory supplies	232 64	.....
Conklin & Sons laboratory supplies	5 10	.....
Barber, A. H., cheese tryer,	13 39	.....
Cornish, Curtis & Green Co., milk tester	16 00	.....
Stephenson & Studeman, supplies,	2 50	.....
The Creamery Pl'g. Mfg. Co., supplies	155 01	.....
Ejmer & Amend, supplies	112 50	.....
Menges, A. T., supplies	22 82	.....
Treas. state insurance fund premiums	5 67	.....
		\$36,212 55
<i>Supreme Court—</i>		
Cassoday, J. B., justic, sal.	\$5,000 00	.....
Marshall, R. D., justice, sal.	5,000 00	.....
Dodge, J. E., justice, sal.	6,000 00	.....
Siebecke, Robt. G., justice, sal.	6,000 00	.....

*"A"—General Fund Disbursements for 1906.**Supreme Court—continued.*

Kerwin, J. C., justice, sal.	6,000 00	.....
Winslow, J. B., justice, sal.	5,500 00	.....
Nelson, Thos. P., stenographer, sal.	1,200 00	.....
Belitz, Arthur, justice, sal.	1,200 00	.....
Coleman, Thos., janitor, sal.	780 00	.....
McLeod, Arthur A., stenographer, sal. ..	1,200 00	.....
Liess, Hilbert, stenographer, sal.	1,200 00	.....
Law, Ella M., stenographer, sal.	1,200 00	.....
Ferris, Geo. M., stenographer, sal.	1,200 00	.....
Hubbell, C. H., proof reader, sal.	250 00	.....
Beyler, C. H., messenger, sal.	998 00	.....
Conover, F. K., reporter, sal.	3,000 00	.....
Kellogg, Clarence, clerk, sal.	835 00	.....
Arthur, Frederick W., proof reader, sal..	1,250 00	.....
Beyler, C. A.	58 00	.....
Lamb, C. F., indexing reports,	1,100 00	.....
Madison P. O., postage,	363 00	.....
Democrat Printing Co., printing,	373 62	.....
Western Union Telegraph Co., telegrams.	6 00	.....
		\$49,713 62

State Law Library—

Berryman, J. R., librarian, sal.	\$1,022 12	.....
Glasier, Gilson G., librarian, sal.	977 88	.....
Orvis, W. H., messenger, sal.	1,200 00	.....
Van Wagener, J. H., janitor, sal.	744 00	.....
U. S. Express Co., expressage.	111 21	.....
American Express Co., expressage.	139 91	.....
Madison P. O., postage.	39 86	.....
Democrat Printing Co., printing.	974 73	.....
Illinois Cent. Ry. Co., freight.	1 05	.....
W. U. Tel. Co., telegrams.	25	.....
Wis. Telephone Co., messages.	50	.....
The American Law Book Co., books.	24 00	.....
Banking Law Journal, books.	3 00	.....
The Banks Law Pub. Co., books.	505 00	.....
The Boston Book Co., books.	881 83	.....
Bell, J. P., books.	5 00	.....
The Carswell Co., Limited, books.	168 78	.....
Callaghan Co., books.	627 20	.....
Chicago Legal News Co., books.	2 20	.....
Dickey, Jas. R., annotations.	10 00	.....
Keefe, Davidson Co., books.	11 75	.....
The Frank Shepard Co., books.	17 00	.....
T. & J. W. Johnson Co., books.	161 20	.....
The Lawyers, Coöperative Pub. Co., books,	69 00	.....
Lewis, Geo. A., books.	5 00	.....
Orvis, Wm. A., books.	14 00	.....
Powell, L. D., books.	12 00	.....
The Michie Co., books.	18 10	.....
West Pub. Co., books.	154 50	.....
Thompson, Edw., Co., books.	55 50	.....
Stevens & Haynes, Co., books.	81 00	.....
The Laning Co., books.	6 50	.....

*"A"—General Fund Disbursements for 1906.**State Law Library—continued.*

Eschleman Geo. Ross, books.....	2 00	.....
Yale Law Journal, subscription.....	5 00	.....
U. S. Corporation Co., books.....	3 00	.....
Canada Law Book Co., books.....	32 50	.....
Gammel, H. P. U., books.....	5 00	.....
Jones, Geo. I., books.....	39 00	.....
North American Review Pub. Co., books.	5 00	.....
Steurer Pub. Co., sub.....	2 00	.....
The Medico Legal Journal, book.....	3 00	.....
		\$8,140 57

Circuit Courts—

Be den, E. B., judge 1st circuit, sal....	\$4,400 00	.....
Williams, O. T., judge 2nd circuit, sal...	4,400 00	.....
Tarrant, W. D., judge 2nd circuit, sal..	3,450 00	.....
Halsey, L. W., judge 2nd circuit, sal...	4,700 00	.....
Burnell, G. W., judge 3rd circuit, sal...	4,400 00	.....
Kirwan, Michael, judge 4th circuit, sal.	4,400 00	.....
Clementson, Geo., judge 5th circuit, sal.	4,000 00	.....
Fruit, Jno. J., judge 6th circuit, sal....	4,400 00	.....
Webb, Chas. M., judge 7th circuit, sal..	4,400 00	.....
He'ms, E. W., judge 8th circuit, sal....	4,400 00	.....
Stevens, E. Ray, judge 9th circuit, sal..	4,400 00	.....
Goodland, Jno., judge 10th circuit, sal..	4,400 00	.....
Vinje, A. J., judge 11th circuit, sal....	4,000 00	.....
Dunwiddie, B. F., judge 12th circuit, sal.	4,000 00	.....
Dick, Jas. J., judge 13th circuit, sal....	4,500 00	.....
Hastings, S. D., judge 14th circuit, sal..	4,400 00	.....
Parish, J. K., judge 15th circuit, sal....	4 700 00	.....
Silverthorn, W. C., judge 16th circuit, sal	4,400 00	.....
O'Neil, Jas., judge 17th circuit, sal....	4,400 00	.....
Fowler, Chester A., judge 18th circuit, sal	4,400 00	.....
Ludwig, J. C., judge 2nd circuit, sal....	2,500 00	.....
Hastings, Sam'l D., judge 14th circuit,		
exp. while holding court in Dane Co...	33 95	.....
Welch, Chas. H., reporter 1st circuit....	815 00	.....
Kimball, W. C., reporter 3rd circuit....	630 00	.....
Bush, H. A., reporter 3rd circuit.....	850 00	.....
Orion, Chas., reporter 5th circuit.....	960 00	.....
Morse, R. W., reporter 7th circuit.....	110 00	.....
Cross, Chas. A., reporter 8th circuit....	1,070 00	.....
Smith, Edw. H., reporter 9th circuit....	570 00	.....
Bradford, F. S., reporter 10th circuit....	600 00	.....
Hile, Jas. R., reporter 11th circuit....	610 00	.....
Sawyer, J. H., reporter 13th circuit....	390 00	.....
Parker, Jas. T., reporter 14th circuit..	580 00	.....
Hart, Geo., reporter 16th circuit.....	1,030 00	.....
Fiske, Chas., reporter 17th circuit.....	510 00	.....
Smith, Edw. H., judge 18th circuit.....	368 33	.....
Strong, Addie M., administratrix of E. A.		
Strong	505 00	.....
		\$98,682 28

*"A"—General Fund Disbursements for 1906.**Civil Service Commission—*

Sparling, S. E., com., sal. and exp.....	553 86	.....
Cunningham, T. J., com. sal. and exp....	1,373 97	.....
Gaffron, Otto, com. sal. and exp.....	1,189 82	.....
Doty, F. E., sec., sal. and exp.....	2,404 03	.....
Sexton, J. M., clerk, sal.....	1,063 78	.....
Greig, Caroline B., sten., sal.....	555 00	.....
Houghton, Katherine, sten., sal.....	9 00	.....
Esser, Agnes, sten., sal.....	30 50	.....
Peck, Ruby, sten. and clerk, sal.....	61 33	.....
Sexton, J. M., box rent.....	85	.....
Upfield, Jessie, sten., sal.....	5 00	.....
Smethurst, M. H., clerk, sal.....	66 00	.....
Lorigan, Anna, clerk, sal.....	170 50	.....
Olson, Olga, sten., sal.....	124 00	.....
Diety, C. H., reader, sal.....	40 00	.....
Knight, H. G., reader, sal.....	156 75	.....
Preston, R. L., reader, sal.....	222 83	.....
Lambeck, A. H., reader, sal.....	24 25	.....
Olbrich, Emil, reader, sal.....	15 00	.....
McGovern, Mary, reader, sal.....	12 00	.....
Bunsa, Geo., reader, sal.....	83 75	.....
Faucett, F. L., reader, sal.....	206 25	.....
Shephard, W. H., reader, sal.....	7 50	.....
Smith, E. B., reader, sal.....	9 00	.....
Callaghan & Co., book.....	5 00	.....
Good Government, sub.....	1 00	.....
Democrat Printing Co., printing.....	542 98	.....
Western Union Telegraph Co., telegrams	10 96	.....
Madison P. O., postage and box rent....	118 25	.....
American Express Co., express.....	44 84	.....
United States Express Co., express.....	26 92	.....
Wis. Telephone Co., messages.....	10 55	.....
Postal Telegraph Co., telegrams.....	50	.....
Milwaukee Free Press, adv.....	7 00	.....
Hicks Printing Co., adv.....	5 30	.....
Superior Evening Telegram, adv.....	2 40	.....
The Chronicle Co., adv.....	7 35	.....
Allen, W. H., expense as examiner.....	3 40	.....
Arbuthnot, John, expense as examiner....	2 10	.....
Boyles, C. M., expense as examiner....	1 00	.....
Brown, W. W., expense as examiner....	1 42	.....
Brovo d, E. J., expense as examiner....	3 36	.....
Dewey, J. J., expense as examiner.....	3 35	.....
Dell, T. B., expense as examiner.....	1 47	.....
Drafe, H. B., expense as examiner.....	4 00	.....
De Groff, A., expense as examiner.....	50	.....
Drisser, W. H., expense as examiner....	72	.....
Gillett, A. D., expense as examiner....	1 25	.....
Harvey, L. C., expense as examiner....	1 25	.....
Hazelwood, John A., expense as examiner	3 84	.....
Hocking, W. J., expense as examiner....	50	.....
Harrison, Rol', expense as examiner....	1 24	.....
Hale, John E., expense as examiner....	46	.....
Johnson, P. H., expense as examiner....	1 70	.....
Kriesel, C. A., expense as examiner....	90	.....
Karnapp, J. L., expense as examiner....	13 70	.....

*"A"—General Fund Disbursements for 1906.**Civil Service Commission—continued.*

Kellogg, George V., expense as examiner.	2 96	.....
Kingsford, A. C., expense as examiner..	1 90	.....
Lewis, John P., expense as examiner....	3 00	.....
Leverence, H. F., expense as examiner..	77	.....
Landgraff, G. H., expense as examiner..	1 90	.....
Martin, E. D., expense as examiner.....	1 00	.....
Mehl, Anton, expense as examiner.....	24	.....
McC'elland, E. C., expense as examiner..	2 95	.....
Nye, Chas. H., expense as examiner.....	1.04	.....
Promberger, Wm., expense as examiner..	70	.....
Penn, J. C., expense as examiner	2 00	.....
Roades, G. B., expense as examiner	1 52	.....
Stanley, C. B., expense as examiner.....	1 63	.....
Spence, Harry, expense as examiner.....	94	.....
Seaples, C. W., expense as examiner.....	6 00	.....
Ulrich, John, expense as examiner.....	1 20	.....
Wheelock, J. H., expense as examiner..	10 20	.....
Wee, Thos. A., expense as examiner.....	3 12	.....
Wilgiss, J. A., expense as examiner.....	50	.....
		\$9,257 75

State Board of Health—

Harper, C. A., sec., sal. and exp.....	\$2,614 41	.....
Hutchcroft, L. W., chief clerk, sal....	1,007 31	.....
Walter, Amelia A., sal.....	770 00	.....
McCutchin, Gertrude, sal.....	469 03	.....
Anderson, A'ma, sal.....	399 70	.....
Wolf, May, sal.....	199 00	.....
Spencer, L. E., official expense.....	113 23	.....
Sutherland, Q. C., official expense.....	64 80	.....
Whyte, Wm. F., official expense.....	76 81	.....
Suiter, F. C., official expense.....	4 74	.....
Hayes, E. S., official expense.....	46 13	.....
Mayer, L. P., official expense.....	22 25	.....
Meilike, H. A., official expense.....	42 11	.....
Meyers Electric Co., printing.....	298 40	.....
Lea Brothers & Co., sub.....	35 00	.....
El'iot, A. R., Pub. Co., sub.....	5 00	.....
Harper, C. A., cash paid for stamps....	60 15	.....
W. U. Telegraph Co., telegrams.....	5 71	.....
American Express Co., expressage.....	68 91	.....
Moseley, James E., stationery.....	76 98	.....
Parsons Ptg. Co., printing.....	4 10	.....
Postal Telegraph Co., te'grams.....	2 40	.....
Egan, James A., dues.....	10 00	.....
Batt, Wm. R., sub.....	7 00	.....
Madison P. O., postage.....	432 00	.....
U. S. Express Co., expressage.....	15 40	.....
Democrat Ptg. Co., printing.....	1,693 52	.....
Sumner and Morris, merchandise.....	2 13	.....
Clay, C. F., sub.....	5 40	.....
Cantwell Ptg. Co., cards	6 00	.....
		\$8,557 62

*"A"—General Fund Disbursements for 1906.**State Veterinarian's Dept. and Live Stock
Sanitary Board—*

Roberts, E. D., veterinarian, sal and exp.	\$4,770 33	.....
Russell, H. L., per diem and exp.....	155 51	.....
Wylie, Geo., per diem and exp.....	74 47	.....
Fisher, G. U., per diem and exp.....	383 90	.....
McKerrow, Geo., per diem and exp.	46 34	.....
Beattie, S., assisting.....	73 00	.....
Flack, E. R., assisting.....	21 75	.....
Mack, C. A., assisting.....	14 00	.....
True, J. M., services.....	125 00	.....
Butter, W. J., assisting.....	22 00	.....
Little, Geo. D., assisting.....	1,908 56	.....
Wrigglesworth, T., assisting.....	5 00	.....
Alexander, A. S., assisting.....	7 00	.....
Schultz, C. G., assisting.....	14 00	.....
Wright, L. A., assisting.....	67 50	.....
Cotton, Chas. E., assisting.....	25 00	.....
Beebe, W. S., assisting.....	25 00	.....
McCullough, E. A., assisting	85 00	.....
Minshall, Geo. W., assisting.....	31 00	.....
Hart, L. G., assisting.....	10 00	.....
Torge & Rein, assisting.....	101 00	.....
Pink, J. J., assisting.....	35 50	.....
Shireman, assisting.....	10 00	.....
Clark, D. B., assisting.....	14 00	.....
Helm, L. P., assisting	22 00	.....
Newton, E. H., assisting.....	10 00	.....
Pattison, H. D., assisting.....	34 84	.....
Mack, D. W., assisting.....	15 00	.....
Wright, A. H., assisting.....	43 25	.....
Fay, G. H., assisting.....	14 34	.....
McMullen W. D., assisting.....	7 00	.....
Patterson, S. B., assisting.....	14 00	.....
Fay and Parker, assisting.....	63 68	.....
Thompson, R. M., assisting.....	5 00	.....
Fosse, A. L., assisting.....	33 00	.....
Eckert, H. F., assisting.....	15 00	.....
Roberts, David, assisting.....	64 42	.....
Davis, Leroy M., assisting.....	89 88	.....
Sheldon Hardware Co., supplies.....	31 20	.....
Hausmann and Dunn Co., supplies....	11 15	.....
Park, Davis & Co., supplies.....	10 85	.....
Swits, H. A., guinea pigs.....	10 00	.....
Riggs, Frank, service.....	3 00	.....
Little, Geo. D., freight on 2 cows.....	11 20	.....
Madison P. O., postage.....	100 00	.....
American Express Co., expressage.....	4 69	.....
United States Express Co., expressage..	30	.....
Democrat Printing Co., printing.....	207 50	.....
Western Union Tel. Co., telegrams.....	3 77	.....

\$8,849 93

*"A"—General Fund Disbursements for 1906.**Diseased Animals Slaughtered—*

Ausman, J. A.....	25	55
Angus Willie.....	36	67	.....
Adams, Geo. G.....	398	66	.....
Ackerman, G. H.....	253	00	.....
Auby, J. H.....	254	39	.....
Anderson, Soren.....	33	33	.....
Bechand Brewing Co.....	256	66	.....
Bostwick, J. M.....	33	33	.....
Brigham, C. J.....	133	33	.....
Binks, Jos.....	53	33	.....
Berg, Otto.....	408	83	.....
Burdicks, H. E.....	104	66	.....
Bowers, Wm.....	31	55	.....
Barker, E.....	53	10	.....
Bennett, J. B.....	114	66	.....
Bonnell, James.....	66	66	.....
Bauer, Frank.....	207	33	.....
Bull, G. W.....	178	66	.....
Brietson, A.....	20	44	.....
Biederman, J. C.....	29	99	.....
Bodeman, Aug.....	132	43	.....
Boeve, Iver.....	63	32	.....
Blumer, Adam.....	32	22	.....
Bornchein, A.....	19	10	.....
Earless, Robt., and Lloyd, Wm.....	37	55	.....
Barrett John C.....	66	66	.....
Bergh, Casper.....	70	00	.....
Bodemann, Aug.....	21	77	.....
Bergholz, Herman.....	198	64	.....
Ballentine, Herman.....	11	77	.....
Barrett, John C.....	33	33	.....
Bull, F. K.....	346	64	.....
Calhoun, Jos.....	13	33	.....
Cox, Thos.....	50	00	.....
Cramer, Pete.....	66	66	.....
Cram, Geo. H.....	253	54	.....
Christianson, Christian.....	165	33	.....
Cook, J. B.....	22	00	.....
Cunningham, Thos.....	30	00	.....
Chadwick, Arthur.....	92	44	.....
Chadwick, C.....	14	00	.....
Crane Henry.....	337	54	.....
Cunningham, Wm. R.....	44	88	.....
Disher, J. H. and Corne'ius, E.....	48	66	.....
Dunphy, John.....	36	66	.....
Derkert, J.....	23	33	.....
Dodge, O. J.....	33	33	.....
Dolshaw, Chas.....	20	00	.....
Deury, J. C.....	33	33	.....
Esse, E.....	20	00	.....
Engesether, L. M.....	26	66	.....
Erickson, Jno.....	114	00	.....
Ernster, P. W.....	33	33	.....
Evenson, Knudt.....	132	42	.....
Eggert, Wm.....	247	31	.....
Eisenbarth, Mrs. C.....	24	44	.....

*"A"—General Fund Disbursements for 1908.**Diseased Animals Slaughtered—continued.*

Engelke, Henry.....	18 00	.....
Eckert, Aug.....	20 00	.....
Elmblad, Wm.....	33 33	.....
Ferguson, J. P.....	58 88	.....
Febry, Wm.....	100 00	.....
Frank Bros.....	992 12	.....
Frogner, L. G.....	20 00	.....
Frank, Chas.....	58 66	.....
Fox, Peter.....	97 10	.....
Freitag, John R.....	137 55	.....
Furlong, Patrick.....	14 44	.....
Galloway, J. P.....	369 98	.....
Gunderson, G.....	133 33	.....
Gramzowe, Wm.....	26 66	.....
Gould, M. F.....	25 55	.....
Getty, A. C.....	33 33	.....
Gi'e, Ray.....	430 39	.....
Gerald, O.e.....	22 22	.....
Gould, A. F.....	145 75	.....
Gilderhus, S. O.....	129 98	.....
Galloway, J. P.....	88 22	.....
Graffin, Carl.....	56 88	.....
Gottschalk, M.....	165 09	.....
Hu'ett, Chester S.....	33 33	.....
Haley, Wm.....	96 66	.....
Hallen, Theo.....	36 66	.....
Hinman, A. H.....	890 00	.....
Herried, Mrs. A.....	280 00	.....
Hume, John P.....	166 66	.....
Hell, Chas.....	35 10	.....
Heddles, W. S. & W. Spike.....	580 66	.....
Huseboe, O. S.....	132 20	.....
Hebl, Chas. C.....	12 88	.....
Hohmar, A.....	112 64	.....
Halverson, E.....	412 84	.....
Hagen, P. M.....	26 66	.....
Hartwig, Wm.....	535 70	.....
Harland, John.....	25 32	.....
Harland, D.....	38 66	.....
Halverson Bros.....	19 32	.....
Heigenthal, Henry.....	53 33	.....
Holzhtuter, Wm.....	77 76	.....
Hohlback, Christ.....	16 00	.....
Ho'zhuter, Wm.....	38 88	.....
Jones, John.....	136 66	.....
Jackson, L. E.....	66 66	.....
Jenkins, F. C. & Decker, F. A.....	375 77	.....
Jenson, Martin.....	33 33	.....
Jewett, Geo. H.....	11 54	.....
Johnson and Hill Co.....	33 33	.....
Kelch, Carl.....	53 33	.....
Knudson, Ole H.....	30 00	.....
Krause, Herman.....	79 55	.....
Knapton, John.....	154 87	.....
Kroneman, John.....	22 44	.....
Krouse, Herman & Son.....	61 76	.....

*"A"—General Fund Disbursements for 1906.**Diseased Animals Slaughtered—continued.*

Klitzman, Aug.....	173	50	.....
Knapton, I. C.....	150	86	.....
Krause, F.....	109	98	.....
Kittleson, L. C.....	135	98	.....
Kersten, John.....	33	33	.....
Klingbeil, Herman.....	30	00	.....
Legler, Geo.....	1,090	08	.....
Leschensky, Wm.....	318	88	.....
Leverson, Louis.....	306	30	.....
Langer, Medus.....	21	55	.....
Lehnherr, Otto J.....	233	32	.....
Lee, O. F.....	12	88	.....
Lee, Frank.....	217	45	.....
Lee, K. K.....	128	88	.....
Leverson, Lewis.....	22	22	.....
Lutz, John.....	11	54	.....
Mackey, Frank.....	88	00	.....
Mereness, S.....	480	00	.....
Miller, Fred R.....	16	66	.....
Matson, Otto.....	38	22	.....
Manske, Albert.....	56	00	.....
McConnell, Sam'l.....	404	63	.....
Maske, Christ.....	135	99	.....
Meyer, Walter.....	19	54	.....
McKerrow, Geo.....	633	33	.....
Nickelson, Martin.....	54	66	.....
Olson, Anton.....	49	22	.....
Olson, Hogan.....	26	22	.....
Olson, Eben.....	86	66	.....
Olson, Hans.....	342	41	.....
Palmer, N. N.....	668	86	.....
Prasch Bros.....	19	76	.....
Phillips, Geo.....	36	88	.....
Peterson, Est O. P.....	16	00	.....
Pope, Thos. B.....	217	98	.....
Pinnrud, Jens.....	32	88	.....
Palmer, N. N., & Son.....	97	77	.....
Quammen, Herman.....	33	98	.....
Ratzlow, E.....	31	10	.....
Rosier, Geo.....	16	66	.....
Royce, R. D.....	66	66	.....
Reese, I. L.....	21	10	.....
Raymakers, H., & Son.....	66	67	.....
Rieck, Fred.....	23	33	.....
Rodenschmidt, Peter.....	30	66	.....
Remol, O. C.....	19	00	.....
Richardson, J. W.....	110	72	.....
Rousch, Emil.....	24	22	.....
Radke, Fred.....	19	33	.....
Simons, Jake.....	33	33	.....
Strong, W. B.....	972	15	.....
Schmidt, Mathias.....	23	33	.....
Scott, Gerhardt.....	10	00	.....
Stowe, W. D.....	320	43	.....
Stinhauer, H. A.....	138	67	.....
Saxe, Merton.....	22	66	.....

"A"—General Fund Disbursements for 1906.

<i>Diseased Animals Slaughtered—continued.</i>		
Southard, Mrs. H.....	37 16	.....
Spencer, M. T.	66 66	.....
Skare, H. O.....	141 32	.....
Skalitzky, Fred J.,	18 22	.....
Stangler, Frank K.,	100 20	.....
Simonson, S. T.,	388 22	.....
Smith, Martin	19 77	.....
Schulter, Carl	250 20	.....
Steffen, Fred	190 86	.....
Sahr, Albert	16 66	.....
Slade, S. D. & Sharp, R. E.	64 44	.....
Schenck, Fred	327 05	.....
Stevens, Stephen	21 33	.....
Sleeter, Aug.	146 43	.....
Schultz, Aug.	20 00	.....
Sommers, Wm.	30 00	.....
Strausberg, Chas.	63 10	.....
Smith, Roscoe	30 66	.....
Tamblingson, Will.....	20 22	.....
Twesme, Gust.....	16 66	.....
Tent, August.....	24 66	.....
Utter, Delbert.....	243 74	.....
Vaughn, W. W. & Sons.....	190 00	.....
Verhalen, P. J.....	30 88	.....
Wekslae, Sam.....	33 33	.....
Winker, Geo.....	20 00	.....
Wilkins, Horace.....	26 66	.....
White, Isaac.....	33 33	.....
Waldruff, Jas.....	33 33	.....
Wagner, John.....	254 00	.....
Weigel, Chas.....	20 00	.....
Westerveld, William.....	409 97	.....
Williams, A. R.....	50 00	.....
Williams, David F.	26 66	.....
Winkler, C.....	369 08	.....
Wollin, Fred.....	29 54	.....
Winger, Geo.....	30 00	.....
Wolf, Carl.....	73 32	.....
Wollen, Aug.....	79 98	.....
Youngren, Andrew.....	100 00	.....
Zimmermann, Fred.....	42 66	.....
Zenk, Ferdinand.....	40 44	.....
		\$26,101 93
<i>State Treasury Agent—</i>		
Eli Pederson, 25 per cent of fees.....	\$607 50	.....
Edward Po'lock, 25 per cent of fees....	7,860 00	.....
Madison P. O., postage.....	80 25	.....
Western Union Tel. Co., telegrams....	50	.....
Democrat Printing Co., printing.....	78 44	.....
Wisconsin Telephone Co., messages....	42 91	.....
		\$8,669 60

*"A"—General Fund Disbursements for 1906.**Fish and Game Warden—*

American Express Co., expressage.....	\$218 24
U. S. Express Co., expressage.....	164 29	.....
Madison P. O., postage.....	452 55	.....
Western Union Telegraph Co., telegrams.....	31 17	.....
Wis. Telephone Co., messages.....	178 15	.....
Democrat Printing Co., printing.....	2,968 36	.....
C. & N. W. R'y Co., freight.....	4 12	.....
Postal Telegraph Co., telegrams.....	62	.....
		\$4,017 50

Superintendent of Public Property Dept.,

Regu ar Pay Roll, Sec. 170, W. S.:		
Bryant, Geo. E., Supt., sal.....	\$2,000 00	.....
Bennett, Chas. C., asst. supt., sal.....	1,500 00	.....
Bresee, Levi M., chief clerk, sal.....	1,400 00	.....
Ketchum, L. L., chief eng'r., sal.....	1,200 00	.....
Ennis, Joseph, asst. eng'r., sal.....	1,080 00	.....
Lawrence, Anton, asst. eng'r., sal.....	960 00	.....
Glidden, Arthur M., electrician, etc., sal	834 84	.....
Baker, Egbert, gas fitter, etc., sal.....	468 70	.....
Priest, James, state carpenter, sal.....	1,000 00	.....
Gusman, Chas., 1st asst., sal.....	375 00	.....
Runnells, S. H., 2nd asst., sal.....	780 00	.....
Sweeney, Jerry, fireman, sal.....	356 45	.....
Harrington, Edward, asst. sal.....	780 00	.....
Beyler, Chas., fireman, sal.....	780 00	.....
Mason, Geo. H., carpenter, sal.....	525 00	.....
Henwood, Wm. A., painter, sal.....	900 00	.....
Homme, Tolleff O., electrician, asst., sal	780 00	.....
Ketchum, Merritt, gas fitter, etc., sal..	860 00	.....
Kurz Michael, shipping clerk, sal.....	900 00	.....
Ford, Math., police, sal.....	744 00	.....
Lavin, Matt, police, sal.....	744 00	.....
Higgins, Frank, police and janitor, sal.	744 00	.....
Lafferty, Robt., police, sal.....	744 00	.....
Cobb, W. H., police, sal.....	744 00	.....
Dodge, S. T., police, sal.....	744 00	.....
McIntosh, Wm. J., police, sal.....	340 00	.....
Bancroft, Geo., police, sal.....	744 00	.....
Matzdorf, Martin, police, sal.....	404 00	.....
Crampton, Nath A., night watch, sal...	744 00	.....
Lyons, John, police, sal.....	744 00	.....
Rasmussen, Jas., elevator operator, sal.	744 00	.....
Oleson, Chas., janitor, sal.....	744 00	.....
Rawson, M. J., janitor, sal.....	340 00	.....
Taylor, C. F., janitor, sal.....	340 00	.....
Jenson, K W., janitor, sal.....	744 00	.....
Disch, Wm., janitor, etc., sal.....	329 61	.....
Elverkrug, Ole O., janitor, sal.....	744 00	.....
Vail, Frank L., janitor, sal.....	744 00	.....
Howard, C. C., janitor, sal.....	744 00	.....
Wanamaker, C. H., janitor, sal.....	744 00	.....
Eckern, Even, janitor, sal.....	744 00	.....
Arnold, James, janitor, sal.....	744 00	.....
Miller, Wm., janitor, sal.....	744 00	.....
Baas, Stephen, janitor, etc., sal.....	496 00	.....

*"A"—General Fund Disbursements for 1906.**Supt. of Public Property Dept.—cont'd.*

Lorsch, John, janitor, sal.	404 00	.....
Bridge, J. C., janitor, sal.	434 00	.....
Qualley, R. N., Carpet man, sal.	744 00	.....
Bakken, Lars. T., cuspidor cleaner, sal.	660 00	.....
Schermerhorn, John, laborer, sal.	660 00	.....
Gilbert, J. D., laborer, sal.	605 00	.....
Anderson, Eric, laborer, sal.	660 00	.....
Lapine, Louis, laborer, sal.	292 78	.....
Davies, T. J., laborer, sal.	660 00	.....
Doyle, Patrick, laborer, sal.	660 00	.....
Coulter, Geo., laborer, sal.	660 00	.....
Peterson, Andrew, laborer, sal.	660 00	.....
Comford, Richard, laborer, sal.	660 00	.....
Drake, H. C., laborer, sal.	165 00	.....
Malm, John, laborer, sal.	301 61	.....
Baas, Stephen C., laborer, sal.	201 67	.....
Ensign, M. L., laborer, sal.	641 67	.....
Emerson, Alfred E., laborer, sal.	110 00	.....
Prout, William, laborer sal.	367 22	.....
Verbeck, C. W., laborer, sal.	354 84	.....
Tibbetts, Geo. D., laborer, sal.	283 28	.....
Halseth, Emery J., laborer, sal.	353 06	.....
Olson, Emanuel, laborer, sal.	151 39	.....
Marks, Patrick, laborer, sal.	137 50	.....
De Rienzo, Mary, scrub woman, sal.	456 25	.....
Wiric, Mary, scrub woman, sal.	456 25	.....
Roberts, Mary, scrub woman, sal.	456 25	.....
Hagenbacker, Bertha, scrub woman, sal.	456 25	.....
Thomas, Ethel D., stenographer, sal....	152 90	.....
Gilbert, Sarah A., stenographer, sal....	190 00	.....
McCoy, J. B., laborer, sal.	55 00	.....
Starkweather, Lena, scrub woman, sal....	456 25	.....
Reidy, John, laborer, sal.	275 00	.....
		\$47,646 77

Extra Pay Roll, Chap. 419, Laws 1901:

Prasser, Frank, laborer, sal.	18 33	.....
Vonckx, Alex, laborer, sal.	27 50	.....
Oppell, John, laborer, sal.	220 00	.....
Wolff, Fritz, laborer, sal.	220 00	.....
Paulson, Edward, laborer, sal.	220 00	.....
Hart, H. G., foreman, sal.	129 85	.....
Nebel, Geo., laborer, sal.	30 80	.....
Brabant, Anton J., laborer, sal.	38 85	.....
Marks, Patrick, laborer, sal.	110 00	.....
Hilstead, S. J., laborer sal.	110 00	.....
Bridge, J. C., policeman, sal.	124 00	.....
Drake, H. C., laborer, sal.	110 00	.....
Nebel, George, laborer, sal.	27 00	.....
Jordon, Sam'l S., laborer, sal.	32 60	.....
Gusmann, Chas., carpenter, sal.	525 00	.....
Reidy John, laborer, sal.	359 30	.....
Gilbert, J. D., laborer, sal.	55 00	.....
Hoffman, John, laborer sal.	385 00	.....
Shetter, John, laborer, sal.	354 84	.....

"A"—General Fund Disbursements for 1906.

<i>Supt. of Public Property Dept.—cont'd.</i>		
Paulson, Edward, laborer, sal.	55 00	.....
Kaper, Wm., laborer, sal.	353 06	.....
Emerson, Alfred E., laborer, sal.	385 00	.....
Mason, Washington, laborer, sal.	353 06	.....
Dahl, Harry, clerk, sal.	100 69	.....
Dahl, Theo. R., clerk, sal.	52 79	.....
Braley, A. E., clerk, sal.	330 17	.....
Whitney, Bradford, clerk, sal.	200 69	.....
Kufalk, Max, clerk, sal.	315 00	.....
Breidenbach, O. H., clerk, sal.	1 00	.....
Schram, Peter, clerk, sal.	4 97	.....
Karges, R. A., clerk, sal.	27 87	.....
Preston, C. H., clerk, sal.	122 30	.....
Wulfig, Alice, stenographer, sal.	55 00	.....
Stromme, Olaf, clerk, sal.	160 67	.....
Cooper, M. D., clerk, sal.	140 51	.....
Perry, J. L., clerk, sal.	158 26	.....
Lehmann, H. J., clerk, sal.	142 94	.....
Lampert, J. G. B., clerk, sal.	163 85	.....
Nelson, C. E., clerk, sal.	158 80	.....
Webster, L. B., clerk, sal.	149 37	.....
Sullivan, Daniel, clerk, sal.	11 94	.....
Mahon, F. J., clerk, sal.	155 59	.....
Auer, F. C., clerk, sal.	159 99	.....
Bell, Harry, clerk, sal.	130 19	.....
Benton, Homer, clerk, sal.	94 20	.....
Dunning, Leroy, clerk, sal.	40 00	.....
		\$7,120 98
<i>Custodian Memorial Hall—</i>		
Rood, H. W.	\$1,000 02	.....
		\$1,000 02
<i>Incidental Expenses under Sec. 293, W. S., and Acts Amendatory—</i>		
Austin, A. E. & Co.	\$7 50	.....
Addressograph Co.	46 05	.....
Acme Mfg. Co.	6 00	.....
Bristol Co.	7 50	.....
Barckham, W. G.	7 00	.....
Bird & Stadelmann	9 35	.....
Business World Co.	10 25	.....
Breese & Stevens Est. of	10 00	.....
Burroughs Adding Machine Co.	387 25	.....
Black, H. A.	5 50	.....
Burdick & Murray	155 00	.....
Bank Law Pub. Co.	353 00	.....
Bradstreet Co.	100 00	.....
Bischoff, Geo. L.	24 75	.....
Bryant, George E.,	110 00	.....
Buckmaster, J. A.	1 75	.....
Blashfield, A. J.	6 00	.....
C. & N. W. Ry. Co.	302 26	.....

*"A"—General Fund Disbursements for 1906.**Incidental Expenses under Sec. 293, W. S.,
and Acts Amendatory—continued.*

C. M. & St. P. Ry. Co.	160 08	.....
Cantwell, Pt'g. Co.	43 23	.....
Capital City Green House	188 35	.....
Consolidated Time Lock Co.	65 00	.....
City of Madison water dept.	38 86	.....
College Book Store	10 00	.....
Conklin & Son	812 68	.....
Capital City Paper Co.	240 50	.....
Crawford, David A.	15 00	.....
Clark Engraving Co.	181 54	.....
Capital City Commercial College	18 50	.....
Crane Company	17 43	.....
Cooley, C. F.	15 50	.....
Dearborn, Drugs & Chemical Works ...	92 76	.....
Democrat Printing Co.	463 41	.....
Dane County Telephone Co.	904 30	.....
Downey & Kruse Co.	4 50	.....
Dickey, Jas. R.	2 00	.....
Detroit Leather Specialty Co.	7 20	.....
Dana, Wm. B. Co.	10 00	.....
Erickson, Mrs. E. A.	95 90	.....
Eugene, Mary S.	97 00	.....
Electrical Supply Co.	43 02	.....
Eastman F. B.	2 51	.....
Eclipse Paint & Mfg. Co.	38 72	.....
Electric Appliance Co.	105 98	.....
Engraving News Pub. Co.	5 00	.....
Estabrook, H. P.	18 00	.....
Ford, C. F.	23 50	.....
Frederickson, A. D. & J. V.	437 97	.....
Findorff J. H.	161 75	.....
France Packing Co.	17 20	.....
Fairbanks Morse & Co.	50 00	.....
Furey, Michael.	2 00	.....
Fritz, Carl B.	3 50	.....
Freeman, S. & Sons Mfg. Co.	13 80	.....
Gautz & Staerke.	6 00	.....
Grimm's Book Bindery.	111 93	.....
Gould, Wells & Blackburn Co.	71 04	.....
Græig, John	32 50	.....
Gallagher, John Co.	50 50	.....
Gamm, W. J.	12 50	.....
Germo Mfg. Co.	22 50	.....
General Electric Co.	50 00	.....
Gleason, H. L.	50	.....
Gray, Jas. R. & Co.	6 75	.....
Hartwig, Mrs. Ida	155 00	.....
Ha'perim, M.	27 50	.....
Haswell, A. & Co.	2,040 37	.....
Haak, Wm. J.	12 10	.....
Herring, Fred	1 50	.....
Halbach, John P.	1 10	.....
Huels, Fred	20 40	.....
Haven, E. D.	9 00	.....
Hayes, Thos.	12 00	.....

*"A"—General Fund Disbursements for 1906.**Incidental Expenses under Sec. 293, W. S.
and Acts Amendatory—continued.*

Harden Hand Grenade Co.....	84 00	
Harloff, P. F.	1 60	
Ill. Cent. Ry. Co.	4 63	
Iverson, J. C. Co.	12 50	
Jarvis, C. W.	328 50	
Jenkins Bros.	7 65	
Kroncke Bros.	138 11	
Kaiser Bros.	85 93	
Krehl & Son	12 60	
Knauber J. Litho. Co.	573 00	
Kayser Mfg. Co.	3 60	
King & Waker	10 70	
Kornhauser, Alex. Co.	3 60	
Kreul, Wm. C.	25 00	
Keuffee and Esser Co.	35 00	
Keeley, Neckerman & Kessenich	357 47	
Kenfield Pub. Co.	2 00	
Laird and Lee	24 55	
Ledwith, Geo.	2 75	
Link Belt Machine Co.	3 64	
Little Brown & Co.	1 64	
Meyer, Henrietta	100 15	
Madison Gas & Electric Co.	282 86	
Mautz Bros.	252 48	
Mayers, Andrew, A.	128 19	
Moseley, Jas. E.	1,157 78	
Muller, The Co.	54 13	
Menges Pharmacies	15 00	
Matson and Klein	37 45	
Mil. Dustless Brush Co.	23 71	
Madison Tent and Awning Co.	9 60	
Michie, The Co.	9 00	
MacMillan Co.	2 95	
Missouri American Electric Co.	60 00	
Miller, H. C. Co.	2 00	
Mahaney, Chas.	32 38	
Mitchell, J. W.	8 90	
McPherson, P. B.	29 00	
McGowan, H. B.	3 50	
McClurg, A. C. & Co.	4 72	
Newbury & Peper	82 15	
New York Store	8 25	
Nelson, Jennie	70 00	
Northwestern Litho. Co.	64 30	
Niedecken, H.	339 53	
National Railway Pub. Co.	8 25	
Owens, Wm.	179 37	
Olson, Olga	3 00	
Orvis, Wm. H.	4 00	
Odell, R. H.	6 00	
Olson, A. & B.	358 40	
Oppel, W. A.	1 75	
Pollard, Theobald C.	74 29	
Pork, R. L. & Co.	36 00	
Parkinson-Marling Lbr. Co.	930 94	

*"A"—General Fund Disbursements for 1906.**Incidental Expenses under Sec. 293, W. S.
and Acts Amendatory—continued.*

Prosser, Frank	2 50	.....
Parsons It'g. & Stationery Co.	57 10	.....
Park, Wm. J.	2 25	.....
Pyle, Jas. A. & Sons	72 43	.....
Park & Saffle Co.	30 00	.....
Pasteur, Vaccine Co.	75	.....
Piper Bros.	3 80	.....
Planer, F. C.	1 00	.....
Paltz, John	1 00	.....
Rosenkrans, O. L. & Thatcher Co.	2 10	.....
Remington Typewriter Co.	602 15	.....
Red Cross Hygenic Co.	45 00	.....
Reynolds, E. S.	167 75	.....
Re-New Lamp Co.	21 75	.....
Riverside Printing Co.	50 00	.....
Reiner, Henry	25 00	.....
Ridgeway Dynamo Engine Co.	8 25	.....
Railway Age. Co., The	4 00	.....
Railway Equipment & Pub. Co.	1 00	.....
Railroad Gazette	5 00	.....
Russell, C. M.	19 00	.....
Schweinem, Mrs. E.	101 80	.....
Sumner & Morris	410 49	.....
Stumpf & Yaw.	1 68	.....
Smith, Premier Typewriter Co.	504 80	.....
Stuerke, Geo. H.	10 00	.....
Spectator Co.	11 50	.....
Schwaab Stamp & Seal Co.	17 75	.....
Silberstein, A. L.	35 28	.....
Stephenson & Studemann	12 45	.....
Stechert Geo. E.	7 68	.....
Scheler Bros.	12 26	.....
Street Railway Journal	3 00	.....
Twentieth Century Co.	1 75	.....
Thomas, Polk	31 75	.....
Trask, Albertine	96 00	.....
Tunison H. C.	1 75	.....
Tauzy, Benj. W.	45 00	.....
Trainor, Wm.	18 75	.....
Troemel, Frank	2 00	.....
Underwood Typewriter Co.	4 00	.....
Vaas, Maw Dry Goods Co.	16 55	.....
Wayman, Victor	141 60	.....
Western Electric Co.	8 00	.....
Wright, A. G.	6 00	.....
Wolf & Kubley	13 90	.....
West Disinfecting Co.	54 25	.....
Witte, Eli	38 75	.....
Weaver Drug Store	28 46	.....
Wisconsin Telephone Co.	496 50	.....
Williamson Pen Co.	2 40	.....
Western Packing & Supply Co.	17 45	.....
Wall Street Journal	12 00	.....
		\$17 984 92

"A"—General Fund Disbursements for 1906.

<i>Expenses under Chap. 249 Laws 1905.</i>		
Moseley, James E.	\$2,090 00	\$2,090 00
<i>Expenses under Chap. 428 Laws 1905.</i>		
Moseley, James E.	\$232 00	\$232 00
<i>Stationery—</i>		
Cantwell, James D.	\$425 00	
Parsons Printing and Stationery Co. . .	14 90	
Moseley, Jas. E.	1,679 15	
Gray, T. S. Co.	65 45	
Knauber, J. Litho. Co.	1,246 13	
Smith, Frank G. & Co.	270 58	
Park, Wm. J.	2 00	
Park & Saffle Co.	5 25	
West, H. H. Co.	150 00	
Niedecken, H.	504 35	
Capital City Paper Co.	267 81	
		\$4,630 62
<i>Paper—</i>		
Bauer, E. A.	\$17,222 10	\$17,222 10
<i>Fuel for Capitol—</i>		
Cooley, C. F.	\$5,142 25	
Conklin & Sons	9,243 25	
		\$14,385 50
<i>Insurance of Capitol—</i>		
Treas. State Insurance Fund, premiums	\$993 60	\$993 60
<i>Miscellaneous—</i>		
American Express Co., expressage	\$237 42	
United States Express Co., expressage	188 38	
Democrat Printing Co. printing	410 20	
Madison P. O., postage	1,487 00	
Wisconsin Telephone Co., messages	3 85	
Western Union Telegraph telegrams ..	28 92	
		\$2,355 77
<i>Board of Forestry—</i>		
Griffith, E. M., state forester, sal. & exp.	\$3,103 54	
Castle, Mildred A. clerk, sal.	715 00	
Collman, Fred A., service	225 00	
Moody, Frank B., asst. state forester sal. & exp.	263 79	
American Express Co., expressage	5 54	
United States Express Co., expressage	25	

"A"—General Fund Disbursements for 1906.

Western Union Telegraph Co., telegrams	1 25	.....
Democrat Printing Co., printing	82 63	.....
Madison P. O., postage	23 00	.....
Harmon, Geo. W. services & exp.	40 00	.....
Smith, Davis, services & exp.	61 90	.....
King, Geo. E., prints	17 26	.....
Lambert, W. D., adv.	2 90	.....
		\$4,542 06
WISCONSIN NATIONAL GUARD.		
<i>Adjutant General's Department—</i>		
Edwards, J. B., asst. surg. gen. sal. & exam'ns.	\$660 27	.....
Foster, F. L., examinations	6 40	.....
Grannis, E. H., examinations	23 20	.....
Rood, C. A., examinations	13 20	.....
Boardman, C. R. adjt. gen., sal. & exp.	2,234 82	.....
Lamb, C. F., bond of M. C. Bergh, paymaster	20 00	.....
Holway, O., exp. to convention	6 42	.....
Esser, L. Co. medals	25 00	.....
Morgan, M. E., exp.	12 60	.....
R. W. Mueller care and feed for horses, etc.	1,650 00	.....
Clark Eng. Co. cuts	63 40	.....
Gruetzmacher, F. W., inspection	16 00	.....
Monroe W. B., examinations	7 20	.....
Webb, E. P., examinations	4 00	.....
Voorns, C. W., examinations	8 08	.....
U. S. Express Co., express	29 37	.....
Madison P. O., postage, etc.	685 00	.....
W. U. Tel. Co., telegrams	11 92	.....
Am Exp. Co., express	70 02	.....
Dem. Ptg. Co. printing	657 27	.....
Wis. Tel. Co., messages	34 85	.....
King, Chas., inspection	400 00	.....
Murphy, Ernest Van D., inspection	100 00	.....
Woodward, Chas. G., inspection	100 00	.....
Jno. G. Salsman, asst. adjt. gen. sal. & exp.	1,942 70	.....
Russell, C. H., pension clerk, sal.	1,380 00	.....
E. S. Driver, vol. serv. clerk and stenographer, sal.	1,200 00	.....
Williams, J. M., clerk	720 00	.....
Priestley, M. W., bookkeeper	840 00	.....
Herbst, S. C., whiskey	14 00	.....
McClure, F. E., examinations	6 00	.....
Miller, H. C., examinations	1 20	.....
McRoe, J. D., examinations	17 20	.....
Spawn, M. G., examinations	10 40	.....
Albee, E. S., examinations	20 80	.....
Welch, T. R., examinations	18 00	.....
Webster, B. N., examinations	4 00	.....
Atwood, J. B., examinations	5 20	.....
Lange Jno, Drug Co., supplies	35 10	.....

*"A"—General Fund Disbursements for 1906.**Adjutant General's Dept.—continued.*

Winchester, W. H., examinations	4 40	.....
Bergh, M. C., amt. paid to N. L. Slater	24 75	.....
Bergh, M. C., amt. paid to P. J. Chambers	11 00	.....
Frew, J. W., examinations	12 40	.....
Sattre, O. M., examinations	4 00	.....
Spencer, L. E., examinations	8 00	.....
Seaman, G. E., examinations	58 00	.....
Trast, J. D., dues	14 00	.....
McCully, James, exp.	5 00	.....
Cronyn, Wm. J., examinations	26 00	.....
Foster, Frederick, examinations	4 40	.....
Patzer, Adolph, services	84 00	.....
Wing, W. S., examinations	5 20	.....
Bunn, E. F., exp.	34 10	.....
Caswell, H. O., examinations	29 60	.....
Iverson, J. C. Co. frames	5 25	.....
Williams, H. H., ex.	8 40	.....
Dunn, J. F., ex.	6 80	.....
Amer. Bonding Co. of Baltimore, prem. on bond	154 00	.....
Beveridge Byron, examination	11 20	.....
Beveridge, T. F., examination	50 80	.....
Postal Tel. Co., telegrams	25	.....
Barnes, E. E., examinations	34 40	.....
Lamb, C. F., premiums on bond	20 00	.....
Army and Navy Journal, sub.	6 00	.....
Frost, John D., dues	14 00	.....
1st. Reg. Field Staff and Band, pay roll	1,382 42	.....
1st Reg. Co. A, pay roll	866 47	.....
1st. Reg. Co. A, allowance	1,030 00	.....
1st. Reg. Co B, pay roll	879 77	.....
1st. Reg. Co. B, allowance	835 00	.....
1st. Reg. Co. C, pay roll	822 92	.....
1st. Reg. Co. C, allowance	815 00	.....
1st. Reg. Co. D, pay roll	899 19	.....
1st. Reg. Co. D, allowance	1,045 00	.....
1st. Reg. Co. E, pay roll	972 14	.....
1st Reg. Co. E, allowance	1,065 00	.....
1st. Reg. Co. F, pay roll	1,010 52	.....
1st. Reg. Co. F, allowance	1,080 00	.....
1st. Reg. Co. G, pay roll	931 19	.....
1st Reg. Co. G, allowance	845 00	.....
1st Reg. Co. H, pay roll	935 67	.....
1st. Reg. Co. H, allowance	850 00	.....
1st. Reg. Co. I, pay roll	1,012 77	.....
1st. Reg. Co. I, allowance	890 00	.....
1st. Reg. Co. K, pay roll	961 52	.....
1st. Reg. Co. K, allowance	1,060 00	.....
1st. Reg. Co. L, pay roll	889 89	.....
1st. Reg. Co. L, allowance	845 00	.....
1st. Reg. Co. M, pay roll	968 77	.....
1st. Reg. Co. M, allowance	870 00	.....
1st. Reg. Adjutant	430 00	.....
1st. Reg. Major's allowances	150 00	.....

*"A"—General Fund Disbursements for 1906.**Adjutant General's Dept.—continued.*

1st. Reg. Colonel's allowances	100 00	.....
2nd. Reg. Co. A, pay roll	1,034 50	.....
2nd. Reg. Co. A allowance	885 00	.....
2nd. Reg. Co. B, pay roll	875 19	.....
2nd. Reg. Co. B, allowance	885 00	.....
2nd. Reg. Co. C, pay roll	825 94	.....
2nd. Reg. Co. C, allowances	810 00	.....
2nd. Reg. Co. D, pay roll	847 02	.....
2nd. Reg. Co. D, allowance	825 00	.....
2nd. Reg. Co. E, pay roll	1,038 19	.....
2nd. Reg. Co. E, allowance	885 00	.....
2nd. Reg. Co. F, pay roll	938 00	.....
2nd. Reg. Co. F, allowance	850 00	.....
2nd. Reg. Co. G, pay roll	1,014 92	.....
2nd. Reg. Co. G, allowance	875 00	.....
2nd. Reg. Co. H, pay roll	1,008 52	.....
2nd. Reg. Co. H, allowance	880 00	.....
2nd. Reg. Co. I, pay roll	816 52	.....
2nd. Reg. Co. I, allowance	810 00	.....
2nd. Reg. Co. K, pay roll	977 50	.....
2nd. Reg. Co. K, allowance	860 00	.....
2nd. Reg. Co. L, pay roll	1,012 75	.....
2nd. Reg. Co. L, allowance	820 00	.....
2nd. Reg. Co. M, pay roll	898 14	.....
2nd. Reg. Co. M, allowance	830 00	.....
2nd. Reg. Adjutant	430 00	.....
2nd. Reg. Field Staff and Band	1,424 52	.....
2nd. Reg. Major's allowances	150 00	.....
2nd. Reg. Colonel's allowances	100 00	.....
3rd. Regt. Co. A, pay roll	1,043 59	.....
3rd. Regt. Co. A, allowance	890 00	.....
3rd. Regt. Co. B, pay roll	1,030 94	.....
3rd. Regt. Co. B, allowance	890 00	.....
3rd. Regt. Co. C, pay roll	1,043 77	.....
3rd. Regt. Co. C, allowance	890 00	.....
3rd. Regt. Co. C, pay roll	1,036 27	.....
3rd. Regt. Co. D, allowance	890 00	.....
3rd. Regt. Co. E, pay roll	1,040 27	.....
3rd. Regt. Co. E, allowance	890 00	.....
3rd. Regt. Co. F, pay roll	1,039 17	.....
3rd. Regt. Co. F, allowance	890 00	.....
3rd. Regt. Co. G, pay roll	1,048 42	.....
3rd. Regt. Co. G, allowance	890 00	.....
3rd. Regt. Co. H, pay roll	140 92	.....
3rd. Regt. Co. H, allowance	885 00	.....
3rd. Regt. Co. I, pay roll	1,025 69	.....
3rd. Regt. Co. I, allowance	885 00	.....
3rd. Regt. Co. K, pay roll	1,043 00	.....
3rd. Regt. Co. K, allowance	885 00	.....
3rd. Regt. Co. L, pay roll	1,026 55	.....
3rd. Regt. Co. L, allowance	890 00	.....
3rd. Regt. Co. M, pay roll	1,047 27	.....
3rd. Regt. Co. M, allowance	890 00	.....
3rd. Regt., adjutant	430 00	.....
3rd. Regt. field staff and band	1,377 00	.....

*"A"—General Fund Disbursements for 1906.**Adjutant General's Dept.—continued.*

3rd Regt., major's allowance	150 00	.....
3rd Regt. colonel's allowance	100 00	.....
3rd Regt. hospital corps	1,113 43	.....
1st Bat. field artillery, pay roll	1,194 97	.....
1st Bat. field artillery, allowances	2,740 00	.....
Troop A, 1st Cav. pay roll	1,029 44	.....
Troop A, 1st Cav., allowances	2,690 00	.....
Troop A, 1st Cav., extra allowances	2,000 00	.....
10th Separate Batt. Co. A, pay roll	1,047 27	.....
10th Separate Batt. Co. A, allowances	890 00	.....
10th Separate Batt. Co. B, pay roll	959 77	.....
10th Separate Batt. Co. B, allowances	860 00	.....
10th Separate Batt. Co. C, pay roll	946 27	.....
10th Separate Batt. Co. C, allowances	860 00	.....
10th Separate Batt. Co. D, pay roll	1,008 19	.....
10th Separate Batt. Co. D, allowances	875 00	.....
10th Separate Batt. major's allowances	50 00	.....
10th Separate Batt. field staff and band	184 81	.....
10th Separate Batt. adjutant allowance	50 00	.....
General Staff Detail, pay roll	998 22	.....
Detail and competitors, pay roll	1,599 50	.....
Rifle team national competition pay roll	804 44	.....
Officers School, pay roll	726 00	.....
Barnes, E. C., Med. Dept. allowance	65 00	.....
Frew, J. W., 1st Lieut. Med. Dept. allowance	10 00	.....
Capt. Med. Dept. allowance	30 00	.....
Med. Dept. clothing fund	90 00	.....
		\$109,749 69

Quartermaster General's Department—

Hodgins, Joshua, Q. G., sal. & exp.	\$1,067 85	.....
Williams, C. R. asst. sal. & exp.	1,456 73	.....
Burroughs, E. S., sergeant, sal. & exp.	720 00	.....
Williams, Chas. R., lost property fund	1,264 62	.....
Wells, M. M., clerk, sal. & exp.	540 00	.....
Wilkinson, Leo, laborer, sal.	570 00	.....
Hodgins, Joshua, labor pay roll	2,466 39	.....
Behnken Bros., mdse.	9 10	.....
Christopherson, Soren & Son, Mdse. ..	2 50	.....
C. & N. W. Ry. Co., transportation	3,092 56	.....
C. M. & St. P. Ry. Co., transportation ..	4,872 43	.....
Wis. Cent. Ry. Co., transportation	190 67	.....
C. St. M. & O. Ry. Co., transportation ..	3,348 84	.....
Green Bay & Western Ry. Co., trans- portation	18 38	.....
Ill. Cent. Ry. Co., transportation	8 14	.....
Minn. St. P. & Sault Marie Ry. Co. transportation	5 60	.....
Davis, F. L. postage	327 25	.....
Davis, F. L., agt. Am. & U. S. Ex. Co. expressage	279 55	.....
Koch & Loeber Co., Mdse	28 60	.....
Dem. Pt'g Co. printing	306 08	.....
Andrea, Julius & Sons Co., Elec. Sup-		.....

"A"—General Fund Disbursements for 1906.

<i>Quartermaster Gen's. Dept.—continued.</i>		
plies	3 99	.....
The Berger Bedding Co.	97 44	.....
Biersach & Niedermeyer Co., tanks, cans, &c	93 50	.....
Ballentine Hardware Co., Mdse	9 40	.....
Bell, F. E., oats	94 50	.....
Dornfelt Kunert Mfg. Co., smokestack.	29 00	.....
Gimbel Bros.	15 30	.....
Goll & Frank Co.	36 55	.....
Hummell & Downing Co., paper boxes..	37 69	.....
Hoffman, & Billings Mfg Co. pipe fit- tings	29 29	.....
Johnson, C. D., telephone supplies	6 94	.....
Medferry Fendelsen Co., supplies.....	44 55	.....
Maliter, M., paper boxes.....	15 00	.....
Mohr, C. F., plaster	6 75	.....
N. W. Roofing Cornice & T. N. Ks, steel ceiling	37 72	.....
Phillips, C. J., agt. C. M. St. P. Ry. Co. Frt.	195 91	.....
C. St. P. M. & O. Ry. Co., Frt	204 01	.....
Rohde, Ferdinand, supplies.....	29 41	.....
Remington Typewriter Co., supplies....	26 05	.....
Wis. Paste Co., paste.....	38 40	.....
Armstrong, E. A.....	117 15	.....
Segelke & Kohlhaus Mfg Co., doors etc.	283 70	.....
Whitnal Coal Co., coal.....	206 53	.....
American La France Fire Eng. Co., fire extg's.	40 00	.....
O'Neil Oil & Paint Co., oil.....	271 44	.....
W. U. Tel. Co., telegrams.....	23 86	.....
Northwestern Furniture Co., offi's fur- niture	54 80	.....
Bradley, Arthur, hay.....	34 80	.....
Eberkart, W. F., oils, etc.....	9 30	.....
Williams, C. R., mdse.....	163 30	.....
Williams, C. R., Ex. of Rifle Team, Na- tional convention.....	775 95	.....
Gleason, L. E. & Son, supplies.....	23 35	.....
The Siefert & Baum Sta. Co., supplies..	15 70	.....
Arzt, John, hay.....	49 67	.....
Bond & Skinners Co., cement.....	51 80	.....
Taylor, Geo., straw.....	17 27	.....
Hansen, Robt. L., supplies.....	12 90	.....
Haton, C. H., supplies.....	186 22	.....
Alsted Karsten Co., medals.....	30 00	.....
Frohmeader, Geo. M., supplies.....	55 29	.....
Marvin Mickels & Bradley, supplies....	308 94	.....
Peters Cartridge Co., cartridges.....	606 30	.....
Seibold, Chas. H., lumber.....	247 36	.....
The Goli & Frank Co., supplies.....	13 64	.....
Wherealt, A., hay.....	8 24	.....
Olson, Aug. N., paint.....	6 30	.....
Fredrickson, F. C., harness supplies....	19 60	.....
Esser Louis Co., medals.....	250 00	.....

"A"—General Fund Disbursements for 1906.

<i>Quartermaster Gen's. Dept.—continued.</i>		
The Art Metal Construction Co., case..	105 00	.....
Wisconsin Telephone Co.....	18 20	.....
Schwaab Stamp & Seal Co., stamps....	28 18	.....
Madison Saddlery Co., supplies.....	50 73	.....
Northern Pacific R'y Co., tran's.....	7 52	.....
Kenyon, C. Co.,.....	457 50	.....
Lewis, W. B., disinfectant.....	12 50	.....
Menomonie Electric Mfg Co., B rods..	44 00	.....
Treas. State Insurance Fund, premiums.	965 52	.....
		\$27,199 65
<i>State Historical Society—</i>		
Alsheimer, Elizabeth, housemaid, sal...	\$351 00	.....
Adams, W. F., books.....	25 42	.....
American Statistical Ass'n, sub.....	4 00	.....
American Express Co., expressage.....	353 35	.....
Appleby, E. F., book.....	3 00	.....
A. L. A. Publishing Bd., books.....	6 98	.....
Alford Bros., laundry.....	96 00	.....
Adams, Edna, reading room asst., sal..	511 77	.....
American Economic Ass'n, dues.....	3 00	.....
American Historical Ass'n, dues.....	3 00	.....
American Library Ass'n, books.....	4 00	.....
Abbott, William, books.....	5 00	.....
Anjon, Gustav, books.....	10 00	.....
Adair, John W., books.....	10 15	.....
Anderson Auction Co., books.....	81 75	.....
Americus Book Co., books.....	172 27	.....
Beecroft, Daisy G., sup't's clk., sal....	658 15	.....
Butts, Bennie, messenger	624 00	.....
Boston Book Co., book.....	9 00	.....
Beecroft, Lillian J., supply clk., sal....	8 25	.....
Bradley, I. S., lib. and ass't sup't, sal..	1,600 00	.....
Borhmt, John repairing.....	68 00	.....
Bryner, B. C., book.....	2 50	.....
Britnell, Albert, books.....	17 95	.....
Bell, J. P. Co., book.....	2 60	.....
Barrie, Geo. & Sons, books.....	24 00	.....
Butterfield, W. A., book.....	3 00	.....
Beers, J. H. & Co.....	7 50	.....
Burrows Bros. Co.....	15 00	.....
Boehmeke, Martha, services.....	14 50	.....
Burton, Robert, books.....	8 50	.....
Colonial So. of Pa. books.....	5 00	.....
Clark, A. S., books.....	6 27	.....
C. & N. W. R. R. Co., freight.....	27 71	.....
Cone, Stephen D., books.....	8 00	.....
Clark, Henry W.....	5 00	.....
Courier Journal Job Printing, book...	5 00	.....
Clark, The A. H. Co., books	234 70	.....
Carpenter, A. G., book.....	17 95	.....
Curtis, E. R., photos.....	5 00	.....
Conklin & Sons, ice.....	30 00	.....
C. M. & St. P. R. R. Co., freight.....	95 21	.....
Chittenden, H. M., maps.....	4 75	.....
Clark Eng. Co., halftones	67 55	.....

*"A"—General Fund Disbursements for 1906.**State Historical Society—continued.*

Cole, T. L., books	650 75	.....
Cadby, John W., books	24 50	.....
College Book Store, books	3 70	.....
Club for Colonial Reprints, books	4 50	.....
Cotton, Jane Baldwin, books	3 00	.....
Cram, Geo. F., books	10 50	.....
Collier, P. F., Magazine	2 20	.....
Coo'ey, C. F., supplies	28 87	.....
Davenport, Donley, elevator att'd, sal..	50 00	.....
Democrat Printing Co.	5,678 48	.....
Dane Co. Tel. Co., rental and messages.	87 00	.....
De Witt & Snelling, books	75 00	.....
Dennison Mfg. Co., supplies	12 39	.....
Dixon, Zella A., books	3 50	.....
Doonan, J. T. & Co.	2 56	.....
Dutton E. P. & Co.	81 00	.....
Dewey Pub. Co.	5 00	.....
Electrical Supply Co., supplies	31 23	.....
Egypt Exploration Fund, books	18 50	.....
Elzas, Barnett A., books	6 25	.....
Espy, Florence M., books	5 00	.....
Essex Institute, The, books	6 90	.....
Enos, The Co., supplies	10 00	.....
Emerson W. H. E., book	7 00	.....
Evans, Chas. book	15 00	.....
Foster, Mary S., reading room chief, sal.	715 40	.....
Ferris & Ferris, drayage	30 50	.....
Findley & Co., soap	6 75	.....
Gunkel, Tillie, housemaid, sal.	410 40	.....
Gamm, W. J., repairs	7 00	.....
Gibson Soap Co., supplies	12 00	.....
Gagnon, P., book	24 85	.....
Gross, Philip, Hardware Co., supplies..	18 04	.....
Genealogical Ass'n, books	7 50	.....
Gamb'e, Thos., Jr., books	3 50	.....
Goodspeed Book Shop, books	28 45	.....
Gimbel Bros., curtains	7 75	.....
Grafton Press	5 00	.....
Hawley, Emma A., doc. room chief, sal.	210 00	.....
Hean, Clarence S., newspaper chief, sal.	520 00	.....
Houghton, Walter S., periodicals	19 60	.....
Har'off, P. F., supplies	2 40	.....
Holcomb, J. I. Mfg. Co. supplies	49 50	.....
Harper & Bros., books	5 00	.....
Haak, Henry J., supplies	3 60	.....
Howard, The Pub. Co., books	3 50	.....
Hunes, Geo. H., books	5 00	.....
Hartroft, F. B., books	20 00	.....
Hean, Isabel, student asst. ser.	11 25	.....
Huels, F., services	3 10	.....
Hart, Chas. Henry, books	2 50	.....
Hart, John, books	43 00	.....
Hunting, H. R., books	34 00	.....
Hustens Book Store, books	49 00	.....
Harper, F. P., books	23 00	.....
Humphrey, Geo. P., books	16 75	.....

*"A"—General Fund Disbursements for 1906.**State Historical Society—continued.*

Illinois Central R'y, freight.....	17 66	.....
James, Frances S. C., cataloguer, sal...	441 75	.....
Jackson, Hall N., books.....	9 00	.....
Jacobson, Anna, sal.....	518 47	.....
Johnson, W. G. & Co., books.....	10 80	.....
Johnson, Mable, services.....	26 25	.....
Johnson Service Co., supplies.....	29 91	.....
Kelly, Park, student asst., sal.....	233 37	.....
Kenling, Alma, housemaid, sal.....	195 40	.....
Keyes, William supplies.....	10 00	.....
Kraft, Geo., services and supplies.....	28 77	.....
Kehoe, Chas., night watch, sal.....	243 47	.....
Kriebel, H. W., books.....	2 00	.....
Karslake & Co., books.....	12 65	.....
Kimball Bros., books.....	3 75	.....
Ledwith, Emma, housekeeper, sal.....	110 95	.....
Lincoln, Ceylon C., museum att'd.....	641 20	.....
Library of Congress, cards.....	25 00	.....
Link, Ellen J., services.....	33 10	.....
Littlefield, G. E., books.....	310 51	.....
Library Bureau, book trucks.....	90 00	.....
Lauriat, Chas. E. & Co., books.....	6 72	.....
Little, Brown & Co.....	25 00	.....
Le Hew, Orley, janitor, etc., sal.....	83 85	.....
Lewis, Sarah, housemaid, sal.....	7 00	.....
Lowerdermilke, W. H., books.....	18 00	.....
Mabbett, Leora E., periodical room asst., sal.....	426 60	.....
Mills, Elizabeth B., periodical Room asst., sal.....	484 92	.....
Moles, Martha E., cataloguer.....	248 48	.....
Mil. Press C'ipping Bureau, clippings..	36 05	.....
Madison Tent & Awning Co., awnings..	10 00	.....
Mussel's Joel Sons, books.....	40 50	.....
Madison P. O., postage, etc.....	947 00	.....
Morris, Howard, atlas.....	24 75	.....
McMillan, The Co., books.....	3 50	.....
Meyer, Helen, services.....	79 50	.....
Miller, Carl F., services.....	56 75	.....
Morrison, Noah F., books.....	65 04	.....
Mautz Bros., supplies.....	25 38	.....
Mueller, The Co., services.....	25 00	.....
Moore, W. H., books.....	322 80	.....
Miner, H. A., ft.....	1 76	.....
Malkan, Henry, books.....	29 75	.....
Mausbach, Anna, housemaid, sal.....	47 76	.....
Mu'holland St. Clair A., book.....	9 00	.....
Military Hist. Co. of Mass., book.....	7 50	.....
Martin, Deborah B., services.....	10 00	.....
Meyer, Dorthy, housemaid, sal.....	38 44	.....
Morris, John D. & Co., book.....	9 60	.....
McClurg, A.C. & Co., books.....	675 38	.....
McSloaine, Mabel, book.....	3 00	.....
Nunns, Annie A., sup's sec'y, salary ..	421 20	.....
Nelson, Magnus, asst. eng., etc.....	760 00	.....
Nelson, Carl, supplies, labor etc., sal ..	88 40	.....

*"A"—General Fund Disbursements for 1906.**State Historical Society—continued.*

New York Store, Supplies	6 42	.....
Nelson, Gertrude, services	241 64	.....
New Eng. Hist. Gen. Society, books	10 00	.....
Newhall, Daniel H., books	4 50	.....
National Assn. of State Libraries	10 00	.....
Nielson, Edward C., photo	5 75	.....
Northern Tissue Paper Mills, paper	27 50	.....
Otis Elevator Co., supplies	36 05	.....
Oakley, M. M. Asst. Librarian, sal. ...	1,200 00	.....
Oppel, Wm. A. Jr., supplies	1 75	.....
Oregon Hist. Soc., books	5 00	.....
Ohio Book Exchange, books	8 00	.....
Parkinson, Eve. general asst. sal	556 45	.....
Postal Tel. Co. telegrams	75	.....
Piper Bros. supplies	8 34	.....
Platt & Platt, books	7 50	.....
Putnam, Herbert, books	50 00	.....
Pacific Electric Co., supplies	19 50	.....
Philumalee, Will, lawn dressing	4 50	.....
Pawling, Albert S., books	2 00	.....
Putnam, Eben	10 00	.....
Phila. Casua. ty Co. premiums	12 00	.....
Robins, Mrs. W. T. books	5 00	.....
Richards, Clara, student asst. sal.	173 35	.....
Robbins, Sally Nelson, books	5 00	.....
Reinsch, Paul S., books	6 40	.....
Renault, Raoul, books	37 88	.....
Robertson, James A., copying.....	234 45	.....
Richards, H. M. M., books	5 00	.....
Sweeney, Willie, elevator att'd services.	178 08	.....
Simonds, Mildred, services	15 93	.....
Shoop, R. B., services.....	9 38	.....
Sec. of Commonwealth of Va., books	10 00	.....
Steckert, G. E. & Co., books	901 39	.....
Southeran, Henry & Co., books	459 30	.....
Sather, Caroline, housemaid	208 73	.....
Seabrook, I. D., books	37 20	.....
Spencer, Harold, checking clerk sal.	160 71	.....
Springman, Clara, housemaid sal.	7 00	.....
Sons of the Rev. in state of N. Y., books	10 00	.....
Sachse, Julius F., books	3 00	.....
Southern Book Exchange, books	71 30	.....
Salley, A. S., Jr.	5 25	.....
Sumner & Morris, supplies	6 56	.....
Stephenson & Studeman, supplies	4 56	.....
Southern Hist. Ass'n. dues	3 00	.....
Sinnett, C. N., dues	5 00	.....
Southern Hist. Society books	3 00	.....
Stevenson, Henry, Son & Stiles	112 60	.....
Schmelzer, Elizebeth, housemaid ser. ...	74 76	.....
Scopes, John E., books.....	24 50	.....
Statute Law Book Co., books	5 00	.....
Smith Book Co., books	4 70	.....
Stephens, David, brick	10 95	.....
Slocum, Chas. E., book	5 00	.....

*"A"—General Fund Disbursements for 1906.**State Historical Society—continued.*

Smith, E. W. & Co., book	6 00	.....
Tilton, Asa C. Mss. room chief, sal.	899 94	.....
Teude, Edna, housemaid sal.	339 54	.....
Treasurer city of Madison, water rent ..	31 51	.....
Thwaites, R. G. Sec. & Supt. sal. & exp.	2,104 71	.....
Thwaites, R. G. books	104 43	.....
Thwaites, R. G., bills paid	16 36	.....
Tormey, Mary, housemaid	13 00	.....
Tice & Lynch, books	9 13	.....
Traver, C. L., books	7 25	.....
U. S. Express Co., expressage	236 67	.....
University Regents, maintenance library building	195 34	.....
Usher, Samuel, book	6 40	.....
Vinji Guri, housemaid	84 12	.....
Welsh Iva A., accession clerk sal.	610 00	.....
Westbury E., engineer sal.	651 67	.....
Wipperman, Wm. student ass't. services ..	109 78	.....
W. U. Telegraph Co. telegrams	1 54	.....
Warnecke, Melia, cleaning	30 00	.....
White, Myra L., book	5 00	.....
Wilson, H. W., books	21 00	.....
Wetzel, Clara, services	3 00	.....
Wisconsin Telephone Co., exchanges	12 00	.....
Weeks, S. B., books	16 00	.....
Wohlfahrd, Andrew J., services	6 24	.....
Woodward, May, book	20 00	.....
White, James T., book	10 00	.....
Warren, W. M., elevator att'd, sal.	9 70	.....
Yawkey, Crowley Co. lumber	9 41	.....
Zimmerman, Mildred, housemaid sal. ...	42 00	.....
		\$33,012 96

Free Library Commission—

American Express Co., expressage	\$98 43	.....
A. L. A. Pub. Board, cards and books	92 65	.....
Anderson, John, Pub. Co., books	275 08	.....
Amerika Pub. Co., books	3 50	.....
Andrews, F. E., books	1 50	.....
American Civic Ass'n	2 50	.....
Arcadia Free Library books	8 00	.....
American Econ. Ass'n., books	4 00	.....
Anderson Auction Co., books	29 00	.....
American School Furniture Co., supp'ies ..	6 00	.....
Abbott, A. H. & Co., paper	65	.....
Addressograph Co., addresses	9 89	.....
Brumder, Geo., books	1,482 65	.....
Bureau of University Travel, books	5 75	.....
Bowker, R. R., books	21 52	.....
Boston Book Co., books	8 67	.....
Baldwin, Bessie R., cataloguer, sal.	253 86	.....
Brahaney, Margaret, bindery	100 67	.....
Brann, Clement & Co., catalogue	1 30	.....
Baker and Taylor Co., book	1 00	.....

*"A"—General Fund Disbursements for 1906.**Free Library Commission—continued.*

Curtiss, Lucy M., sten., sal.....	575 00	.....
Clark Engraving Co., halftones.....	18 80	.....
Callaghan and Co., books.....	13 50	.....
Chautauqua Press, books	6 30	.....
Chivers, Cedrick books	72 71	.....
Cantwell Printing Co., books.....	4 85	.....
Corcoran, Mrs. Wm., services.....	61 62	.....
Clark, Arthur & Co., book.....	4 00	.....
Century Co., book	9 00	.....
Carpenter, Mary F., clerk, sal.	101 20	.....
Collier, B. B., magazines.....	4 40	.....
Democrat Printing Co., supplies & p'tg.	1,801 17	.....
Dion, L., books	3 50	.....
Davidson, H. A., books	2 18	.....
Daus, Felix F., Duplicator Co., duplicator	11 60	.....
Elliott, Julia E., organizer and instruct-		
or, sal. and exp.	688 26	.....
Evening Wisconsin, subscription.....	3 00	.....
Freier, Herman, janitor, sal.	90 00	.....
Farrar, Frances & Co., books.....	2 25	.....
Ferris and Ferris, drayage.....	510 00	.....
Frederickson, A. D. & J. V., supplies...	82 90	.....
Findlay & Co., supplies.....	1 27	.....
Fox, Lucy, extra stenographer, sal.....	4 90	.....
Gruniaux, News and Subscription Co.,		
books	51 45	.....
Grimm, Anna E., clerk, sal.	20 86	.....
Gloege, E. H., books	2 50	.....
Greathouse, Mary C., books.....	3 50	.....
Gattiker, Emma, service.....	16 50	.....
Gimbel Bros., supplies.....	368 60	.....
Hutchins, F. A., sal. & exp.	1,329 40	.....
Houghton, Walter S., books.....	52 50	.....
Houghton, Mifflin and Co., books.....	9 00	.....
Hays, Florence A., sal. and exp.	16 25	.....
Hazeltine, Mary E., instructor, sal. and		
expenses	807 81	.....
Harper, Edith E., asst., sal.	140 00	.....
Home Library & Supply Co., book.....	7 86	.....
Harloff, P. F., supplies.....	110 00	.....
Haswell, A. Co., supplies.....	270 50	.....
Inhoff, Ono M., asst., sal.	536 33	.....
Johnston, Wm. J. Co., supplies.....	14 45	.....
Kelly, Park, clerk, sal.	1 80	.....
Kroncke, Bros., supplies.....	2 75	.....
Kulzich, Josephine, services.....	5 00	.....
Kornhauser, Alex, supplies.....	3 20	.....
Legler, H. E., sec., sal. & exp.....	2,903 87	.....
Leg'er, H. E., return of cash paid for		
books, etc.	14 20	.....
Lyon, J. B., Co., books.....	5 00	.....
Library Bureau, blanks, etc.	111 42	.....
Leary, Stewart & Co., books.....	12 63	.....
League of Library Com., books & dues..	16 50	.....
Little, Brown Co., books	10 14	.....

"A"—General Fund Disbursements for 1906.

<i>Free Library Commission—continued.</i>		
Madison P. O., postage	576 40	.....
Merrill, Julia W., asst. librarian, cataloguer, etc., sal.	459 62	.....
Matson, Bertha, stenographer, sal.	340 00	.....
Marvin, Cornelia, instructor, sal.	400 00	.....
MacDonald, K. I., asst. sec., sal. & exp.	1,403 29	.....
Mayers, A. L., chief clerk, sal.	902 00	.....
Menges, Pharmacies The, supplies.....	3 05	.....
Mil. Press Clipping Bureau, clippings..	75 90	.....
Miller, Zena K., document librarian organizer, etc., sal.	979 10	.....
Milwaukee express line, drayage	7 41	.....
Menasha Wood Split Pulley Co.	167 70	.....
Martin, C. F. & Co., photographs.....	3 00	.....
Mason, Mrs. Washington, services....	2 50	.....
Moseley, James E., supplies.....	1 05	.....
Mathes, Mary, asst. cataloguer, sal....	136 81	.....
Milwaukee Journal Co., subscription....	1 15	.....
Milwaukee Free Press, subscription....	5 00	.....
Morris, Chas. S., expenses.....	9 55	.....
Mueller Co., supplies	1 75	.....
Multum in Parvo-Binder Co., supplies...	5 60	.....
Madison Gas & Electric Co., lights.....	12 70	.....
McCarthy, Chas. document librarian, sal.	1,562 90	.....
McClurg, A. C. & Co., books.....	2,343 64	.....
McGraw Pub. Co., books.....	4 00	.....
McCarthy, Chas., sub. & books.....	9 90	.....
McGowan, H. B., supplies.....	2 25	.....
New York State Educational Dept., books	7 05	.....
News Pub. Co., subscription.....	2 25	.....
O'Neil, Mrs. John, services.	2 40	.....
Publishers Weekly, The, books.....	25 76	.....
Philadelphia Book Store, books.....	58 84	.....
Popular Mechanics, books.....	7 00	.....
Prentice, M. H., pamphlets.....	5 85	.....
Priest, Paul T., clerk sal.....	324 38	.....
Press Clipping Bureau, clippings.....	7 10	.....
Pereles, J. M., expenses.....	15 26	.....
Parson Printing & Stationery Co., sup...	6 85	.....
Patzer, Otto, transportation	2 00	.....
Ryan, Mary, clerk, sal.	125 33	.....
Stearns, L. E., library visitor, sal. & exp.	2,076 03	.....
Stechert, G. E. & Co., books.....	301 16	.....
Schubert, J. C., photos.....	4 14	.....
Smith, Chas. C., supplies.....	6 60	.....
Schaffner, Margaret A., asst. librarian salary	1,000 00	.....
Schreiber, Cecil, services	10 00	.....
State Journal Printing Co., subscription	5 35	.....
Stewart, A. A., book.....	1 80	.....
Smith Premier Typewriter Co., supplies.	587 60	.....
Sweeney, Mrs. Jerry, services.....	75	.....
Taylor, G. L., books.....	8 00	.....
Thwaites, Reuben G., exp.	40 35	.....
U. S. Express Co., expressage.....	33 86	.....

"A"—General Fund Disbursements for 1906.

<i>Free Library Commission—continued.</i>		
University Press, subscription.....	5 00	.....
Wisconsin Telephone Co., messages....	90	.....
Whare, Grace A., clerk, sal.	577 00	.....
Wilson, H. W., book.....	30 00	.....
Western Union Telephone Co., telegrams	12 70	.....
Treas., State Insurance Fund, premiums.	23 76	.....
		\$28,054 39
<i>Geological and Natural History Survey—</i>		
Hall, Edw. B., sal. & exp.	\$467 16	.....
Ries, Heinrich, sal.	339 71	.....
Ries, Heinrich, money advanced.....	64 30	.....
Warner, Julius H., sal. & exp.	287 07	.....
Weidman, S., sal. & exp.	2,049 28	.....
Wagner, Geo., sal. & exp.	103 28	.....
Staley, Katherine E., services.....	125 00	.....
Madison Boat Co., boat.....	26 25	.....
Reed, W. J., service and exp.	227 05	.....
Goldthwait, Jas. W., service and exp..	625 05	.....
U. S. Express Co., expressage.....	178 12	.....
Anderson, Albert, exp.....	12 00	.....
University Co-operative Co., stationery..	11 08	.....
Haak, Wm. J., hose.....	21 50	.....
Lenher, Victor, service and exp.	572 14	.....
Benner, R. C., service and exp.	721 98	.....
Wolf & Kubly, mdse.	64 00	.....
Clark Engraving Co., cuts.....	111 55	.....
Mead, J. H., services.....	135 00	.....
American Express Co., expressage.....	226 36	.....
Sanford, Fannie G., services.....	220 00	.....
Birge, E. A., money advanced.....	544 05	.....
Judy, Chancey, services and expenses...	1,397 53	.....
Stoelting, C. H. & Co., material.....	15 18	.....
Democrat Printing Co., printing.....	1,602 18	.....
Birge, E. A., sal. and exp.	410 15	.....
Denniston, R. H., service.....	75 00	.....
Grimm's Book Bindery, mounting maps.	7 10	.....
The Kny-Sheerer Co., thermometers....	12 50	.....
Pope Mfg. Co., supplies.....	7 34	.....
Kemmerer, Geo., service	12 50	.....
Bannister, J. R., service.....	380 95	.....
Grant, U. S., service.....	116 60	.....
Olive, Edgar W., expenses	8 92	.....
Spencer, Lens, Co., supplies.....	15 00	.....
Schlingen, Fred M., service.....	6 60	.....
Stephenson and Studemann, supplies....	32 06	.....
Smith, L. S., service.....	125 86	.....
Tyrell, Jos., shelves.....	31 20	.....
Chamberlain, L. C., exp.	30 15	.....
Hoen, A. & Co., maps.....	2,540 50	.....
Harza, L. F., service.....	44 40	.....
Stumpf and Yaw, repairs.....	7 50	.....
Neuman, J. J., exp.	75 21	.....
Schener, Chas. H., service.....	24 60	.....

"A"—General Fund Disbursements for 1906.

<i>Geological and Nat. Hist. Survey—cont'd.</i>		
Kuntze, Otto, service.....	3 13	.....
Severin, Henry H., service.....	47 70	.....
Kroncke, Bros., supplies.....	16 63	.....
Nielson, Edward, Co., photographic work.....	9 00	.....
Hotchkiss, W. O., service and exp.	170 53	.....
Schultz, Alfred R., service.....	228 45	.....
Sargent, E. H. & Co., supplies.....	78 77	.....
North Western Litho Co., maps.....	260 92	.....
Parker E. E., service.....	14 03	.....
Davis, J. J., exp.	9 13	.....
Sumner, E. & Son, supplies.....	10 50	.....
Wausau Quartz Co. supplies.....	15 00	.....
Cantwell Printing Co., stationery.....	35 00	.....
		\$15,009 75
Expenses under Chap. 475, Laws 1905:		
Claridge, Geo., services	\$94 33	.....
Reineking, Victor H., services and exp.	537 56	.....
Smith, L. S., services and exp.	219 53	.....
Russell, Frank, services and exp.	41 33	.....
Ball, Edw. M., services.....	29 33	.....
Kaley, Ed., services.....	41 33	.....
Dugan, David H., services.....	771 87	.....
Post, Frank F., services.....	81 00	.....
Abbott, H. S., services.....	32 00	.....
Stewart, F. P., services.....	9 33	.....
Stewart, G. C., services.....	9 33	.....
Owen, Ray, services.....	45 12	.....
Claridge, J. A., services.....	7 50	.....
Gaspard, I. C., services.....	81 00	.....
Long, M. B., services.....	81 00	.....
Parsons, H. H., services.....	6 67	.....
		\$2,088 23
<i>Grain and Warehouse Commission—</i>		
Andrew, Homer, com. sal.	\$1,033 33	.....
Swanston, M. F., com. sal.	1,133 33	.....
Shanahan, J. D., com. sal.	933 33	.....
Kimball, Byron, com. sal.	250 00	.....
		\$3,349 99
<i>State Board of Agriculture—</i>		
Treasurer, State Board of Agriculture		
Appropriation, less insurance, Chap.		
418, Laws 1905.....	\$58,457 03	.....
Treasurer, State Board of Agriculture 10		
per cent. premium.....	10,000 00	.....
Clark Engraving Co., cuts.....	637 50	.....
U. S. Express Co., expressage.....	81 14	.....
American Express Co., expressage.....	128 33	.....
Western Union Telegraph Co., telegrams.	27 10	.....
Postal Telegraph Co., telegrams.....	23 12	.....

"A"—General Fund Disbursements for 1906.

<i>State Board of Agriculture—continued.</i>		
Madison P. O., postage.....	516 83	.....
Wis. Telephone Co., messages.....	7 65	.....
Democrat Printing Co., printing.....	1,265 19	.....
Treasurer, State Ins. Fund, premiums..	717 12	.....
		\$71,861 01
<i>Board of Control—</i>		
Clark, Harvey, member, sal. & exp.....	\$313 27	.....
Dresser, L. B., member sal. & exp.	2,998 59	.....
Grotophorst, H., member, sal. and exp...	2,689 86	.....
Kustermann, Gustav, member, sal. & exp	2,777 91	.....
Conover, Allan D., member, sal. & exp..	2,625 11	.....
Frisby, Almah J., member, sal. & exp..	2,168 53	.....
Tappins, M. J., sec., sal.	2,001 00	.....
McCaffrey, M. E., chief clerk, sal.	1,200 00	.....
Lerum, A. C., asst. chief clerk, sal.	900 00	.....
Dunn, Fannie, stenographer, sal.	720 00	.....
Lerdall, H. I., clerk, sal.	720 00	.....
United States Express Co., expressage..	96 63	.....
American Express Co., expressage.....	93 34	.....
Western Union Telegraph Co., telegrams.	157 68	.....
Postal Telegraph & Cable Co., telegrams.	100 15	.....
Wisconsin Telephone Co., messages....	466 30	.....
Madison P. O., postage.....	435 00	.....
Democrat Printing Co., printing.....	726 15	.....
Lochemes, Wm. T., examinations.....	10 00	.....
Young, A. F., examinations.....	10 00	.....
Schneider, Geo. A., sub.	9 00	.....
Thomas Polk, drayage.....	3 52	.....
Fowle, Frederick F., examinations	40 00	.....
White, Moses J., examinations.....	40 00	.....
Graw, M. Pub. Co., periodicals.....	3 00	.....
Johnson, Alex, books.....	112 50	.....
American Contractor, subscription.....	5 00	.....
Democrat Printing Co., subscription....	5 00	.....
Northwestern Miller, subscription.....	3 00	.....
Gilson, Katherine, service.....	33 06	.....
Milwaukee Free Press, subscription.....	5 00	.....
		\$21,468 60
<i>CHARITABLE AND PENAL INSTITUTIONS.</i>		
State Prison	\$150,713 97	.....
State Hospital for Insane.....	154,222 30	.....
Northern Hospital for Insane.....	148,126 74	.....
Home for Feeble-minded	151,233 86	.....
School for Deaf	59,146 02	.....
School for Blind	31,961 56	.....
State Public School	41,231 17	.....
School for Boys	73,329 35	.....
State Reformatory	82,448 15	.....
State Tuberculosis Sanatorium	8,114 91	.....
		\$900,528 03

"A"—General Fund Disbursements for 1906.

<i>Wisconsin Work-Shop for Blind, Chap. 432, Laws 1903, and Chap. 345, Laws 1905—</i>		
Coeper Bros. Lumber Co.	\$73 47	.....
Kustermann, Oscar	2,391 65	.....
Marschalck and Weiss	45 83	.....
Rattan and Cane Co.	209 92	.....
Schroeder, Wm.	622 00	.....
Siehr, Math.	113 87	.....
Schlosser, Henry	302 89	.....
West Side Mfg. Co.	705 62	.....
Wilmanns, F. M.	1,008 00	.....
Zinn, Chas. and Co.	1,294 73	.....
Zauna, Michael	492 90	.....
Dehmel, R.	14 50	.....
Thurwachter, L. L. and Sons	50 00	.....
Meinecke, Chas. and Co.	96 75	.....
Williams, F.	71 50	.....
Breitwish, A. J.	91 65	.....
Coxe Bros. and Co.	134 40	.....
Larkin Transfer Co.	123 68	.....
Dunck Tank Works	13 00	.....
Vecker Engraving Co.	101 18	.....
Krus Engraving Co.	95 00	.....
Yewdale, J. H. and Sons Co.	245 90	.....
Democrat Pt'g. Co.	10 67	.....
Gimbel Brothers	9 50	.....
Daemmirsch Brothers	48 42	.....
Tablet & Ticket Co.	12 30	.....
American Rattan and Reed Mfg. Co.	79 05	.....
West, H. H. & Co.	18 50	.....
Henning, John	57 50	.....
Theobald, Jacob	62 15	.....
		\$8,596 53
<i>Wisconsin Industrial School for Girls, Chap. 253, Laws 1903 and Chap. 512, Laws 1905.</i>		
Andrea, Julius and Sons Co.	\$2 00	.....
Bothe, Wm. and Sons	288 86	.....
Brown and Harper Bros.	682 70	.....
Boston Store	4 60	.....
Currie Brothers Co.	39 00	.....
Carroll, Geo. A.	423 10	.....
Colnik, C. Mfg. Co.	38 00	.....
Downey and Kruse Co.	693 14	.....
Dorsch, John and Sons	53 50	.....
Deakin, Sidney	400 00	.....
Dears'ey Brothers	304 36	.....
Ellis and Coogan	904 05	.....
Espenhain Dry Goods Co.	33 00	.....
Emslie, John	50 80	.....
Friend, Lewis R.	1,686 78	.....
Fairbanks, Morse and Co.	285 00	.....
Gross, Phillip Hardware Co.	251 54	.....
Green, W. M.	72 00	.....

"A"—General Fund Disbursements for 1906.

<i>Wis. Industrial School for Girls—cont'd.</i>		
Grassel and Gezelschap	178 03	
Gruendler, Geo. and Sons	827 00	
Gimbel Bro.	18 42	
Gray, T. S. Co.	3 20	
Heiligenthal, V. W.	57 25	
Hegy, Frank J.	117 60	
Hoff, John T.	300 20	
Hennecke, C. Co.	855 50	
Hoffman, & Billings Mfg. Co.	96 56	
James, Peter	455 00	
Kelly, D. F.	64 00	
Johns-Manville Hardware Co.	412 30	
Kaestner, A. J.	22 25	
Meyer, L. A. Co.	1 70	
Munn Hardware Mfg Co.	2 45	
Milwaukee Gas Light Co.	3 00	
Milwaukee Compound Co.	22 20	
Milwaukee Oil and Specialty Co.	17 85	
Milwaukee Engineering Co.	71 80	
Milwaukee Mirror and Art Glass Works	10 69	
National Chemical Co.	6 00	
Notbohm, Edw. C. Co.	1,080 00	
Nelson and Kreuter Co.	151 50	
Ormsby, Mantel and Grate Co.	14 00	
Parks, Ida C.	360 00	
Peterson P. and Sons	574 00	
Riesen, Richard.	1,961 63	
State Insurance Fund	247 67	
Stacey, Alice W.	400 00	
Steinhagen, G.	12 00	
Sche'l, I. L.	26 68	
Schmidt, A. R.	718 00	
Thiele, Henry Co.	14 73	
Weden, H. and Co.	827 08	
Wisconsin Iron and Wire Works	105 00	
Wisconsin School Supply Co.	142 20	
Watts, Geo.	8 20	
Wheeler and Wilson Mfg. Co.	40 00	
		\$16,438 12
<i>Maintaining Chronic Insane in County Asylums—</i>		
Brown county	\$6,468 27	
Brown county for Ashland	167 62	
Brown county for Door	701 20	
Brown county for Iron	197 61	
Brown county for Kewaunee	751 05	
Brown county for Langlade	168 02	
Brown county for Manitowoc	162 82	
Brown county for Marinette	1,420 74	
Brown county for Oconto	2,890 69	
Brown county for Shawano	242 17	
Brown county for Taylor	160 82	
Brown county for Vilas	85 89	
Brown county for Wood	163 79	
		\$13,580 69

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Chippewa county.....	\$3,911 36	.....
Chippewa county for Ashland	949 58	.....
Chippewa county for Barron	2,287 36	.....
Chippewa county for Bayfield	1,431 72	.....
Chippewa county for Burnett	172 64	.....
Chippewa county for Clark	511 86	.....
Chippewa county for Douglas	1,983 09	.....
Chippewa county for Rusk	895 60	.....
Chippewa county for Iron	488 93	.....
Chippewa county for Jackson	43 53	.....
Chippewa county for Oneida	76 77	.....
Chippewa county for Pepin	680 97	.....
Chippewa county for Polk	123 28	.....
Chippewa county for Price	1,751 50	.....
Chippewa county for Racine	813 29	.....
Chippewa county for Sawyer	248 33	.....
Chippewa county for Taylor	980 33	.....
Chippewa county for Vilas	163 09	.....
Chippewa county for Washburn	326 51	.....
Chippewa county for Wood	161 99	.....
Chippewa county for State-at-Large	811 43	.....
		\$18,813 16
Columbia county	\$4,425 86	.....
Columbia county for Adams	374 88	.....
Columbia county for Jackson	179 87	.....
Columbia county for Juneau	177 66	.....
Columbia county for Marquette.....	850 38	.....
Columbia county for Portage	496 20	.....
Columbia county for Racine	692 36	.....
Columbia county for State-at-Large	2,898 96	.....
		\$10,096 17
Dane county	\$10,453 50	.....
Dane county for Pierce	179 59	.....
		\$10,633 09
Dodge county	\$7,009 29	.....
Dodge county for Clark	69 25	.....
Dodge county for Green Lake	627 08	.....
Dodge county for Lincoln	342 36	.....
Dodge county for Oconto	1,007 08	.....
Dodge county for Shawano	338 36	.....
Dodge county for State-at-Large	340 35	.....
		\$9,733 77
Dunn county	\$4,743 00	.....
Dunn county for Barron	1,992 36	.....
Dunn county for Bayfield	16 20	.....
Dunn county for Buffalo	168 34	.....
Dunn county for Burnett	752 75	.....
Dunn county for Douglas	500 43	.....
Dunn county for Iron	16 20	.....
Dunn county for Jackson	165 93	.....
Dunn county for Oneida	164 29	.....
Dunn county for Pepin	1,163 68	.....

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Dunn county for Pierce	1,254 50	.....
Dunn county for Polk	823 19	.....
Dunn county for Portage	832 79	.....
Dunn county for Price	334 94	.....
Dunn county for St. Croix	169 54	.....
Dunn county for Taylor	984 92	.....
Dunn county for Washburn	331 89	.....
Dunn county for Wood	163 74	.....
Dunn county for State-at-Large	1,008 17	.....
		\$15,586 86
Eau Claire county	\$5,332 50	.....
Eau Claire county for Ashland	681 65	.....
Eau Claire county for Barron	696 37	.....
Eau Claire county for Bayfield	1,111 84	.....
Eau Claire county for Buffalo	701 10	.....
Eau Claire county for Clark	216 10	.....
Eau Claire county for Douglas	3,083 98	.....
Eau Claire county for Iron	178 05	.....
Eau Claire county for Jackson	167 92	.....
Eau Claire county for Lincoln	87 09	.....
Eau Claire county for Marquette	330 41	.....
Eau Claire county for Pierce	49 14	.....
Eau Claire county for Polk	329 11	.....
Eau Claire county for Price	434 50	.....
Eau Claire county for Racine	2,635 93	.....
Eau Claire county for Taylor	1,026 42	.....
Eau Claire county for Vilas	43 00	.....
Eau Claire county for Washburn	346 80	.....
Eau Claire county for Wood	88 59	.....
Eau Claire county for State-at-Large ..	1,724 95	.....
		\$19,265 45
Fond du Lac county	\$6,700 07	.....
Fond du Lac county for Calumet	42 84	.....
Fond du Lac county for Door	129 01	.....
Fond du Lac county for Green Lake ..	2,360 65	.....
Fond du Lac county for Kewaunee	30 84	.....
Fond du Lac county for Marinette	763 96	.....
Fond du Lac county for Marquette	715 06	.....
Fond du Lac county for Oconto	168 67	.....
Fond du Lac county for Oneida	206 78	.....
Fond du Lac county for Portage	65 58	.....
Fond du Lac county for Vilas	163 44	.....
Fond du Lac county for Waushara	397 47	.....
Fond du Lac county for State-at-Large ..	472 15	.....
		\$12,216 52
Grant county	\$7,564 39	.....
Grant county for Barron	164 04	.....
Grant county for Crawford	1,974 76	.....
Grant county for Lafayette	277 33	.....
Grant county for Racine	1,469 15	.....
Grant county for State-at-Large	1,306 33	.....
		\$12,756 00

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Green county	\$4,499 79	.....
Green county for Buffalo	344 66	.....
Green county for Douglas	355 86	.....
Green county for Jackson	500 58	.....
Green county for Juneau	2,415 97	.....
Green county for Kenosha	1,573 93	.....
Green county for Lafayette	2,939 99	.....
Green county for Pierce	174 97	.....
Green county for Polk	476 71	.....
Green county for State-at-Large	360 10	.....
		\$13,642 56
Iowa county	\$3,754 50	.....
Iowa county for Adams	52 32	.....
Iowa county for Ashland	166 70	.....
Iowa county for Crawford	162 02	.....
Iowa county for Douglas	79 86	.....
Iowa county for Iron	166 54	.....
Iowa county for Jackson	164 82	.....
Iowa county for Lafayette	1,556 10	.....
Iowa county for Oconto	167 87	.....
Iowa county for Pepin	168 35	.....
Iowa county for Pierce	658 89	.....
Iowa county for Polk	1,159 02	.....
Iowa county for Racine	821 26	.....
Iowa county for Washburn	79 61	.....
Iowa county for State-at-Large	2,934 73	.....
		\$12,092 53
Jefferson county	\$8,081 79	.....
Jefferson county for Ashland	168 02	.....
Jefferson county for Burnett	165 92	.....
Jefferson county for Lincoln	334 86	.....
Jefferson county for Racine	821 24	.....
Jefferson county for Taylor	167 62	.....
Jefferson county for Waukesha	156 42	.....
Jefferson county for Waushara	251 42	.....
Jefferson county for State-at-Large	1,999 92	.....
		\$12,147 21
La Crosse county	\$8,942 14	.....
La Crosse county for Barron	322 41	.....
La Crosse county for Bayfield	180 27	.....
La Crosse county for Buffalo	1,762 80	.....
La Crosse county for Clark	490 83	.....
La Crosse County for Jackson	497 41	.....
La Crosse county for Juneau	160 39	.....
La Crosse county for Peirce	500 65	.....
La Crosse county for State-at Large	1,676 67	.....
		\$14,533 57
Manitowoc county	\$4,442 43	.....
Manitowoc county for Calumet	738 80	.....
Manitowoc County for Door	2,308 33	.....
Manitowoc county for Kewaunee	1,317 43	.....

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Manitowoc county for Langlade	513 78	.....
Manitowoc county for Marinette	1,360 43	.....
Manitowoc county for Oconto	361 57	.....
Manitowoc county for Ozaukee	4,049 73	.....
Manitowoc county for Shawano	169 04	.....
Manitowoc county for Vilas	170 69	.....
Manitowoc county for Washara	169 49	.....
Manitowoc county for State-at Large ..	5,843 18	.....
		\$21,444 90
Marathon county	\$4,837 93	.....
Marathon county for Ashland	1,982 61	.....
Marathon county for Barron	509 03	.....
Marathon county for Bayfield	509 63	.....
Marathon county for Buffalo	169 79	.....
Marathon county for Clark	1,342 61	.....
Marathon county for Florence	338 84	.....
Marathon county for Iron	994 48	.....
Marathon county for Jackson	686 79	.....
Marathon county for Langlade	782 71	.....
Marathon county for Lincoln	2,026 18	.....
Marathon county for Marquette	342 49	.....
Marathon county for Oconto	1,018 63	.....
Marathon county for Oneida	878 93	.....
Marathon county for Portage	2,388 47	.....
Marathon county for Sawyer	170 55	.....
Marathon county for Shawano	1,188 22	.....
Marathon county for Taylor	169 82	.....
Marathon county for Vilas	171 30	.....
Marathon county for Waushara	172 04	.....
Marathon county for Wood	2,229 15	.....
Marathon county for State-at-Large	169 73	.....
		\$23,079 93
Milwaukee county	\$17,229 61	.....
		\$17,229 61
Monroe County	\$4,006 71	.....
Monroe County for Adams	203 42	.....
Monroe County for Clark	144 10	.....
Monroe County for Juneau	45 86	.....
Monroe County for State-at-Large	186 96	.....
		\$4,587 05
Outagamie county	\$5,993 36	.....
Outagamie county for Bayfield	78 42	.....
Outagamie county for Calumet	1,006 63	.....
Outagamie county for Door	1,328 84	.....
Outagamie county for Florence	127 25	.....
Outagamie county for Forest	166 52	.....
Outagamie county for Kewaunee	1,369 00	.....
Outagamie county for Langlade	442 94	.....
Outagamie county for Lincoln	506 58	.....
Outagamie county for Marinette	964 77	.....
Outagamie county for Oconto	1,438 29	.....

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylum:—continued.</i>		
Outagamie county for Oneida.....	500 75	.....
Outagamie county for Price.....	167 92	.....
Outagamie county for Portage.....	679 12	.....
Outagamie county for Shawano.....	745 98	.....
Outagamie county for Taylor.....	164 67	.....
Outagamie county for State-at-Large...	1,330 91	.....
		\$17,011 95
Richland county.....	\$2,557 07	.....
Richland county for Adams.....	498 68	.....
Richland county for Crawford.....	3,135 21	.....
Richland county for Juneau.....	705 20	.....
Richland county for Lafayette.....	192 20	.....
Richland county for Marquette.....	167 72	.....
Richland county for Pierce.....	202 47	.....
Richland county for Racine.....	487 78	.....
Richland county for Waushara.....	683 98	.....
Richland county for Wood.....	350 69	.....
Richland county for State at Large....	7,994 51	.....
		\$16,975 51
Rock county	\$8,207 14	.....
Rock county for Brown.....	159 94	.....
Rock county for Kenosha.....	836 16	.....
Rock county for Lafayette.....	651 42	.....
Rock county for Marinette.....	1,026 13	.....
Rock county for Marquette.....	646 51	.....
Rock county for Racine.....	1,313 74	.....
Rock county for Washburn.....	164 57	.....
Rock county for State-at-Large.....	2,494 05	.....
		\$15,499 66
Sauk county	\$5,420 19	.....
Sauk county for Adams.....	218 55	.....
Sauk county for Burnett.....	172 07	.....
Sauk county for Juneau.....	3,581 55	.....
Sauk county for Monroe.....	78 21	.....
Sauk county for Pepin.....	174 54	.....
Sauk county for Pierce.....	692 62	.....
Sauk county for Racine.....	851 14	.....
Sauk county for Sawyer.....	192 52	.....
Sauk county for Washburn.....	171 02	.....
Sauk county for State-at-Large.....	346 26	.....
		\$11,898 67
St. Croix county.....	\$4,719 43	.....
St. Croix county for Ashland.....	972 95	.....
St. Croix county for Barron.....	1,247 13	.....
St. Croix county for Bayfield.....	378 16	.....
St. Croix county for Buffalo.....	333 55	.....
St. Croix county for Burnett.....	652 01	.....
St. Croix county for Douglas.....	2,724 49	.....
St. Croix county Marquette.....	37 28	.....
St. Croix county for Pepin.....	166 02	.....
St. Croix county for Pierce.....	2,262 21	.....
St. Croix county for Polk.....	2,054 82	.....

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
St. Croix county for Portage.....	495 05	.....
St. Croix county for Sawyer.....	164 02	.....
St. Croix county for Taylor.....	166 24	.....
St. Croix county for State-at-Large....	1,505 70	.....
		\$17,879 06
Sheboygan county	\$8,266 29	.....
Sheboygan county for Calumet.....	749 64	.....
Sheboygan county for Ozaukee.....	168 44	.....
Sheboygan county for State-at-Large...	107 14	.....
		\$9,291 51
Trempealeau county	\$3,871 94	.....
Trempealeau county for Buffalo.....	879 78	.....
Trempealeau county for Clark.....	1,074 96	.....
Trempealeau county for Jackson.....	1,485 72	.....
Trempealeau county for Juneau.....	508 17	.....
Trempealeau county for Pierce.....	164 99	.....
Trempealeau county for Portage.....	3,138 19	.....
Trempealeau county for Price.....	159 84	.....
Trempealeau county for Wood.....	994 39	.....
Trempealeau county for State-at-Large..	845 62	.....
		\$13,123 60
Vernon county	\$4,746 86	.....
Vernon county for Adams.....	338 86	.....
Vernon county for Barron.....	338 86	.....
Vernon county for Buffalo.....	169 44	.....
Vernon county for Burnett.....	508 28	.....
Vernon county for Clark.....	508 28	.....
Vernon county for Crawford.....	847 14	.....
Vernon county for Douglas.....	348 78	.....
Vernon county for Jackson.....	1,016 58	.....
Vernon county for Juneau.....	1,367 06	.....
Vernon county for Pepin.....	508 28	.....
Vernon county for Polk.....	677 72	.....
Vernon county for Racine.....	1,876 09	.....
Vernon county for State-at-Large.....	3,491 82	.....
		\$16,744 05
Walworth county	\$3,667 28	.....
Walworth county for Kenosha.....	3,345 36	.....
Walworth county for Lafayette.....	166 89	.....
Walworth county for Racine.....	1,342 59	.....
Walworth county for Waukesha.....	14 05	.....
Walworth county for State-at-Large....	\$1,635 17	.....
		\$10,171 34
Washington county	\$2,945 14	.....
Washington county for Ashland.....	170 09	.....
Washington county for Calumet.....	1,339 22	.....
Washington county for Door.....	168 36	.....
Washington county for Forest.....	172 84	.....
Washington county for Kewaunee.....	170 02	.....
Washington county for Kenosha.....	170 04	.....
Washington county for Langlade.....	166 84	.....

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County Asylums—continued.</i>		
Washington county for Lincoln.....	387 51	.....
Washington county for Marquette.....	332 54	.....
Washington county for Marinette.....	334 76	.....
Washington county for Milwaukee.....	161 22	.....
Washington county for Oconto.....	510 88	.....
Washington county for Oneida.....	338 96	.....
Washington county for Ozaukee.....	3,113 61	.....
Washington county for Portage.....	343 11	.....
Washington county for Price.....	167 24	.....
Washington county for Shawano.....	496 38	.....
Washington county for Vilas.....	165 32	.....
Washington county for Waushara.....	844 89	.....
Washington county for Waupaca.....	50 05	.....
Washington county for State-at-Large..	2,519 23	.....
		\$15,068 25
Waupaca county	\$4,178 79	.....
Waupaca county for Ashland.....	165 44	.....
Waupaca county for Green Lake.....	157 82	.....
Waupaca county for Iron.....	493 39	.....
Waupaca county for Langlade.....	167 98	.....
Waupaca county for Lincoln.....	364 78	.....
Waupaca county for Marquette.....	167 98	.....
Waupaca county for Oconto.....	527 31	.....
Waupaca county for Portage.....	1,473 39	.....
Waupaca county for Price.....	801 65	.....
Waupaca county for Racine.....	1,526 28	.....
Waupaca county for Shawano.....	660 30	.....
Waupaca county for Taylor.....	488 53	.....
Waupaca county for Waushara.....	192 95	.....
Waupaca county for Wood.....	875 96	.....
Waupaca county for State-at-Large.....	1,459 05	.....
		\$13,701 60
Waukesha county	\$7,060 29	.....
Waukesha county for Calumet.....	89 35	.....
Waukesha county for Kenosha.....	153 92	.....
Waukesha county for Marinette.....	79 27	.....
Waukesha county for Racine.....	2,259 46	.....
Waukesha county for State-at-Large....	213 75	.....
		\$9,856 04
Winnebago county	\$9,703 71	.....
Winnebago county for Ashland.....	283 93	.....
Winnebago county for Bayfield.....	657 06	.....
Winnebago county for Calumet.....	315 86	.....
Winnebago county for Douglas.....	335 74	.....
Winnebago county for Florence.....	329 45	.....
Winnebago county for Green Lake.....	986 83	.....
Winnebago county for Iron.....	330 84	.....
Winnebago county for Kewaunee.....	325 66	.....
Winnebago county for Langlade.....	165 63	.....
Winnebago county for Lincoln.....	972 00	.....
Winnebago county for Marinette.....	1,224 65	.....
Winnebago county for Marquette.....	318 53	.....
Winnebago county for Oconto.....	734 31	.....

"A"—General Fund Disbursements for 1906.

<i>Maintaining Chronic Insane in County</i>		
<i>Asylums—continued.</i>		
Winnebago county for Oneida.....	310 53	.....
Winnebago county for Portage.....	337 62	.....
Winnebago county for Racine.....	156 42	.....
Winnebago county for Shawano.....	605 67	.....
Winnebago county for Taylor.....	159 07	.....
Winnebago county for Vi'as.....	167 37	.....
Winnebago county for Waushara.....	816 19	.....
Winnebago county for Waupaca.....	28 72	.....
Winnebago county for Wood.....	167 01	.....
Winnebago county for State-at-Large...	1,461 01	.....
		\$20,893 81
Total for chronic insane.....		\$429,554 18
<i>Maintaining Acute and Chronic Insane,</i>		
<i>Chap. 423, Laws 1901—</i>		
Milwaukee County Insane Asylum.....	\$56,718 91	.....
Democrat Printing Co., printing report.	41 63	.....
		\$56,760 54
<i>Wisconsin Veterans' Home—</i>		
Treas. Wis. Veterans' Home, care of inmates	\$100,603 24	.....
Treas. Wis. Veterans' Home, Chap. 255, Laws 1905	10,935 83	.....
Treas. Wis. Veterans' Home app. Chap. 248, Laws 1893, less insurance.....	4,030 41	.....
State Insurance Fund, premiums.....	971 38	.....
		\$116,540 86
<i>Oil Inspection—</i>		
Democrat Printing Co., printing.....	\$254 84	.....
		\$254 84
<i>Board of Arbitration—</i>		
Democrat Printing Co.....	\$45 70	.....
Humphery, John, per diem and exp....	146 76	.....
Willott, Geo. E., per diem and exp....	57 35	.....
		\$249 81
<i>State Bar Examiners—</i>		
Spence T. W., per diem and exp.....	\$150 08	.....
Nash, L. J., per diem and exp.....	447 87	.....
Rusk, L. J., per diem and exp.....	800 04	.....
Dickinson, S. N., per diem and exp....	247 35	.....
Jackson, A. A., per diem and exp.....	574 72	.....
Richmond, T. C., per diem and exp....	163 41	.....
Glickson, Nathan, per diem and exp..	140 00	.....
Democrat Printing Co.....	50 06	.....
		\$2,573 53
<i>Commissioners of Public Printing—</i>		
State Journal Printing Co.....	\$17 35	.....
Milwaukee Free Press.....	39 20	.....
		\$56 55

"A"—General Fund Disbursements for 1906.

<i>Academy of Sciences, Arts and Letters—</i>		
American Express Co.....	\$27 37	.....
United States Express Co.....	14 09	.....
Clark Engraving Co.....	59 35	.....
Democrat Printing Co.....	901 40	.....
Rogers & Co.....	55 58	.....
Skinner, E. B.....	13 77	.....
C. M. & St. P. Ry. Co.....	3 93	.....
Heliotype Printing Co.....	60 00	.....
		\$1,135 49
<i>Vessel Tonnage Tax, Chap. 192, Laws 1901—</i>		
Ashland county, 1/2 tax returned.....	\$5 40	.....
Bayfield county, 1/2 tax returned.....	40	.....
Brown county, 1/2 tax returned.....	65 07	.....
Door county, 1/2 tax returned.....	58 08	.....
Kenosha county, 1/2 tax returned.....	4 44	.....
Kewaunee county, 1/2 tax returned.....	51	.....
Manitowoc county, 1/2 tax returned.....	163 85	.....
Marinette county, 1/2 tax returned.....	9 54	.....
Milwaukee county, 1/2 tax returned.....	517 76	.....
Ozaukee county, 1/2 tax returned.....	2 47	.....
Racine county, 1/2 tax returned.....	2 73	.....
Sheboygan county, 1/2 tax returned.....	94 10	.....
		\$924 35
<i>Governor's Contingent Fund—</i>		
Munson, O. G., private secretary, Chap. 49, Laws 1905	\$1,000 00	\$1,000 00
<i>Shiloh Battlefield Commission, Chap. 281, Laws 1901, Chap. 199, Laws 1903 and Chap. 371, Laws 1905—</i>		
Hodges, W. R., bal. on monument.....	\$10,725 00	.....
Riverside Printing Co.....	39 75	.....
C. & N. W. Ry. Co.....	142 00	.....
Baldock, J. W.....	47 25	.....
Clark Engraving Co.....	22 36	.....
Osborne, R. E.....	296 05	.....
Stibbs, John H.....	100 00	.....
James, D. G.....	235 50	.....
Magdeburg, F. H.....	165 35	.....
Newall, Joseph & Co.....	200 00	.....
		\$11,973 26
<i>Andersonville Monument Commission, Chap. 322, Laws 1903 and Chap. 321, Laws 1905—</i>		
Mue'ler, Alex.....	\$30 00	.....
James, D. G.....	65 77	.....
Russell, C. H.....	49 55	.....
Williams, Lansing.....	43 08	.....
Hibbard, F. C.....	50 00	.....
Fink, C. A.....	255 00	.....
Milwaukee Free Press.....	14 00	.....
Democrat Printing Co.....	5 50	.....
The Herald Co.....	8 00	.....
Sentinel Co.....	20 16	.....
		\$541 06

"A"—General Fund Disbursements for 1906.

<i>Vicksburg Monument Commission, Chap. 304, Laws 1903—</i>		
Weissert, A. G.....	\$120 73	.....
		\$120 73
<i>Inspector of Apiaries—</i>		
France, N. E., per diem and exp.....	\$677 80	.....
		\$677 80
<i>Prevention of San Jose Scale, Chap. 180, Laws 1899—</i>		
Bues, Christian.....	\$427 77	.....
Sandsten, E. P.....	46 50	.....
Slingerland, M. V.....	36 30	.....
Moore, James G.....	9 40	.....
Tracy Gibbs & Co.....	6 05	.....
		\$526 02
<i>St. Louis World's Fair Commission, Chap. 297, Laws 1901, and Chap. 318, Laws 1903—</i>		
Treas. St. Louis World's Fair Com. ap- propriation	\$10,000 00	.....
Stein, S L., photographs.....	62 00	.....
		\$10,062 00
<i>Bounty on Wild Animals—</i>		
Sundry persons.....	\$30,761 00	.....
		\$30,761 00
<i>Claims Against United States Govern- ment, Chaps. 269 and 295, Laws 1899—</i>		
Comstock H. S., special agent, salary and exp.....	\$4,161 19	.....
		\$4,161 19
<i>Wisconsin Dairymen's Association—</i>		
Treas. Wis. Dairymen's Assn., appropria- tion, Chap. 421, Laws 1901.....	\$2,000 00	.....
Democrat Printing Co., ptg. report.....	670 31	.....
		\$2,670 31
<i>Wisconsin Cheesemaker's Association—</i>		
Treas. Wis. Cheesemaker's Assn., app. Chap. 321, Laws 1903.....	\$600 00	.....
Democrat Ptg. Co., printing report.....	348 92	.....
		\$948 92
<i>Wisconsin Cranberry Growers' Ass'n</i>		
Treas. Wis. Cranberry Growers' Ass'n, app. 1479A W. S.....	\$250 00	.....
		\$250 00

"A"—General Fund Disbursements for 1906.

<i>Wisconsin Horticultural Society—</i>		
Treas. Wis. Horticultural Society, app.		
Chap. 412, Laws 1905	\$4,400 00	.....
Democrat Ptg. Co. ptg reports	1,179 53	.....
Clark Engraving Co.	75 25	.....
The Macmillan Co.	7 50	.....
Pitman, Jennie	4 00	.....
		\$5,666 28
<i>Wisconsin State Firemen's Association—</i>		
Treas. Wis. Firemen's Ass'n, app.		
Chap. 352, Laws 1905	\$400 00	.....
		\$400 00
<i>Eastern Wisconsin Firemen's Ass'n—</i>		
Treas. Eastern Wis. Firemen's Ass'n,		
app. Chap. 319, Laws 1905	\$300 00	.....
		\$300 00
<i>Inter-State Park Commission—</i>		
Chap. 305, Laws 1901, and Chap. 395		
Laws 1905		
Seery, I	\$68 00	.....
Perkins, P. H.	23 55	.....
		\$91 55
<i>Wisconsin State Poultry Association—</i>		
Treas. Wis. Poultry Ass'n app. Chap.		
262, Laws 1903	\$200 00	.....
		\$200 00
<i>Wisconsin Buttermaker's Association—</i>		
Treas. Wis. Buttermaker's Ass'n. app.		
Chap. 261, Laws 1903	\$500 00	.....
		\$500 00
<i>Agricultural Experiment Association</i>		
Chap. 157, Laws 1903—		
Clark Engraving Co.	\$50 15	.....
Bibbs, I	60 00	.....
Moore, R. A.	62 71	.....
Democrat Ptg Co.	423 61	.....
Nielson, E. C.	16 33	.....
Whithall Tatum Co.	23 24	.....
Madison Post Office	200 00	.....
Experiment Station	250 00	.....
C. and N. W. Ry. Co.	2 37	.....
Stone, A. L.	7 44	.....
Scribner's Chas. Sons	11 00	.....
Cantwell Ptg. Co.	6 50	.....
Moseley, James E.	7 20	.....
Sa zer, John A. Seed Co.	292 52	.....

"A"—General Fund Disbursements for 1906.

<i>Agricultural Experiment Association</i>		
<i>Chap. 157, Laws 1903—continued.</i>		
Milwaukee Bag. Co.	130 37	.....
Parsons Ptg and Stationery Co.	47 50	.....
Olds, L. L.	8 90	.....
		\$1,599 84
<i>County Schools of Agriculture and Domestic Economy, Chap. 143, Laws 1903</i>		
Dunn county	\$4,000 00	.....
Marathon county	3,842 18	.....
		\$7,842 18
<i>Capitol Improvement Commission, Chap. 516, Laws 1905—</i>		
Kieckhefer Elevator Co. installing elevator	\$2,827 50	.....
Angell, G. R. and Co. maps	4 50	.....
		\$2,832 00
<i>Commission to Report Bill to Redistrict Judicial Circuits, Chap. 435, Laws 1903</i>		
Lamoreux, C. A.	\$53 80	.....
		\$53 80
<i>Wisconsin Archeological Society—</i>		
Democrat Printing Co.	\$251 07	.....
		\$251 07
<i>Report of Real Estate Mortgages, Chap. 373, Laws 1903—</i>		
Chippewa county	\$25 92	.....
		\$25 92
<i>Memorial Hall, Chap. 346, Laws 1905—</i>		
Galagher, Jonn	\$5 00	.....
Thomas, N. W.	2 78	.....
Leary, Stuart and Co.	32 81	.....
American Express Co.	1 90	.....
Pierce and Zahn	38 20	.....
Washington Post	6 00	.....
Democrat Ptg. Co.	14 10	.....
Moseley, Jas. E.	2 92	.....
		\$103 71
<i>Making Statement of Sales of Real Estate—</i>		
Registers of Deeds:		
Adams	\$8 40	.....
Ashland	34 65	.....
Barron	26 88	.....
Bayfield	18 00	.....

"A"—General Fund Disbursements for 1906.

<i>Making Statement of Sales of Real Estate—continued.</i>		
Brown	23	68
Buffalo	10	80
Burnett	16	72
Calumet	11	04
Clark	24	00
Columbia	19	52
Crawford	12	48
Dane	30	00
Dodge	24	16
Door	14	80
Douglas	30	40
Dunn	18	88
Eau Claire	19	60
Florence	16	40
Fond du Lac	25	52
Forest	28	40
Grant	10	00
Green	16	48
Green Lake	4	16
Iowa	11	52
Iron	6	80
Jackson	13	44
Jefferson	24	37
Juneau	14	56
Kenosha	12	00
Kewaunee	13	76
La Crosse	26	00
Lafayette	13	28
Langlade	34	88
Lincoln	24	80
Manitowoc	16	96
Marathon	54	64
Marinette	27	52
Marquette	9	44
Milwaukee	38	64
Monroe	24	00
Oconto	28	64
Oneida	51	84
Outagamie	34	56
Ozaukee	4	88
Pierce	19	36
Polk	16	40
Portage	33	68
Price	24	40
Racine	11	44
Richland	12	13
Rock	34	40
Rusk	18	06
St. Croix	25	20
Sauk	9	56
Sawyer	25	60
Shawano	35	60
Sheboygan	15	20
Taylor	28	00

*"A"—General Fund Disbursements for 1906.**Making Statement of Sales of Real Estate—continued.*

Trempealeau	8 48	.....
Vernon	12 80	.....
Vilas	6 88	.....
Walworth	13 52	.....
Washburn	22 00	.....
Washington	11 20	.....
Waukesha	9 84	.....
Waupaca	32 16	.....
Waushara	13 12	.....
Winnebago	20 96	.....
Wood	21 60	.....
		\$1,413 09

Reporting Criminal Statistics—

Hesler, Andrew	40	.....
Yanstad, Jacob	40	.....
Beckwith, Z. C.	40	.....
Bell, T. A.	40	.....
Handeyside, Wm.	40	.....
Thompson, J. M.	40	.....
Hickerson, Newt.	40	.....
Vincent, Sam	40	.....
Draper, F. W.	40	.....
Atkinson, Wm.	40	.....
Preston, C. E.	40	.....
Crothers, C. H.	40	.....
Stenjam, N. P.	40	.....
Currier, F. E.	40	.....
Higgins, Allen	40	.....
Seguin, F. J.	40	.....
Seguin, F. J.	40	.....
Olson, A. N.	40	.....
Lostby, Geo. J.	40	.....
Williams, D. O.	40	.....
Martin, E.	40	.....
Huffman, C. A.	40	.....
Blum, Sam	40	.....
Yahr, Geo. F.	40	.....
Gibbon, Thos.	40	.....
Hill, A. K.	40	.....
Landphair, H. N.	40	.....
Rohr, Wm. H.	40	.....
Wiedenback, L.	40	.....
Maloney, J. B.	40	.....
Fenske, A.	40	.....
Wright, Geo. D.	40	.....
Oates, J. C.	40	.....
Nowoluy, A. J.	40	.....
Sales, Geo. H.	40	.....
Giles, S. E.	40	.....
McMahon, P. J.	40	.....
Bock, A. A.	40	.....

*"A"—General Fund Disbursements for 1906.**Reporting Criminal Statistics—continued.*

Cole, A. A.	40	.....
Dodge, F. J.	40	.....
Woller, F. E.	40	.....
Wieber, A. A.	40	.....
Jackson, Ole	40	.....
Munely, R. A.	40	.....
Morse, Glen	40	.....
Hedding, J.	40	.....
Spinney, L. G.	40	.....
Parslon, L. E.	40	.....
Timm, F. H.	40	.....
Dorwin, J.	40	.....
Rasmussen, Alex	40	.....
Hulburt, J. R.	40	.....
Armstrong, Wm. H.	40	.....
Langdon, E. J.	40	.....
Golden, Theo. W.	40	.....
Ole Hanson Dept.	40	.....
Behrens, W. F.	40	.....
Colson, L. D.	40	.....
Gilman, M. M.	40	.....
Hibbard, W. E.	40	.....
Kedder, E. J.	40	.....
Mains, D. F.	40	.....
Morgan, T. R.	40	.....
Evers, T. L.	40	.....
Schmidt, Joseph	40	.....
Park, E. S.	40	.....
Webb, Elmer M.	40	.....
Fraser, C. J.	40	.....
Roberts, H. L.	40	.....
Burbank, R. L.	40	.....
Badger, Fred	40	.....
Badger, Fred	40	.....
Bever, A. B.	40	.....
		\$29 20

*State Census of 1905, Clerk Hire, Chap.
60, Laws 1905.*

Herreid, Thomas, head clerk.....	\$650 00	.....
Jones, W. W., clerk and head clerk....	1,300 00	.....
Smethurst, Joseph, clerk.....	1,200 00	.....
Noble, J. B., clerk.....	240 00	.....
Thomas, James, clerk.....	400 00	.....
Cleasby, E. A., clerk.....	166 69	.....
Dumoulin, J., clerk.....	807 64	.....
Tarrell, L. A., clerk.....	375 00	.....
Angell, Geo., clerk.....	100 00	.....
Hetzel, Ralph, clerk.....	425 00	.....
Miller, C. F., clerk.....	325 00	.....
Hannan, Geo., clerk.....	650 00	.....
Snider, Glen R., clerk.....	150 00	.....
Cochems, C. B., clerk.....	100 00	.....
Purtell, Kate, clerk.....	550 00	.....

"A"—General Fund Disbursements for 1906.

<i>State Census of 1905, Clerk Hire Chap.</i>		
60, Laws 1905—continued.		
Oberreich, Robt., clerk.....	1,000 00	.....
Gilbert, Sarah A., clerk.....	75 00	.....
Bogue, A. S., clerk.....	400 00	.....
Fitzgibbon, E. E., clerk.....	213 35	.....
Slettin, Obert, clerk.....	400 00	.....
Ekern, Lena, clerk.....	500 00	.....
Dahl, H. J., clerk.....	225 00	.....
Anderson, H. J., clerk.....	950 00	.....
Pierce, Grace, clerk.....	583 34	.....
Wylie, Fred, clerk.....	283 34	.....
Grogan, Frank, clerk.....	175 00	.....
Comerford, M. E., clerk.....	50 00	.....
Roesch, A. J., clerk.....	100 00	.....
Abbott, H. S., clerk.....	100 00	.....
Trowbridge, Eddie, clerk.....	100 00	.....
Haven, E. D., rental adding machines..	215 75	.....
Bushnell, J. M., clerk.....	733 34	.....
McGillivray, W. J., clerk.....	75 00	.....
Cowles, H. V., clerk.....	75 00	.....
Braley, A. E.	50 00	.....
Brown, J. T., clerk.....	75 00	.....
Bullock, W. L., clerk.....	350 00	.....
Stone, J. R., clerk.....	65 00	.....
Stanley, M. R., clerk.....	61 00	.....
Dorwin, F. J., clerk.....	50 00	.....
Fawcett, Frank, clerk.....	61 00	.....
Parson, C. L., clerk.....	366 00	.....
Duke, H. C., clerk.....	75 00	.....
Grobe, Mr., clerk.....	20 00	.....
Clark, F. M., clerk.....	50 00	.....
Harrison, R. S., clerk.....	642 00	.....
Anderson, Albert, clerk.....	623 32	.....
Remp, R., clerk	200 00	.....
Deering, C. M., clerk.....	200 00	.....
Woodruff, W., clerk.....	200 00	.....
Smith, P. J., clerk.....	100 00	.....
American Express Co.....	13 03	\$16,881 77
Western Union Telegraph Co.	31	.....
		\$13 34
<i>Taking Census—</i>		
Adams	\$425 43	.....
Ashland	860 36	.....
Barron	1,134 52	.....
Bayfield	688 65	.....
Brown	1,884 14	.....
Buffalo	701 98	.....
Burnett	417 87	.....
Calumet	713 61	.....
Chippewa	1,208 97	.....
Clark	1,223 03	.....
Columbia	1,196 78	.....

*"A"—General Fund Disbursements for 1906.**Taking Census—continued.*

Crawford	680	27	.....
Dane	2,871	15	.....
Dodge	1,790	37	.....
Door	825	73	.....
Douglas	1,435	77	.....
Dunn	1,089	66	.....
Eau Claire	1,139	37	.....
Florence	263	77	.....
Fond du Lac	1,884	26	.....
Forest	452	96	.....
Grant	1,577	93	.....
Green	883	05	.....
Green Lake	598	32	.....
Iowa	921	45	.....
Iron	317	69	.....
Jackson	760	67	.....
Jefferson	1,285	60	.....
Juneau	850	49	.....
Kenosha	1,007	59	.....
Kewaunee	719	75	.....
La Crosse	1,379	42	.....
Lafayette	847	94	.....
Langlade	614	44	.....
Lincoln	683	52	.....
Manitowoc	1,727	19	.....
Marathon	1,957	25	.....
Marinette	1,222	83	.....
Marquette	477	26	.....
Milwaukee	10,872	49	.....
Monroe	1,178	14	.....
Oconto	993	47	.....
Oneida	440	96	.....
Outagamie	1,755	98	.....
Ozaukee	705	71	.....
Pepin	317	97	.....
Pierce	984	17	.....
Polk	896	17	.....
Portage	1,223	86	.....
Price	494	81	.....
Racine	1,696	76	.....
Richland	827	62	.....
Rock	1,885	15	.....
Rusk	609	21	.....
St. Croix	1,097	00	.....
Sauk	1,298	28	.....
Sawyer	371	13	.....
Shawano	1,297	53	.....
Sheboygan	1,884	33	.....
Taylor	525	43	.....
Trempealeau	1,004	09	.....
Vernon	1,240	23	.....
Vilas	409	62	.....
Walworth	1,169	13	.....
Washburn	332	97	.....
Washington	985	32	.....

*"A"—General Fund Disbursements for 1906.**Taking Census—continued.*

Waukesha	1,417 72	.....
Waupaca	1,342 00	.....
Waushara	774 13	.....
Winnebago	1,946 28	.....
Wood	1,123 79	.....
		\$83,802 49

Commissioners of Fisheries—

Abraham, Geo.	\$15 05	.....
American Express Co.	35 37	.....
Ashland Lime and Cement Co.	93 92	.....
Addison, John	31 53	.....
Aiken, Geo. S.	36 85	.....
Austin, James	22 00	.....
Anstead, Hans	22 50	.....
Anclam, E. F.	5 00	.....
Alford Bros.	9 59	.....
Booth, A. and Co.	54 25	.....
Boileau, John R.	689 00	.....
Brissee, Barney	8 75	.....
Beattie, S.	1 00	.....
Brodock, C. F.	26 00	.....
Burtiss, R. M. Co.	49 76	.....
Billington, Geo.	55 55	.....
Brown, G. I.	74 00	.....
Boutin, Edward	18 00	.....
Bailey, J. C.	12 00	.....
Boutin, Theodore	26 00	.....
Boehm, Charles	5 25	.....
Boutin, Easton	18 00	.....
Bureau, Fred	29 14	.....
Bayfield County Press	6 00	.....
Begue, H.	2 30	.....
Brown Brothers	7 50	.....
Bo'ger Brothers	166 75	.....
Breitenbach Bros.	11 00	.....
Bayfield, town of	7 60	.....
Brissee, F. J.	209 34	.....
Bryant, Lester	21 40	.....
Burgert, Henry	42 00	.....
Blondey, Geo. and Son	2 50	.....
Crowe, James	13 75	.....
C. M. and St. P. Ry. Co.	1,227 16	.....
Case, N. O.	5 00	.....
Conklin and Sons	414 63	.....
Carman, C. B.	10 00	.....
C. and N. W. Ry. Co.	928 90	.....
Carpenter, G. B. and Co.	269 78	.....
Curtiss, E. R.	1 00	.....
Cooper and Hughes Lumber Co.	21 80	.....
Crawford, John H. and Co.	78 70	.....
C. B. and Q. Ry. Co.	40 38	.....
Chape, Irving R.	48 75	.....
Castle Pierce Printing Co.	2 90	.....
Clark, H. H.	27 50	.....
Democrat Printing Co.	50 21	.....

*"A"—General Fund Disbursements for 1906.**Commissioners of Fisheries—continued.*

Dahl, Geo. C.	219 49	.....
Dufva, Hugo	512 95	.....
De Briae, Peter	22 00	.....
Dietzgen, E. Co.	159 20	.....
Dey, John P.	14 00	.....
Doyon and Rayne Lumber Co.	34 64	.....
Dunn, J. M.	8 46	.....
Durkee, Miles	18 00	.....
Dyrnas, Thomas	6 00	.....
Durkee, J. M.	85 77	.....
Dukershein, L. W. Heating and Vent- ilating Co.	14 86	.....
Durkee, Ben	7 50	.....
Durkee, Earl	37 00	.....
Edlund, P.	31 00	.....
Electrical Supply Co.	2 75	.....
Foy, James	573 00	.....
Ford, C. F.	5 00	.....
Fuler, Arthur	42 02	.....
Findlay and Co.	69 75	.....
Findorff, J. H.	23 32	.....
Frosberg and Englund	21 78	.....
Frederickson, A. D. and J. V.	47 48	.....
Fishing Gazette	1 00	.....
Gallagher, Albert	838 61	.....
Gilquist, Andrew	289 63	.....
Gilbert, Henry	52 50	.....
Gill, W. F.	2 50	.....
Grunewald, Aug.	25 00	.....
Garfield, Wallace, Jr.	2 50	.....
Gething, John T.	60 00	.....
Grimm's Book Bindery	2 25	.....
Garnich, E. and Sons	4 45	.....
Giebel, Nicholas	33 00	.....
Giles, Henry	30 50	.....
Holtman, Bernard	530 00	.....
Hagberg, John	500 40	.....
Herrman and Ernst	26 74	.....
Hooper, Chas. W.	2 50	.....
Hollister Drug Co.	61 38	.....
Hoven, M. J. (Estate)	825 31	.....
Herlan, James	23 63	.....
Hadland, John	45 50	.....
Hawkenson, Norman	12 00	.....
Hageman, Rictor	7 00	.....
Hanson, Ole	8 00	.....
Halbach, John P.	7 45	.....
Hanson, Peter	12 50	.....
Heyl, Chas. W.	20 90	.....
Hadland, Thomas	6 00	.....
Hoffe, Chas.	8 00	.....
Hadland, O'e	6 00	.....
Halvorson, Carl	8 25	.....
Hofberger, F. J.	1 28	.....
Harloff, P. F.	3 00	.....
Herheim and Flisram	8 50	.....
Humphery, Evan	4,000 00	.....

*"A"—General Fund Disbursements for 1906.**Commissioners of Fisheries—continued.*

Jacobs, L. M.....	2 30	.....
Jones' Horse Livery.....	11 50	.....
Jarvis, C. W.....	75	.....
Johnston, Wilsey.....	77 00	.....
Johnston, Edward.....	12 00	.....
James, Morgan.....	4 00	.....
Jenkins, John L.....	12 00	.....
Johnston, C. W.....	25 00	.....
Jurgenson, Mrs. Otto.....	6 50	.....
Jepson, C.....	40 00	.....
Johnson, Henry.....	32 50	.....
Jossart, Dave.....	53 50	.....
Jeffery, G. S.....	1 00	.....
Johnson, M. R.....	4 00	.....
Jeffrey, C. T.....	4 00	.....
Jeffery, C. J.....	5 20	.....
Keeley, Neckerman and Kessenich.....	18 95	.....
Kahn, D. A.....	62 76	.....
Kransfelder Brothers.....	9 75	.....
Kussmann, Arthur.....	8 00	.....
Kuehl, Otto.....	8 00	.....
King & Walker Co.....	3 00	.....
Kennedy, Ray.....	75 00	.....
Kellogg and Mason.....	14 00	.....
Kunz, W. E.....	1 75	.....
Krohn, Ed.....	29 00	.....
Korn, Theo.....	4 22	.....
Kynsberg, James.....	52 50	.....
Kreuger, Aug.....	10 00	.....
K'laus, Fred, Sr.....	25 00	.....
Klaus, Fred, Jr.....	25 00	.....
Kinsler, Henrietta.....	7 50	.....
Larson, Louis.....	5 00	.....
Loper and Loper.....	220 40	.....
Lahm, Peter, Jr.....	250 00	.....
Larson, Tony.....	28 50	.....
Larkin, Danford.....	3 00	.....
Lazerous, Jos.....	42 00	.....
Legried, Christ.....	6 00	.....
Leaman, Loran.....	4 00	.....
Lund, L. and Co.....	75	.....
Madison Post office.....	304 50	.....
Maag, Valentine.....	832 00	.....
Meyer, F. M.....	36 15	.....
Mautz Brothers.....	12 09	.....
Maag, John.....	1,001 46	.....
Marsh, M. C.....	99 65	.....
Moriarity, Stephen.....	7 00	.....
Mayers, A. A.....	33 84	.....
Melany, Herman.....	63 75	.....
Murray, R. C.....	11 25	.....
Matson and Klein.....	77 10	.....
Miller Brothers.....	50 19	.....
Mortenson, Hannah.....	12 00	.....
Mielke, Henry.....	73 00	.....
Marcy, W. L.....	81 80	.....

"A"—General Fund Disbursements for 1906.

<i>Commissioners of Fisheries—continued.</i>		
Maag, Robert.....	3 00	.....
Minocqua Times	3 00	.....
Minocqua Hardware Co.	69 27	.....
Mosely, James E.....	18 45	.....
Marble, John P.....	32 00	.....
Martin, A. E.....	100 00	.....
Maxwell and Jenkins.....	29 10	.....
Minocqua Livery Co.....	180 75	.....
McHenry, G. A.....	74 86	.....
McGuire, F. M.....	3 00	.....
McKee, Edward.....	94 00	.....
McCoud, M.	101 65	.....
Nevin, James.....	2,618 23	.....
Nelson, M. L.....	95 11	.....
Nelson, Hugo C.....	19 80	.....
Nevean, John.....	10 50	.....
Nelson, R. J.....	85 50	.....
Nevin, Wilmot.....	454 61	.....
Ni'sen, John F.....	20 00	.....
Nelson, John.....	32 50	.....
Nelson, John V.....	6 00	.....
Neubauer, Fred.....	20 75	.....
O'Brien and Scanlan.....	81 50	.....
O'Malley and Castle.....	49 60	.....
O'Leary, Emmett.....	168 61	.....
Osterlund, Erhold.....	28 00	.....
Oshkosh Water Works Co.....	501 96	.....
Olander, Alfred.....	14 50	.....
O'son, Olga.....	38 25	.....
Parker, Ritz.....	5 00	.....
Parkinson-Marling Lumber Co.....	105 18	.....
Prichard, F. C.....	411 19	.....
Peterson, Chas.....	12 00	.....
Pixley, S. J.....	49 62	.....
Phinney, Geo. D.....	229 62	.....
Prichard, Ted.....	34 00	.....
Prien, John C., agent.....	81 00	.....
Postal Telegraph Co.....	50	.....
Plymouth Rock Trout Co.....	500 00	.....
Piper Brothers.....	3 65	.....
Peterson, John M.....	6 00	.....
Powell and Waite.....	7 00	.....
Porter, L. F.....	57 80	.....
Pitt, James.....	16 75	.....
Pitt, Leo.....	19 50	.....
Peterson, Andrew.....	26 00	.....
Prichard, Fred.....	41 45	.....
Quinn, W. P.....	50 85	.....
Ramsdale, F. C.....	732 71	.....
Ripple, Robert	915 49	.....
Ross, Gordon	39 00	.....
Revoyr, Louis	25 00	.....
Rogers, F. W.....	10 00	.....
Ross Lumber Co.....	90 83	.....
Riek, W. C.....	6 09	.....
Ripple, Mrs. Robert	68 20	.....
Reinartson, and Wold	22 50	.....

*"A"—General Fund Disbursements for 1906.**Commissioners of Fisheries—continued.*

Ruder, Geo. Brewing Co.	1 50	.....
Russell and Miller	9 50	.....
State Insurance Fund	101 25	.....
Sykes, Arthur	1,244 56	.....
Sykes, Angus	142 39	.....
Sykes, Henry	1,150 88	.....
Swift and Co.	749 38	.....
Stark, Frank	169 08	.....
Shepard, O. L.	59 73	.....
Suthers, Frank	1,472 32	.....
Snyder, Williams	48 88	.....
Sumner and Morris	553 42	.....
Schmidt, Aug.	80 00	.....
Standard Oil Co.	2 00	.....
Sellek, H.	128 70	.....
Smith and Deadman	3 50	.....
Saderman, Chas.	9 63	.....
Scully, M. T.	6 00	.....
Stroebel and Baumgarten	5 70	.....
Schuman, Gus	51 80	.....
Shano, John	33 00	.....
Sorenson, C. A.	1 00	.....
Simonds, Chas.	37 50	.....
Schuster, Herman	1 75	.....
Sanford, Fannie G.	6 87	.....
Suhl, Mrs. J. A.	12 25	.....
Stelter, Henry	5 00	.....
Sykes, Vergn	80 75	.....
Schroeder, J., Lumber Co.	23 02	.....
Shepherd and Wieland	19 89	.....
Swanes, John	16 00	.....
Sheridan, R. L.	12 00	.....
Schindelholtz, Joseph	14 00	.....
Suhl, Barbara	19 00	.....
Sherburne, Wm.	1 87	.....
Sanders, Charles	7 50	.....
Termaat-Monahan Co.	43 35	.....
Torsrud, Otto	25 00	.....
Toreson and Stock	2 25	.....
Thompson, John	22 50	.....
Tracy, Gibbs and Co.	60 00	.....
Vance, James	152 50	.....
United States Express Co.	8 99	.....
Vaughn, D. H.	28 50	.....
Van Nest, Wm.	461 39	.....
Vorous, Da'e	48 00	.....
Van Dusen, A.	16 00	.....
Wisconsin Telephone Co.	107 75	.....
Wahlquist, Andrew	525 00	.....
Walters, John	138 50	.....
Wieland, L. C.	139 20	.....
Western Union Telegraph Co.	129 21	.....
Wilson, Erick	3 50	.....
Wannstrom, David	28 00	.....
Winger, Albert	17 50	.....
Wahlquist, Fred	10 50	.....
Weichman, H. H.	25 00	.....

"A"—General Fund Disbursements for 1906.

<i>Commissioners of Fisheries—continued.</i>		
Wilkinson, A. H.	39 00	.....
Werner, Max F.	20 00	.....
Wachsmuth, Henry	26 10	.....
Welson-Gove Hardware Co.	7 79	.....
Woodzicka, Roman	62 75	.....
Zentner and Mueller	97	.....
Zanesville Stoneware Co.	40 00	.....
		\$35,270 52
COMMON SCHOOLS.		
<i>Examiners of State Teachers—</i>		
Scott, W. A., per diem and exp.	\$215 24	.....
Sage, A. H., per diem and exp.	266 37	.....
Viebahn, C. F., per diem and exp.	268 55	.....
		\$750 16
<i>Wisconsin Teacher's Assn—</i>		
Democrat Ptg Co., ptg. report	\$341 27	.....
		\$341 27
<i>Miscellaneous—</i>		
School Fund Income, app. Chap. 313, Laws 1903 (less sal. and exp. of Rural School Inspector)	\$198,542 31	.....
School Fund Income, interest on cer- tificates of indebtedness	109,459 00	.....
		\$308,001 31
STATE UNIVERSITY.		
<i>Agricultural Experiment Station—</i>		
Clark Engraving Co.	\$755 89	.....
Binner-Wells Co.	25 29	.....
Democrat Printing Co.	2,396 80	.....
Gloege, E. H.	4 50	.....
Hardenberg, C. B.	38 50	.....
Hammersmith Engraving Co.	23 20	.....
Henry and Jasperson	4 00	.....
Haukenes, L.	5 00	.....
Mandel Engraving Co.	115 22	.....
Nielson, E. C.	165 65	.....
Northwestern Lithographing Co.	9 31	.....
Van Hagen, L. F.	4 00	.....
Rattke Studio	3 00	.....
Pitman, Jennie	3 50	.....
		\$3,553 86
<i>Miscellaneous—</i>		
Clark Engraving Co.	\$77 15	.....
Democrat Ptg Co.	492 51	.....
University Fund Income, interest on cer- tificates of indebtedness	7,770 00	.....
Agricultural College Fund Income, in- terest on certificates of indebtedness	4,242 00	.....
University Fund Income, temporary transfers, Chap. 468, Laws 1905.....	302,000 00	.....

"A"—General Fund Disbursements for 1906.

<i>Miscellaneous—continued.</i>		
University Fund Income, agricultural institutes	12,000 00	.....
University Fund Income, Washburn observatory	3,000 00	.....
University Fund Income, transfer on account of tax not levied 1905	557,914	.....
University Fund Income, app. Sec. 2, Chap. 320, Laws 1905	200,000 00	.....
		\$1,087,495 66
NORMAL SCHOOLS.		
Democrat Ptg. Co. printing for regents ..	\$96 50	.....
Normal School Fund Income, interest on certificates of indebtedness	36,099 00	.....
Normal School Fund Income, app. for institutes	7,000 00	.....
Normal School Fund Income, part app. Chap. 295, Laws 1903	5,000 00	.....
Normal School Fund Income, transfer on account of tax not levied 1905	75,000 00	.....
		\$123,195 50
COUNTY TRAINING SCHOOLS FOR TEACHERS.		
Buffalo county	\$2,501 57	.....
Dunn county	3,290 45	.....
Marathon county	2,798 94	.....
Manitowoc county	2,783 78	.....
Richland county	3,062 80	.....
Waupaca county	2,221 18	.....
Wood county	2,391 56	.....
		\$19,050 28
<i>Deaf Mute Instruction in Cities—</i>		
Appleton	\$849 17	.....
Ashland	2,110 00	.....
Black River Falls	1,575 42	.....
Eau Claire	3,025 00	.....
Fond du Lac	1,508 33	.....
Green Bay	1,155 00	.....
La Crosse	1,075 83	.....
Marinette	1,000 41	.....
Milwaukee	9,415 83	.....
Neillsville	1,336 67	.....
Oshkosh	734 17	.....
Racine	2,036 67	.....
Sheboygan	1,067 05	.....
Sparta	1,025 42	.....
Superior	1,857 50	.....
Wausau	1,476 66	.....
		\$31,249 13

"A"—General Fund Disbursements for 1906.

<i>Manual Training for High Schools—</i>		
Chippewa Falls	\$250 00	.....
Wausau	250 00	.....
Washburn	250 00	.....
Superior	250 00	.....
Appleton	250 00	.....
Beaver Dam	250 00	.....
Bayfield	250 00	.....
Eau Claire	250 00	.....
Fond du Lac	250 00	.....
Menomonie	250 00	.....
Menasha	250 00	.....
Mayville	250 00	.....
Marinette	250 00	.....
Oshkosh	250 00	.....
Racine	250 00	.....
Oconomowoc	250 00	.....
Janesville	250 00	.....
		\$4,250 00
FREE HIGH SCHOOLS.		
Albany	\$371 04	.....
Alma	371 04	.....
Amery	371 04	.....
Antigo	371 04	.....
Arcadia	371 04	.....
Ashland	371 04	.....
Avoca	317 24	.....
Algoma	371 04	.....
Alma Center	371 04	.....
Amherst	371 04	.....
Appleton	371 04	.....
Argyle	371 04	.....
Augusta	371 04	.....
Almond	371 04	.....
Bangor	371 04	.....
Barron	371 04	.....
Beaver Dam	371 04	.....
Belmont	371 04	.....
Benton	371 04	.....
Birnamwood	371 04	.....
Black River Falls	371 04	.....
Bloomer	371 04	.....
Boscobel	371 04	.....
Brandon	371 04	.....
Brodhead	371 04	.....
Baldwin	371 04	.....
Baraboo	371 04	.....
Bayfield	371 04	.....
Belleville	371 04	.....
Be'oit	371 04	.....
Berlin	371 04	.....
Black Earth	371 04	.....
Blair	371 04	.....
Bloomington	371 04	.....
Boyd	267 15	.....

"A"—General Fund Disbursements for 1906.

FREE HIGH SCHOOLS—continued.		
Birillion	371 04	.....
Burlington	371 04	.....
Cambria	371 04	.....
Cashton	371 04	.....
Cedarburg	371 04	.....
Chippewa Falls	371 04	.....
Clintonville	371 04	.....
Colby	670 00	.....
Crandon	371 04	.....
Cumberland	371 04	.....
Cambridge	371 04	.....
Cassville	371 04	.....
Chilton	371 04	.....
Clinton	371 04	.....
Cobb	371 04	.....
Columbus	371 04	.....
Cuba City	371 04	.....
Chetek	333 94	.....
Cadott	317 24	.....
Darlington	371 04	.....
Deerfield	371 04	.....
Delavan	371 04	.....
Dodgeville	371 04	.....
Darien	371 04	.....
Dartford	331 16	.....
De Forest	1,455 00	.....
De Pere	371 04	.....
Durand	371 04	.....
Eagle River	1,012 50	.....
Eau Claire	371 04	.....
Elkhorn	371 04	.....
Ellsworth	371 04	.....
East Troy	371 04	.....
Edgerton	371 04	.....
Elroy	371 04	.....
Evansville	371 04	.....
Fairchild	371 04	.....
Florence	1,516 50	.....
Fort Atkinson	371 04	.....
Fox Lake	371 04	.....
Fennimore	371 04	.....
Fond du Lac	371 04	.....
Fountain City	371 04	.....
Friendship	217 06	.....
Glenbeulah	371 04	.....
Grand Rapids	371 04	.....
Green Bay, West	371 04	.....
Galesville	371 04	.....
Glenwood	371 04	.....
Green Bay, East	371 04	.....
Greenwood	371 04	.....
Grantsburg	371 04	.....
Hammond	371 04	.....
Hayward	1,325 00	.....
Highland	371 04	.....
Hixton	371 04	.....
Hortonville	371 04	.....
Hurley	371 04	.....

"A"—General Fund Disbursements for 1906.

FREE HIGH SCHOOLS—continued.		
Hartford	371	04
Hazel Green	371	04
Hillsboro	371	04
Horicon	371	04
Hudson	371	04
Humbird	371	04
Iron River	371	04
Iola	371	04
Jefferson	371	04
Janesville	371	04
Juneau	371	04
Kaukauna	371	04
Kewaskum	371	04
Kiel	371	04
Kenosha	371	04
Kewaunee	371	04
Lake Geneva	371	04
Lancaster	371	04
Lodi	371	04
Ladysmith	371	04
Lake Mills	371	04
Linden	371	04
Loyal	371	04
Lone Rock	321	41
Manawa	630	00
Marshall	927	50
Mauston	371	04
Mazomanie	371	04
Mellen	287	56
Marinette	371	04
Marshfield	371	04
Mayville	371	04
Medford	371	04
Menasha	371	04
Merrill	371	04
Middleton	613	75
Milton Junction	371	04
Mondovi	371	04
Montello	371	04
Mosinee	371	04
Mukwonago	371	04
Menomonee Falls	371	04
Merrilan	371	04
Milton	371	04
Mineral Point	371	04
Monroe	371	04
Montfort	950	00
Mt. Horeb	371	04
Muscoda	371	04
Marion	360	00
Markesan	371	04
Mt. Hope	317	24
Necedah	371	04
Neillsville	371	04
New London	371	04
Neenah	371	04
New Lisbon	371	04
New Richmond	371	04

"A"—General Fund Disbursements for 1906.

FREE HIGH SCHOOLS—continued.		
Oakfield	371 04	.....
Oconto	371 04	.....
Omro	371 04	.....
Ontario	371 04	.....
Osceola	371 04	.....
Oconomowoc	371 04	.....
Oconto Falls	371 04	.....
Onalaska	371 04	.....
Oakwood	250 46	.....
Oregon	371 04	.....
Pardeeville	371 04	.....
Peshtigo	371 04	.....
Phillips	371 04	.....
Plainfield	371 04	.....
Plymouth	371 04	.....
Potosi	371 04	.....
Poynette	371 04	.....
Prairie du Sac	371 04	.....
Prescott	371 04	.....
Palmyra	371 04	.....
Pepin	371 04	.....
Pewaukee	371 04	.....
Pittsville	371 04	.....
Platteville	371 04	.....
Portage	371 04	.....
Port Washington	371 04	.....
Prairie du Chien	371 04	.....
Prentice	371 04	.....
Princeton	367 33	.....
Reedsburg	371 04	.....
Rhinelanders	371 04	.....
Rice Lake	371 04	.....
Ripon	371 04	.....
Rosendale	367 33	.....
Randolph	371 04	.....
Rewey	358 99	.....
Rib Lake	371 04	.....
Richland Center	371 04	.....
River Falls	371 04	.....
Reeseville	241 18	.....
Sextonville	371 04	.....
Sharon	371 04	.....
Sheboygan	371 04	.....
Shell Lake	1,062 50	.....
Soldiers Grove	371 04	.....
Sparta	371 04	.....
Spring Green	371 04	.....
St. Croix Falls	371 04	.....
Stevens Point	371 04	.....
Stoughton	371 04	.....
Sun Prairie	371 04	.....
Sauk City	371 04	.....
Seymour	371 04	.....
Shawano	371 04	.....
Sheboygan Falls	371 04	.....
Shullsburg	371 04	.....
South Milwaukee	371 04	.....
Spooner	324 29	.....

"A"—General Fund Disbursements for 1906.

FREE HIGH SCHOOLS—continued.		
Spring Valley	371 04	
Stanley	371 04	
Stockbridge	307 97	
Sturgeon Bay	371 04	
Tomah	371 04	
Trempealeau	371 04	
Thorp	371 04	
Tomahawk	371 04	
Two Rivers	371 04	
Union Grove	371 04	
Unity	286 63	
Viroqua	371 04	
Verona	666 25	
Viola	322 81	
Walworth	371 04	
Waterford	336 08	
Watertown	371 04	
Waupaca	371 04	
Wausau	371 04	
Wauwatosa	371 04	
West De Pere	371 04	
West Salem	371 04	
Whitehall	371 04	
Whitewater	371 04	
Wilton	371 04	
Wittenburg	371 04	
Waldo	371 04	
Washburn	371 04	
Waterloo	371 04	
Waukesha	371 04	
Waupun	371 04	
Wausaukee	371 04	
West Bend	371 04	
Westfield	371 04	
Weyauwega	371 04	
Wilmot	371 04	
Winneconne	371 04	
Wonewoc	371 04	
Wautoma	371 04	
		\$97,577 75

GRADED SCHOOLS.

Ablemans	\$300 00	
Abbotsford	300 00	
Abrams	300 00	
Amberg	300 00	
Antigo	300 00	
Appolonia	300 00	
Arbor Vitae	300 00	
Amberg	300 00	
Arena	300 00	
Athens	300 00	
Adell	100 00	
Afton	100 00	
Allen Grove	100 00	
Amherst Junction	100 00	

"A"—General Fund Disbursements for 1906.

GRADED SCHOOLS—continued.		
Aniwa	100 00	.....
Arkansaw	100 00	.....
Arthur	100 00	.....
Auburndale	100 00	.....
Abrams	100 00	.....
Ashland	100 00	.....
Amburg	100 00	.....
Arbor Vitae	300 00	.....
Baraboo	300 00	.....
Barneveld	300 00	.....
Black Creek	300 00	.....
Blanchardville	300 00	.....
Brooklyn	300 00	.....
Bruce	300 00	.....
Butternut	300 00	.....
Bagley	100 00	.....
Bailey's Harbor	100 00	.....
Balsam Lake	100 00	.....
Boltonville	100 00	.....
Bay City	100 00	.....
Beldonville	100 00	.....
Belle Center	100 00	.....
Big Falls	100 00	.....
Birchwood	100 00	.....
Blue Mounds	100 00	.....
Boaz	100 00	.....
Brokaw	100 00	.....
Browntown	100 00	.....
Burnett Junction	100 00	.....
Basco	100 00	.....
Brule	100 00	.....
Cameron	300 00	.....
Campbellsport	300 00	.....
Camp Douglas	300 00	.....
Catawba	300 00	.....
Cedar Falls	300 00	.....
Chelsea	300 00	.....
Clear Lake	300 00	.....
Colfax	300 00	.....
Commonwealth	300 00	.....
Cable	100 00	.....
Campbellsport	100 00	.....
Cascade	100 00	.....
Casco	100 00	.....
Cataract	100 00	.....
Cazenovia	100 00	.....
Cecil	100 00	.....
Cedar Grove	100 00	.....
Centuria	100 00	.....
Cedar Grove	100 00	.....
Chippewa Falls	100 00	.....
Cochrane	100 00	.....
Columbia	100 00	.....
Coleman	100 00	.....
Carter	100 00	.....
Coloma	100 00	.....
Crivitz	100 00	.....
Curtiss	100 00	.....

"A"—General Fund Disbursements for 1906.

GRADED SCHOOLS—continued.		
Cylon	100 00	.....
Cedar	300 00	.....
Lalls	300 00	.....
Deer Creek	300 00	.....
De Soto	300 00	.....
Dorchester	300 00	.....
Downing	300 00	.....
Downsville	300 00	.....
Drummond	300 00	.....
Dunbar	300 00	.....
Dodge	100 00	.....
Dale	100 00	.....
Delton	100 00	.....
De'afield	100 00	.....
Dexterville	100 00	.....
Disco	100 00	.....
Doylestown	100 00	.....
Eau Galle	300 00	.....
Edgar	300 00	.....
Eleva	300 00	.....
Elkhart	300 00	.....
Elmwood	300 00	.....
Ettrick	300 00	.....
Edgerton	100 00	.....
Eagle	100 00	.....
Eastman	100 00	.....
Eland	100 00	.....
Elcho	100 00	.....
Elderon	100 00	.....
Eau Claire	100 00	.....
Elk Mound	100 00	.....
Elton	100 00	.....
Embarrass	100 00	.....
Endeavor	100 00	.....
Eureka	100 00	.....
Excelsior	100 00	.....
E'khart	100 00	.....
Edgerton	100 00	.....
Etna	300 00	.....
Fall Creek	300 00	.....
Fall River	300 00	.....
Fifield	300 00	.....
Fontana	300 00	.....
Footville	300 00	.....
Fredonia	300 00	.....
Frederic	300 00	.....
Fairwater	100 00	.....
Fenwood	100 00	.....
Fredonia	100 00	.....
Fish Creek	100 00	.....
Forestville	100 00	.....
Frankville	100 00	.....
Fremont	100 00	.....
Fort Atkinson	100 00	.....
Genoa Junction	300 00	.....
Gillett	300 00	.....
Glen Flora	300 00	.....
Glidden	300 00	.....

"A"—General Fund Disbursements for 1906.

GRADED SCHOOLS—continued.		
Granton	300 00	.....
Gratiot	300 00	.....
Greenbush	300 00	.....
Gays Mills	100 00	.....
Genesee	100 00	.....
Genoa	100 00	.....
Germania	100 00	.....
Gergetown	100 00	.....
Gibbsville	100 00	.....
Gilmanton	100 00	.....
Glendale	100 00	.....
Glen Haven	100 00	.....
Grafton	100 00	.....
Grand Rapids	100 00	.....
Greenleaf	100 00	.....
Grotham	100 00	.....
Hancock	300 00	.....
Hartland	300 00	.....
Hazelhurst	300 00	.....
Hilbert	300 00	.....
Hustisford	300 00	.....
Hales Corners	100 00	.....
Hanover	100 00	.....
Hat'ey	100 00	.....
Haugen	100 00	.....
Hawkins	100 00	.....
Heineman	100 00	.....
Hersey	100 00	.....
Hollandale	100 00	.....
Honey Creek	100 00	.....
Houlton	100 00	.....
Homstead	100 00	.....
Independence	300 00	.....
Iron Belt	300 00	.....
Ithaca	300 00	.....
Ingram	100 00	.....
Ironton	100 00	.....
Johnson Creek	300 00	.....
Junction City	300 00	.....
Johnson Creek	300 00	.....
Janesville	100 00	.....
Jackson	100 00	.....
Jacksonport	100 00	.....
Kendall	300 00	.....
Knapp	300 00	.....
Kewaunee	100 00	.....
Kewaunee	100 00	.....
Kennan	100 00	.....
Kingston	100 00	.....
Kenosha	100 00	.....
Kewaunee	100 00	.....
Lac du Flambeau	300 00	.....
La Farge	300 00	.....
Laona	300 00	.....
La Valle	300 00	.....
Layton Park	300 00	.....
Lena	300 00	.....
Little Chute	300 00	.....

"A"—General Fund Disbursements for 1906.

GRADED SCHOOLS—continued.		
Livingston	300 00	.....
Lowell	300 00	.....
Luck	300 00	.....
Livingston	277 95	.....
Lake Nebagamon	100 00	.....
Lamberton	100 00	.....
Lannon	100 00	.....
Lena	100 00	.....
Leopolis	100 00	.....
Lime Ridge	100 00	.....
Little Black	100 00	.....
Lomira	100 00	.....
London	100 00	.....
Lynxville	100 00	.....
Lyons	100 00	.....
La Crosse	100 00	.....
Milwaukee	300 00	.....
McFarland	300 00	.....
Maiden Rock	300 00	.....
Marquette	300 00	.....
Mason	300 00	.....
Mattoon	300 00	.....
Melrose	300 00	.....
Merriam	300 00	.....
Minocqua	300 00	.....
Milwaukee	300 00	.....
Milwaukee	300 00	.....
Milwaukee	300 00	.....
Monticello	300 00	.....
Milwaukee	300 00	.....
Madison	100 00	.....
Manchester	100 00	.....
March	100 00	.....
Manitowoc	100 00	.....
Melrose	100 00	.....
Miffin	100 00	.....
Milwaukee	100 00	.....
Milwaukee	100 00	.....
Milwaukee	100 00	.....
Mindoro	100 00	.....
Monico	100 00	.....
Morrisonville	100 00	.....
Mountain	100 00	.....
Mt. Sterling	100 00	.....
Minocqua	100 00	.....
Mishicot	100 00	.....
Nekoosa	300 00	.....
New Digging	300 00	.....
New Glarus	300 00	.....
North Crandon	300 00	.....
North Fond du Lac	300 00	.....
North Freedom	300 00	.....
North Hudson	300 00	.....
North Milwaukee	300 00	.....
Norwalk	300 00	.....
Nebagamon	300 00	.....
New Auburn	100 00	.....
Nelson	100 00	.....

"A"—General Fund Disbursements for 1906.

GRADED SCHOOLS—continued.		
Neosho	100 00	.....
Neshkoro	100 00	.....
Newberg	100 00	.....
New Holstein	100 00	.....
New Holstein	100 00	.....
Norrie	100 00	.....
Northport	100 00	.....
Nekoosa	100 00	.....
North Milwaukee	100 00	.....
Orfordville	300 00	.....
Osseo	300 00	.....
Owen	300 00	.....
Oostberg	100 00	.....
Ogdenberg	100 00	.....
Ogema	100 00	.....
Oostberg	100 00	.....
Oxford	100 00	.....
Oconomowoc	100 00	.....
Park Falls	300 00	.....
Plum City	300 00	.....
Plover	300 00	.....
Port Edwards	300 00	.....
Port Wing	300 00	.....
Prairie Farm	300 00	.....
Pewaukee	100 00	.....
Patch Grove	100 00	.....
Pleasant Prairie	100 00	.....
Polar	100 00	.....
Poysippi	100 00	.....
Parrish	100 00	.....
Racine	300 00	.....
Readstown	300 00	.....
Readsville	300 00	.....
Ridgeway	300 00	.....
Rio	300 00	.....
Roberts	300 00	.....
Royalton	300 00	.....
Racine	100 00	.....
Random	100 00	.....
Random	100 00	.....
Richfield	100 00	.....
River Falls	100 00	.....
Rochester	100 00	.....
Rockdale	100 00	.....
Rock Elm	100 00	.....
Rome	100 00	.....
Scandinavia	300 00	.....
Schofield	300 00	.....
Sherman	100 00	.....
Sherry	300 00	.....
Shiocton	300 00	.....
Somerset	300 00	.....
South Wayne	300 00	.....
Spencer	300 00	.....
Stratford	300 00	.....
Sheboygan	100 00	.....
Salem	100 00	.....
Saukville	100 00	.....

"A"—General Fund Disbursements for 1906.

GRADED SCHOOLS—continued.		
Schleisingsville	100 00	.....
South Milwaukee	100 00	.....
Seneca	100 00	.....
Sheboygan	100 00	.....
Sheboygan	100 00	.....
Shopiere	100 00	.....
South Germantown	100 00	.....
Sparta	100 00	.....
Spruce	100 00	.....
Star Prairie	100 00	.....
Stetsonville	100 00	.....
Stauben	100 00	.....
Stiles	100 00	.....
Stitzer	100 00	.....
Stockholm	100 00	.....
Sussex	100 00	.....
Symco	100 00	.....
Suring	100 00	.....
Thiensville	300 00	.....
Three Lakes	300 00	.....
Tigerton	300 00	.....
Tony Lake	300 00	.....
Turtle Lake	300 00	.....
Theresa	100 00	.....
Trevor	100 00	.....
Tunnel City	100 00	.....
Union Center	100 00	.....
Valley Junction	100 00	.....
Warrens	300 00	.....
Wauzeka	300 00	.....
Welcome	300 00	.....
West Allis	300 00	.....
Westboro	300 00	.....
Westby	300 00	.....
Weyerhauser	300 00	.....
Wild Rose	300 00	.....
Williams Bay	300 00	.....
Withee	300 00	.....
Woodville	300 00	.....
Wyocena	300 00	.....
Waukau	100 00	.....
Waunakee	100 00	.....
West Lima	100 00	.....
Wilson	100 00	.....
Windsor	100 00	.....
Wolf Creek	100 00	.....
West La Crosse	100 00	.....
Wausau	100 00	.....
Waupaca	100 00	.....
		\$64,477 95
<i>Teachers' County Institutes, Chap. 476,</i>		
<i>Laws, 1905—</i>		
Adams	\$83 03	.....
Ashland	65 65	.....
Barron	164 14	.....
Bayfield	88 83	.....

"A"—General Fund Disbursements for 1906.

<i>Teachers' County Institutes Chap. 476, Laws 1905—continued.</i>		
Brown	95 58	.....
Buffalo	111 03	.....
Burnett	74 34	.....
Calumet	84 96	.....
Chippewa	145 79	.....
Clark	181 51	.....
Columbia	183 45	.....
Crawford	108 14	.....
Dane	309 93	.....
Dodge	224 00	.....
Door	70 48	.....
Douglas	62 76	.....
Dunn	159 31	.....
Eau Claire	101 38	.....
Florence	28 00	.....
Fond du Lac	180 55	.....
Forest	33 79	.....
Grant	308 96	.....
Green	140 96	.....
Green Lake	84 96	.....
Iowa	156 41	.....
Iron	45 38	.....
Jackson	130 34	.....
Jefferson	189 24	.....
Juneau	159 31	.....
Kenosha	67 59	.....
Kewaunee	76 27	.....
La Crosse	80 14	.....
Lafayette	168 00	.....
Langlade	70 48	.....
Lincoln	71 45	.....
Manitowoc	195 03	.....
Marathon	208 55	.....
Marinette	89 79	.....
Marquette	78 21	.....
Milwaukee	147 72	.....
Monroe	197 93	.....
Oconto	98 48	.....
Oneida	59 86	.....
Outagamie	131 31	.....
Ozaukee	83 03	.....
Pepin	49 24	.....
Pierce	151 58	.....
Polk	134 20	.....
Portage	121 65	.....
Price	107 16	.....
Racine	99 44	.....
Richland	151 58	.....
Rock	223 03	.....
Rusk	82 07	.....
St. Croix	165 10	.....
Sauk	189 24	.....
Sawyer	47 31	.....
Shawano	147 72	.....
Sheboygan	154 48	.....
Taylor	104 27	.....
Trempealeau	143 86	.....

"A"—General Fund Disbursements for 1906.

<i>Teachers' County Institutes, Chap. 476, Laws 1905—continued.</i>		
Vernon	193 10	.....
Vilas	29 93	.....
Walworth	200 82	.....
Washburn	71 45	.....
Washington	122 58	.....
Waukesha	196 00	.....
Waupaca	168 96	.....
Waushara	120 69	.....
Winnebago	112 00	.....
Wood	115 86	.....
		\$8,999 37
<i>County Agricultural Societies—</i>		
Adams county agric. society	\$679 17	.....
Ashland county agric. society	383 12	.....
Barron county agric. society	1,527 84	.....
Bayfield county fair assn.	238 00	.....
Berlin industrial and agric society	703 60	.....
Blakes Prairie agric. society	826 60	.....
Boscobel agric. and driving park ass'n.	868 46	.....
Brown county hort'cl and agric. society	774 35	.....
Buffalo county agric. society	1,156 85	.....
Burnett county agric. society	179 20	.....
Baraboo Valley agric. society	1,616 00	.....
Crawford county agric. society	200 00	.....
Clark county agric. society	1,144 68	.....
Central agric. and driving park ass'n ..	719 58	.....
Central Wis. state fair ass'n	729 80	.....
Columbia county agric. society	1,492 80	.....
Cumberland agric. and driving park ass'n.	632 60	.....
Dane county agric. society	1,635 60	.....
Dodge county fair ass'n	1,700 00	.....
Dunn county agric. society	626 32	.....
Eau Claire county agric. society	552 22	.....
Evansville Rock county agric. society ..	849 50	.....
Elroy fair ass'n and agric. society	974 44	.....
Eastern Monroe county agric. society ..	692 47	.....
Fond du Lac county agric. society	1,574 92	.....
Fox River fair and driving ass'n	1,339 16	.....
Florence county agric. society	76 52	.....
Grant county agric. society	871 12	.....
Green county agric. society	1,339 11	.....
Hillsboro driving and agric. society	1,025 90	.....
Industrial ass'n of Manitowoc county ..	853 20	.....
Iowa county agric. society	811 80	.....
Jackson county agric. society	925 00	.....
Jefferson county and Rock river valley agric. society	1,531 40	.....
Juneau county agric. society	1,700 00	.....
Kilbourne Inter-state county fair ass'n	1,153 28	.....
Kickapoo valley agric. and driving park ass'n.	685 65	.....
La Crosse Inter-state fair ass'n	3,633 80	.....
La Crosse county agric. society	656 66	.....
La Fayette county agric. society	1,540 40	.....
Langlade county agric. society	511 72	.....

*"A"—General Fund Disbursements for 1906.**County Agricultural Societies—continued.*

Lincoln county agric. society	1,558 00	.....
Lodi Union agric. society	438 00	.....
Marathon county agric. society	1,584 70	.....
Marquette county agric. society	474 96	.....
Northern Wis. state fair	3,028 22	.....
New London agric. and Ind. ass'n	746 80	.....
New Richmond park ass'n and agric. society	754 00	.....
Oconto county fair ass'n	892 12	.....
Oneida county agric. society	1,700 00	.....
Outagamie county agric. society	328 20	.....
Ozaukee county agric. society	634 20	.....
Pepin county agric. society	940 00	.....
Pierce county agric. society	567 00	.....
Platteville fair and agric. society	1,215 00	.....
Portage county agric. society	649 40	.....
Polk county fair society	642 00	.....
Price county agric. society	388 84	.....
Richland county agric. society	1,330 90	.....
Sauk county agric. society	1,056 40	.....
Seymour fair and driving park ass'n ..	517 80	.....
Shawano county agric. society	895 32	.....
Sheboygan county agric. society	589 90	.....
Southwestern Wis. fair ass'n	1,154 52	.....
Sparta driving and agric. society	985 84	.....
Taylor county mechanical and agric. society	176 92	.....
Trempealeau county agric. society	650 30	.....
Vernon county agric. society	1,306 33	.....
Walworth county agric. society	1,700 00	.....
Washington county agric. society	796 88	.....
Waushara county agric. society	445 60	.....
Waupaca county agric. society	590 40	.....
		\$69,871 39

LEGISLATIVE.

Legislative Printing—Regular Session—

Democrat Ptg. Co., bills	\$3,811 29	.....
Democrat Ptg. Co., senate and assem- bly calendars	548 79	.....
Democrat Ptg. Co., miscellaneous	726 47	.....
Democrat Ptg. Co., senate and assem- bly sub. bills	1,165 40	.....
Democrat Ptg. Co., senate and assem- bly enrolled bills	2,017 30	.....
Democrat Ptg. Co., senate and assem- bly proofs	1,720 67	.....
Democrat Ptg. Co., senate and assem- bly slips	1,085 24	.....
Democrat Ptg. Co., joint resolutions ..	370 31	.....
Democrat Ptg. Co., paper	295 33	.....
Democrat Ptg. Co., senate and assem- bly journals	1,593 24	.....
Democrat Ptg. Co., session laws	3,456 74	.....
State Journal Ptg. Co., pub. copy laws ..	3,176 19	.....
		\$19,966 97

*"A"—General Fund Disbursements for 1906.**Legislative—continued.*

Nelson, John M., indexing, black-lettering and italicizing session laws.....	\$700 00	.....
		\$700 00

Blue Book—

Democrat Printing Co., printing and binding blue book	\$15,970 32	.....
		\$15,970 32

*Mileage of Senators—Special Session,
1905—*

Bird, H. P.....	\$52 00	.....
Hagemeister, Henry.....	39 00	.....
Johnson, O. W.....	22 00	.....
Froemming, Theo.....	17 00	.....
Rogers, C. C.....	17 00	.....
Rummel, Jacob.....	17 00	.....
Roehr, Julius E.....	17 00	.....
Wipperman, H. C.....	24 60	.....
Frear, Jas. A.....	50 00	.....
Hudnall, Geo. B.....	65 00	.....
Sanborn, A. W.....	82 20	.....
North, W. C.....	16 60	.....
Wilcox, F. M.....	37 00	.....
Rando'ph, S. W.....	34 00	.....
Burns, E. E.....	18 00	.....
Martin, Harry C.....	21 40	.....
Smith, C. H.....	34 00	.....
Stevens, E. E.....	33 20	.....
Wolff, G. W.....	33 60	.....
Hatten, W. H.....	27 60	.....
Whitehead, Jno. M.....	8 00	.....
Beach, Z. P.....	10 00	.....
Noble, J. H.....	40 00	.....
Kreuzter, A. L.....	57 20	.....
Stondall, A. M.....	20	.....
Wylie, George.....	4 00	.....
Munson, O. G.....	30 20	.....
Stout, J. H.....	41 80	.....
Wright, J. A.....	56 60	.....
McGillivray, J. J.....	25 40	.....
Morris, Thomas.....	26 50	.....
Merton, Ernest.....	12 60	.....
		\$970 70

*Mileage of Assemblymen—Special Session
1905—*

Ainsworth, Roderick.....	\$14 80	.....
Aldridge, W. J.....	16 20	.....
Andrew, W. W.....	68 00	.....
Baker, Allen S.....	4 40	.....
Bauer, Frank S.....	28 50	.....
Beedle, George E.....	48 40	.....

*"A"—General Fund Disbursements for 1906.**Mileage of Assemblymen—Special Session
1905—continued.*

Beer, Julius.....	51 20	.....
Bell, William H.....	21 40	.....
Berner, E. J.....	16 20	.....
Bletcher, J. S.....	17 00	.....
Bohri, F. J.....	34 00	.....
Braddock, Winifield S.....	24 40	.....
Brennan, Maurice B.....	45 00	.....
Brockhausen, F. C.....	16 20	.....
Brooks, H. L.....	61 00	.....
Burdeau, W. E.....	41 80	.....
Carpenter, Fred J.....	52 60	.....
Chandler, Jos. P.....	13 40	.....
Clausen, L. N.....	84 00	.....
Cleary, Peter A.....	15 00	.....
Coffland, Jas. E.....	12 00	.....
Crowley, Jos. M.....	17 00	.....
Curtin, D. R.....	43 00	.....
Curtiss, W. M.....	23 60	.....
Dahl, A. H.....	27 00	.....
Dietrich, August.....	17 00	.....
Dinsdale, Jas.....	23 20	.....
Donald, John S.....	6 00	.....
Durland, John J.....	26 80	.....
Ekern, Herman L.....	33 40	.....
Eldridge, A. D.....	36 00	.....
Evans, Chas. A.....	38 20	.....
Everett, Edw. A.....	73 40	.....
Fridd, John A.....	40 00	.....
Gordon, Edw. B.....	71 50	.....
Greenwood, Chas. F.....	5 00	.....
Hagen, Chas.....	43 60	.....
Hagerty, John B.....	61 60	.....
Hamm, Philip.....	17 00	.....
Hannifin, Daniel L.....	5 20	.....
Hanson, William O.....	9 80	.....
Heinecke, Herman.....	26 80	.....
Henry, John A.....	14 40	.....
Holle, Henry J.....	17 00	.....
Huber, H. A.....	3 00	.....
Irvine, W. S.....	42 20	.....
Jerdee, Amund P.....	65 80	.....
Johnson, Frank H.....	13 40	.....
Johnson, Henry.....	51 14	.....
Johnson, Thomas.....	30 00	.....
Kinney, O. G.....	43 40	.....
Ledvina, Lawrence W.....	35 00	.....
Lenroot, I. L., Speaker.....	68 00	.....
LeRoy, Edward.....	54 00	.....
McGregor, Duncan.....	18 00	.....
McKenzie, James A.....	15 00	.....
Marquardt, Aug. F.....	58 00	.....
Metzler, Louis.....	17 00	.....
Meyers, August C.....	28 60	.....
Miller Gard.....	33 80	.....
Nelson, Elwyn F.....	58 50	.....
Norcross, Pliny.....	8 00	.....
Oltman, William L.....	55 00	.....

*"A"—General Fund Disbursements for 1906.**Mileage of Assemblymen—Special Session
1905—continued.*

Page, Geo. E.....	17 00	
Perry, Wm. M.....	33 20	
Peterson, Fred (Jr.).....	37 00	
Peterson, P. H.....	48 40	
Pickart, Chris.....	32 20	
Pierron, Peter S.....	23 20	
Potter, Barnabas S.....	23 60	
Powell, J. W.....	19 20	
Prehn, Fred.....	60 40	
Racek, Edward.....	7 40	
Ragatz, Jos. B.....	8 00	
Ramsay, Thos F.....	17 00	
Reynolds, Chas.....	55 60	
Roycraft, Thos.....	40 40	
Saugen, Chris. N.....	38 80	
Schauer, Anton G.....	53 40	
Scott, Geo. E.....	49 00	
Scott, John.....	8 00	
Slight, James F.....	50 60	
Smelker, Roy C.....	10 00	
Stevens, Geo. P.....	21 20	
Storm, Byron O.....	17 40	
Strehlow, A. W.....	16 20	
Szymarek, J. H.....	17 00	
Tarrell, Richard E.....	21 00	
Thayer, L. L.....	40 60	
Thieme, Oscar F.....	17 00	
Thomas, John O.....	21 40	
Ties, Fred.....	12 00	
Turner, William R.....	13 20	
Warner, Ernest N.....	20	
Wehrwein, Simon (Jr.).....	33 60	

\$2,923 04

SENATE EMPLOYEES.

*Chief Clerk's Department—Special Ses-
sion.*

Eaton, L. K., opening special session.	\$50 00	
Eaton, L. K., chief clerk.....	160 00	
Emerson, A. R., journal clerk.....	80 00	
Pomeroy, R., bookkeeper.....	80 00	
Kari, Hubert, Jr., ass't journal clerk..	80 00	
Galloway, A. W., stenographer.....	80 00	
Emerson, A. R., index clerk.....	10 00	

\$540 00

*Sergeant-at-Arms' Department—Special
Session.*

Falconer, R. C., sergeant-at-arms....	\$112 00	
Perkins, P., ass't sergeant-at-arms....	80 00	
Paulus, Chris., postmaster.....	64 00	
Erickson, Harry, document clerk....	64 00	
Adams, A. P., policeman.....	48 00	
Bush, Chas., night watch.....	48 00	
Emerson, Victor, messenger.....	32 00	
Lampert, Harold, messenger.....	32 00	

\$480 00

"A"—General Fund Disbursements for 1906.

ASSEMBLY EMPLOYES.		
<i>Chief Clerk's Department—Special Session.</i>		
Marsh, C. O., opening special session.....	\$50 00	.....
Marsh, C. O., chief clerk.....	160 00	.....
Leicht, Chas. A., journal clerk.....	80 00	.....
Schaffer, C. E., bookkeeper.....	80 00	.....
Smith, Ralph E., ass't journal clerk..	40 00	.....
Nagler, L. E., engrossing clerk.....	80 00	.....
Pott, A. W., enrolling clerk.....	80 00	.....
Rhodes, C. W., index clerk.....	70 00	.....
Hankey, Ira, stenographer.....	80 00	.....
Goldschmidt, Wm., stenographer.....	80 00	.....
		\$800 00
<i>Sergeant-at-Arms' Department—Special Session.</i>		
Streveler Nicholas, sg't-at-arms.....	\$112 00	.....
Perry, C. M., ass't sg't-at-arms.....	80 00	.....
Harrison, R. S., document clerk.....	56 00	.....
Rice, E. J., postoffice messenger.....	48 00	.....
Wendorf, Albert, night watch.....	48 00	.....
Moll, Edwin, messenger.....	28 00	.....
Boyle, W., messenger.....	28 00	.....
Whitney, E., messenger.....	28 00	.....
Hawker, J. C., messenger.....	28 00	.....
Morse, E. M., messenger.....	32 00	.....
Mason, Washington, messenger	22 00	.....
		\$510 00
<i>Legislative Postage—Special Session—</i>		
Madison postoffice.....	\$34 16	.....
		\$34 16
<i>Legislative Printing—Special Session—</i>		
Democrat Pt'g Co., enrolled bills.....	\$76 50	.....
Democrat Pt'g Co., senate and assembly journals.....	411 99	.....
Democrat Pt'g Co., senate and assembly bills	159 76	.....
Democrat Pt'g Co., miscellaneous.....	153 76	.....
Democrat Pt'g Co., printing session laws	1,423 50	.....
Democrat Pt'g Co., calendars, etc.....	51 45	.....
State Journal Printing Co., publishing copy laws.....	104 40	.....
		\$2,381 36
<i>Legislative Chaplains—Special Session—</i>		
Udike, E. G.....	\$6 00	.....
Miner, H. A.....	3 00	.....
McAdam, Geo	3 00	.....
Winter, H. A.....	6 00	.....
Clifford, C. L.....	3 00	.....
Truesdale, S. W.....	3 00	.....
Homuth, F.....	3 00	.....

"A"—General Fund Disbursements for 1906.

<i>Legislative Chaplains—Special Session—</i>		
continued.		
Reed, A. T.....	3 00	.....
Cato, R. H.....	3 00	.....
Engell, H. C.....	6 00	.....
Total for special session.....		\$39 00
		\$8,678 26
<i>Insurance Investigation Committee, Chap.</i>		
9, Laws (Spec. Session) 1905—		
Rhodes, C. W., services.....	\$53 92	.....
Larson, L. P., services.....	41 93	.....
Vail, H. L., services as actuary and exp.	512 85	.....
Eggum, O. J., salary.....	310 15	.....
Davis, Jennie, services.....	27 50	.....
Anderson, L. A., salary and exp.....	1,389 36	.....
Schreiber, Cecil, salary and exp.....	192 76	.....
Deming, R. G., services.....	85 00	.....
Beedle, Geo. E., expenses.....	256 60	.....
Roehr, J. E., expenses.....	169 50	.....
Terwilliger, M. W., services.....	30 00	.....
Ekern, H. L., expenses.....	413 83	.....
Braddock, W. S., expenses.....	302 97	.....
Moseley, James E., supplies.....	24 83	.....
Taylor, R. C., services.....	6 00	.....
Potter, B. S., expenses.....	489 13	.....
Riley & Son, livery.....	9 50	.....
Frear, James A., expenses.....	510 90	.....
Rummel, Jacob, expenses.....	89 24	.....
Keyes, E. W., P. M., box rent.....	2 00	.....
Cronyn, Geo. H., ser. and exp. as account-		.....
ant.....	1,464 05	.....
Cushing, Luther S., services.....	25 00	.....
Dawson, Miles W., actuarial services and		.....
exp.....	940 50	.....
Elwood, L. B., services.....	34 00	.....
Falconer, R. C., sergeant-at-arms.....	125 00	.....
O'Connor, J. L., professional services...	800 00	.....
Park & Saffie Co., rent of typewriter...	4 50	.....
Kannebery, A., stenographic services....	26 82	.....
Buckley, W. J., stenographic services....	202 50	.....
Democrat Ptg Co., printing.....	62 66	.....
Burrelle's Press Clip. Bureau, clippings	25 00	.....
Wooley, Edwin C., services.....	12 00	.....
		\$8,640 00
<i>University Investigation Committee, Chap.</i>		
7, Laws (Special Session) 1905—		
Bennett, J. Henry, professional services	\$445 11	.....
Kelley, Mrs. A. L. stenographer.....	1,101 56	.....
Greig, Caroline B., stenographer.....	176 00	.....
Wylie, Geo., expenses.....	85 11	.....
McGregor, D., expenses.....	97 50	.....
Donald, J. S., expenses.....	77 14	.....
Peterson, F., Jr., expenses.....	110 96	.....
Yager, R. M. stenographer.....	8 00	.....
Daniell, E. M., accountant.....	200 00	.....
		\$2,301 38

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—*

Athens Record	\$100 00
Augusta Times	100 00	.....
Amherst Advocate	100 00	.....
Appleton Crescent	100 00	.....
Arcadia Anzeiger	100 00	.....
Arcadian	100 00	.....
Augusta Eagle	100 00	.....
Ashland County Herold	100 00	.....
Ashland Bladet	100 00	.....
Amerikanische Turnzeitung	100 00	.....
Adams County Reporter	100 00	.....
Antigo Journal	100 00	.....
Ashland News	100 00	.....
Amerika, Madison	100 00	.....
Albany Vindicator	100 00	.....
Alma Blaetter, Fountain City	100 00	.....
Agitator, Wilmot	100 00	.....
Appleton Wecker	100 00	.....
Alma Center News	100 00	.....
Advocate, Sturgeon Bay	100 00	.....
Appleton Weekly Post	100 00	.....
Argyle Atlas	100 00	.....
Apollonia Cause	100 00	.....
Antigo Herold	100 00	.....
Advocate, Bloomer	100 00	.....
Adams County Press	100 00	.....
Algoma Record	100 00	.....
Antigo Republican	100 00	.....
Amery Free Press	100 00	.....
Ashland Weekly Press	100 00	.....
Bloomer, Advance	100 00	.....
Blanchardville Blade	100 00	.....
Barron County News	100 00	.....
Baraboo News	100 00	.....
Brooklyn News	100 00	.....
Back Creek Times	100 00	.....
Belmont Success	100 00	.....
Buffalo County Journal	100 00	.....
Birchwood Press	100 00	.....
Boscobel Sentinel	100 00	.....
Baldwin Bulletin	100 00	.....
Beaver Dam Argus	100 00	.....
Brillion News	100 00	.....
Beobachter	100 00	.....
Blade, Elkhorn	100 00	.....
Brown County Democrat	100 00	.....
Berlin Courant	100 00	.....
Butternut Eagle	100 00	.....
Boyd Times-Herald	100 00	.....
Banner and Volksfreund	100 00	.....
Blair Press	100 00	.....
Burnett County Sentinel	100 00	.....
Bee, Phillips	100 00	.....
Burlington Free Press	100 00	.....
Badger State Banner	100 00	.....
Black Earth Times	100 00	.....

"A"—General Fund Disbursements for 1906.

<i>Publishing General Laws—continued.</i>		
Bloomington Record	100 00	.....
Birnamwood News	100 00	.....
Badger, Evansville	100 00	.....
Buffalo County Republican	100 00	.....
Benton Advocate	100 00	.....
Brodhead Register	100 00	.....
Bugle, Turtle Lake	100 00	.....
Brodhead Independent	100 00	.....
Bruce News Letter	100 00	.....
Baraboo Republic	100 00	.....
Barron County Shield	100 00	.....
Bangor Independent	100 00	.....
Beloit Weekly News	100 00	.....
Belleville Recorder	100 00	.....
Buffalo County News	100 00	.....
Baraboo News	100 00	.....
Brandon Times	100 00	.....
Bayfield County Press	100 00	.....
Badger Blade	100 00	.....
Columbus Democrat	100 00	.....
Chippewa Times	100 00	.....
Colfax Messenger	100 00	.....
Columbus Republican	100 00	.....
Catholic Sentinel	100 00	.....
Chilton Times	100 00	.....
Central Wisconsin	100 00	.....
Cedarburg News	100 00	.....
Columbia County Reporter	100 00	.....
Cashton Record	100 00	.....
Catholic Citizen	100 00	.....
Columbia, Milwaukee	100 00	.....
Centuria Outlook	100 00	.....
Cumberland Free Press	100 00	.....
Chequamegon Critic	100 00	.....
Chetek Alert	100 00	.....
Campbellsport News	100 00	.....
Clear Lake Star	100 00	.....
Cambridge News	100 00	.....
Cameron Review	100 00	.....
Chronicle, Two Rivers	100 00	.....
Cadott Blade	100 00	.....
Commonwealth, Fond du Lac	100 00	.....
Cuba City News	100 00	.....
Central Union	100 00	.....
Cassville Index	100 00	.....
Clark County Herald	100 00	.....
Cambria News	100 00	.....
Cuba City Herald	100 00	.....
Columbia County Wecker	100 00	.....
Cumberland Advocate	100 00	.....
Cassville Record	100 00	.....
Clintonville Tribune	100 00	.....
Cashton Independent	100 00	.....
Crawford County Press	100 00	.....
Der Herald, Eau Claire	100 00	.....
Deerfield News	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Deutsch Schweizerische Courier	100 00	.....
Der Botschafter	100 00	.....
Dial Enterprise	100 00	.....
Dodgeville Sun	100 00	.....
Dale Recorder	100 00	.....
Der Deutsche Chronicle	100 00	.....
Delavan Republican	100 00	.....
Door County Democrat	100 00	.....
Domacnost	100 00	.....
Der Vo'ksstern	100 00	.....
Darlington Democrat	100 00	.....
Delavan Enterprise	100 00	.....
Der Seebote, Milwaukee	100 00	.....
Dells Reporter	100 00	.....
Dartford Advance	100 00	.....
Die Wahrheit, Milwaukee	100 00	.....
Der Herr Vetter, Milwaukee	100 00	.....
Der Waldbote, Medford	100 00	.....
Der Germania Reporter, Milwaukee	100 00	.....
Daheim, Fond du Lac	100 00	.....
Der Deutsche Pioneer, Wausau	100 00	.....
Dodge County Banner	100 00	.....
Deutsch Amerikaner, Neillsville	100 00	.....
Dodge County Pioneer, Mayville	100 00	.....
De Forest Times	100 00	.....
Dale Recorder	100 00	.....
Der Landsmann, Green Bay	100 00	.....
Democrat, Portage	100 00	.....
De Pere News	100 00	.....
Dodgeville Chronicle	100 00	.....
Dallas Republican	100 00	.....
Dodge County Citizen	100 00	.....
Dunn County News	100 00	.....
Der Landsmann, Milwaukee	100 00	.....
De Soto Argus	100 00	.....
Eau Claire Daily-Weekly Leader	100 00	.....
Enterprise, Wittenberg	100 00	.....
Elroy Leader	100 00	.....
Enterprise, Evansville	100 00	.....
Elkhorn Independent	100 00	.....
Elroy Tribune	100 00	.....
Edgerton Eagle	100 00	.....
Edgar Press	100 00	.....
Evansville Review	100 00	.....
Entering Wedge, Durand	100 00	.....
Enquirer, Oconto	100 00	.....
Elsworth Record	100 00	.....
East Troy News	100 00	.....
Eagle Quill, Waukesha	100 00	.....
Eagle River Review	100 00	.....
Fox Lake Representative	100 00	.....
Forest Republican	100 00	.....
Forposten, Marinette	100 00	.....
Folksfreund, Kenosha	100 00	.....
Freidenker, Milwaukee	100 00	.....
Frederic Star	100 00	.....

"A"—General Fund Disbursements for 1906.

<i>Publishing General Laws—continued.</i>		
Florence Mining News	100 00	.....
Folkets Avis, Racine	100 00	.....
Fox River Journal Weekly Advertiser	100 00	.....
Fennimore Times	100 00	.....
Fairchild Observer	100 00	.....
Forest Advance, Three Lake	100 00	.....
Forest Leaves, North Crandon	100 00	.....
Fifield Tribune	100 00	.....
Galesville Independent	100 00	.....
Glen Flora Star	100 00	.....
Gillett Times	100 00	.....
Gazeta, Wisconsin'ska	100 00	.....
Gazette, Stevens Point	100 00	.....
Green Lake County Reporter	100 00	.....
Glenwood Tribune	100 00	.....
Green Bay Advocate	100 00	.....
Genoa Junction Times	100 00	.....
Grant County Witness	100 00	.....
Green Bay Semi-Weekly Gazette	100 00	.....
Glenwood Gleaner	100 00	.....
Galesville Republican	100 00	.....
Gates County Journal	100 00	.....
Green County Herald	100 00	.....
Green Bay Review	100 00	.....
Grant County Herald	100 00	.....
Gegenwart, Appleton	100 00	.....
Grant County News	100 00	.....
Grand Rapids Tribune	100 00	.....
Granton News	100 00	.....
Glidden Enterprise	100 00	.....
Hartland News	100 00	.....
Hartford Times	100 00	.....
Horicon Reporter	100 00	.....
Hayward Republican	100 00	.....
Hammond News	100 00	.....
Hudson Star Times	100 00	.....
Hancock News	100 00	.....
Herald, Clinton	100 00	.....
Hillsboro Sentry-Enterprise	100 00	.....
Hartford Press	100 00	.....
Herold and Volksfreund, La Crosse	100 00	.....
Highland Weekly Press	100 00	.....
Herald, Lake Geneva	100 00	.....
Intelligencer	100 00	.....
Iowa County Democrat	100 00	.....
Independent, Juneau	100 00	.....
Iron River Pioneer	100 00	.....
Independence News Wave	100 00	.....
Iola Herald	100 00	.....
Independent, Janesville	100 00	.....
Independent, Wausaukee	100 00	.....
Iowa County Republic	100 00	.....
Jefferson County Union	100 00	.....
Journal, Berlin	100 00	.....
Juneau Telephone	100 00	.....
Juneau County Argus	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Journal of Burnett Co.	100 00	.....
Jackson County Journal	100 00	.....
Jefferson Banner	100 00	.....
Juneau County Chronicle	100 00	.....
Jefferson County Democrat	100 00	.....
Jefferson County Record	100 00	.....
Jefferson County Journal	100 00	.....
Janesville Weekly Gazette	100 00	.....
Janesville Journal	100 00	.....
Journal-Gazette, Monroe	100 00	.....
Kickapoo Valley Journal	100 00	.....
Kickapoo Chief	100 00	.....
Kewanske Listy	100 00	.....
Kewaunee Enterprise	100 00	.....
Kewaskum Statesman	100 00	.....
Knapp News	100 00	.....
Kendall Keystone	100 00	.....
Kewaunee County Banner	100 00	.....
Kaukauna Times	100 00	.....
Kiel-National Zeitung	100 00	.....
Kuryer Tygodniowy, Milwaukee	100 00	.....
Kenosha Union	100 00	.....
Kingston Spy	100 00	.....
Kaukauna Sun	100 00	.....
Lodi Enterprise	100 00	.....
Lake Mills Leader	100 00	.....
Lake Geneva News	100 00	.....
Landsman	100 00	.....
La Noster Terra	100 00	.....
Legal Tribune	100 00	.....
La Crosse Volksfreund	100 00	.....
La Crosse County Record	100 00	.....
Lomira Review	100 00	.....
Leader Clarion, Superior	100 00	.....
La Farge Enterprise	100 00	.....
Leader, Arcadia	100 00	.....
La Crosse Leader-Press	100 00	.....
La Crosse Daily Chronicle	100 00	.....
La Crosse Argus	100 00	.....
Laddysmith News and Ingram News ..	100 00	.....
La Crosse County News	100 00	.....
Mukwonago Chief	100 00	.....
Montago-Blatt, Appleton	100 00	.....
Manitowoc Post	100 00	.....
Maiden Rock Press	100 00	.....
Montreal River Miner	100 00	.....
Minocqua Times	100 00	.....
Manitowoc Citizen	100 00	.....
Montello Express	100 00	.....
Mellen Weekly	100 00	.....
Mondovi Herald	100 00	.....
Markesan Hera'd	100 00	.....
Marion Advertiser	100 00	.....
Montford Mail	100 00	.....
Melrose Chronicle	100 00	.....
Manitowoc Pilot	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Monroe County Democrat	100 00	.....
Milwaukee Times	100 00	.....
Mauston Star	100 00	.....
Monticello News	100 00	.....
Monroe Weekly Times	100 00	.....
Marshall Record	100 00	.....
Menomonee Falls News	100 00	.....
Middleton Times Herald	100 00	.....
Milton Journal	100 00	.....
Mount Horeb Times	100 00	.....
Merrill News	100 00	.....
Marshfield News	100 00	.....
Marquette County Epitome	100 00	.....
Mattoon Herald	100 00	.....
Madison Democrat	100 00	.....
Marshfield Demokrat	100 00	.....
Marathon County Register	100 00	.....
Mineral Point Tribune	100 00	.....
Monroe Sentinel	100 00	.....
Merrill Star	100 00	.....
Merrill Advocate	100 00	.....
Mayville News	100 00	.....
Medford Democrat	100 00	.....
Marinette Volksbote	100 00	.....
Monticello Messenger	100 00	.....
Marinette Tribunen	100 00	.....
Mosinee Times	100 00	.....
Mount Horeb Mail	100 00	.....
Manitowoc Times Press	100 00	.....
Marshfield Times	100 00	.....
Mirror-Gazette, Kilbourn	100 00	.....
Manawa Advocate	100 00	.....
Menomonie Times	100 00	.....
North Freedom Journal	100 00	.....
Northwestern Mail	100 00	.....
North Milwaukee News	100 00	.....
New London Press	100 00	.....
Nord Westen	100 00	.....
New Lisbon Times	100 00	.....
Neenah Times	100 00	.....
New Richmond News	100 00	.....
Nebagamon Enterprise	100 00	.....
Nordwestlicher Courier, Fond du Lac ..	100 00	.....
Nonpariel Journal, West Salem	100 00	.....
National Advocate, Milwaukee	100 00	.....
New North, Rhine'ander	100 00	.....
Nordstern, La Crosse	100 00	.....
Niagara Enterprise	100 00	.....
Neosha Standard	100 00	.....
Nordvesterns Harold, Superior	100 00	.....
Northern Wisconsin Advertiser	100 00	.....
New London Republican	100 00	.....
Necedah Republican	100 00	.....
New Auburn Times	100 00	.....
Norwalk Star	100 00	.....
National Reformer, Milwaukee	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Northwestern Chronicle, Milwaukee ..	100 00	.....
News and Itemizer, Washburn	100 00	.....
National Demokrat, Sheboygan	100 00	.....
Nelsville Times	100 00	.....
Neenah News	100 00	.....
Nordstern Blætter, La Crosse	100 00	.....
Omro Journal	100 00	.....
Oskosh Observer	100 00	.....
Omro Herald	100 00	.....
Ozaukee County Advertiser	100 00	.....
Oakfield Eagle	100 00	.....
Osceola Sun	100 00	.....
Oconto Lumberman	100 00	.....
Osseo Recorder	100 00	.....
Oconto Falls Herald	100 00	.....
Oconomowoc Enterprise	100 00	.....
Oconto County Reporter	100 00	.....
Oregon Observer	100 00	.....
Onze Standard, de Pere	100 00	.....
Oconto County Enterprise	100 00	.....
Plymouth Review	100 00	.....
Princeton Star	100 00	.....
Pewaukee Breeze	100 00	.....
Portage County Press	100 00	.....
Polk County Press	100 00	.....
Port Washington Pilot	100 00	.....
Phonograph	100 00	.....
Park Falls Herald	100 00	.....
Plymouth Reporter	100 00	.....
Poynette Press	100 00	.....
Prairie du Chien Courier	100 00	.....
Port Washington Zeitung	100 00	.....
Pepin County Courier	100 00	.....
Patriot, Milwaukee	100 00	.....
Pierce County Herald	100 00	.....
Peshigo Times	100 00	.....
Port Washington Herald	100 00	.....
Prairie du Chien Union	100 00	.....
Pardeeville Times	100 00	.....
Plainfield Sun	100 00	.....
Prentice News	100 00	.....
Prentice Calumet	100 00	.....
Pepin Co. News and Pepin Star	100 00	.....
Pittsville Times and Yellow River Pilot ..	100 00	.....
Plymouth Post	100 00	.....
Port Washington Star	100 00	.....
Phillips Times	100 00	.....
Pick and Gad, Shullsburg	100 00	.....
Palmyra Enterprise	100 00	.....
Prescott Tribune	100 00	.....
Platteville Journal	100 00	.....
Princeton Republic	100 00	.....
Polk County Ledger	100 00	.....
Rovnost, Milwaukee	100 00	.....
River Falls Journal	100 00	.....
Reedsburg Free Press	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Reedsburg Times	100 00	.....
Readstown Herald	100 00	.....
Racine Journal	100 00	.....
Ripon Press	100 00	.....
Republican Journal	100 00	.....
Ripon Commonwealth	100 00	.....
Randolph Advance	100 00	.....
Rock County Banner	100 00	.....
Republican Farmer	100 00	.....
Rib Lake Herald	100 00	.....
Racine Correspondent	100 00	.....
Richland Democrat	100 00	.....
Rice Lake Times	100 00	.....
Rice Lake Chronotype	100 00	.....
Reform, Eau Claire	100 00	.....
Rolnik, Stevens Point	100 00	.....
River Falls Times	100 00	.....
Republican Observer, Richland Center	100 00	.....
Recorder and Times, Janesville	100 00	.....
Rhine'ander Herald	100 00	.....
Rice Lane Leader	100 00	.....
Register and Friend, Barneveld	100 00	.....
Republican Voice, New Richmond	100 00	.....
Reeseville Review	100 00	.....
Richland Rustic	100 00	.....
Republican and Press, Neillsville	100 00	.....
Superior Tidende	100 00	.....
Sheboygan Telegram	100 00	.....
Shawano County Advocate	100 00	.....
Stevens Point Journal	100 00	.....
Svenska Amerikanska Tribunen	100 00	.....
Shiocton News	100 00	.....
Stoughton Courier	100 00	.....
St. Croix Observer	100 00	.....
State, The, Madison	100 00	.....
South Milwaukee Times-News	100 00	.....
Southwest Wisconsin	100 00	.....
Stoughton Hub	100 00	.....
St. Croix Valley Standard	100 00	.....
Sun Prairie Countryman	100 00	.....
Sauk County News	100 00	.....
Saturday Star	100 00	.....
Sawyer County Record	100 00	.....
Sharon Reporter	100 00	.....
Sheboygan County News	100 00	.....
Sickle, Mazomanie	100 00	.....
Samstags-Bote	100 00	.....
Spooner Advocate	100 00	.....
Sparta Advertiser	100 00	.....
Superior Times	100 00	.....
Stanley Republican	100 00	.....
Saturday Reporter	100 00	.....
Shell Lake Watchman	100 00	.....
Sheboygan Volksblatt	100 00	.....
Superior Sun	100 00	.....
Standard, De Pere	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Standard Democrat	100 00	.....
Seymour Press	100 00	.....
Semi-Weekly Times, Racine.....	100 00	.....
Sheboygan Zeitung	100 00	.....
Slavie, Racine	100 00	.....
Sauk City Pioneer Press.....	100 00	.....
Social Democratic Herald, Milwaukee..	100 00	.....
Sparta Herald	100 00	.....
Spring Valley Sun.....	100 00	.....
Sauk County Democrat.....	100 00	.....
Sheboygan Herald	100 00	.....
Shawano County Journal.....	100 00	.....
South Milwaukee Journal.....	100 00	.....
Superior Telegram	100 00	.....
Tri County Review	100 00	.....
Trempealeau Herald	100 00	.....
Trempealeau Tribune	100 00	.....
Tygodink, Milwaucki	100 00	.....
Tomah Journal	100 00	.....
True Republican, Hudson.....	100 00	.....
Taylor Enterprise	100 00	.....
Taylor County Star-News.....	100 00	.....
Tomah Monitor Herald.....	100 00	.....
Thorp Courier	100 00	.....
Tomahawk Leader	100 00	.....
Tomahawk, The, Tomahawk.....	100 00	.....
Telegraph Courier, Kenosha.....	100 00	.....
Teller, Lancaster	100 00	.....
Tigerton Chronicle	100 00	.....
Tony Enterprise	100 00	.....
Trempealeau Gazette	100 00	.....
Tribune, Evansville	100 00	.....
Union Grove Enterprise.....	100 00	.....
Volksbote-Wochenblatt	100 00	.....
Vorwaerts, Milwaukee	100 00	.....
Vernon County Censor.....	100 00	.....
Valley Voice	100 00	.....
Vilas County News.....	100 00	.....
Vindicator, Rhinelander	100 00	.....
Vlastenec, La Crosse.....	100 00	.....
Vernon County Leader	100 00	.....
Volkspost, La Crosse.....	100 00	.....
Volkfreund, Appleton	100 00	.....
Viroqua Republican	100 00	.....
Wausau Pilot	100 00	.....
Weekly Madisonian	100 00	.....
Weekly Wis. State Journal.....	100 00	.....
Washburn County Register.....	100 00	.....
Weekly Clarion, Abbotsford.....	100 00	.....
Wisconsin Thalbote, Merrill.....	100 00	.....
Waupun Democrat	100 00	.....
Weekly Home News, Spring Green....	100 00	.....
Wisconsin Good Templar.....	100 00	.....
Wausau Record	100 00	.....
Weekly Budget, Ladysmith.....	100 00	.....

*"A"—General Fund Disbursements for 1906.**Publishing General Laws—continued.*

Waterford Post	100 00	
Washburn Times	100 00	
Wausau Wochenblatt	100 00	
Weekly Northwestern, Oshkosh.....	100 00	
Wisconsin Demokrat, Chilton.....	100 00	
Wood County Reporter.....	100 00	
Waukesha Dispatch	100 00	
Weekly Eagle-Star	100 00	
Wisconsin Valley Leader.....	100 00	
Wausau News	100 00	
West Bend News.....	100 00	
Weekly Telegram Eau Claire.....	100 00	
Wonewoc Reporter	100 00	
Wahrheit, Manitowoc	100 00	
Wild Rose Times.....	100 00	
Wis. State Register.....	100 00	
Waupaca Record	100 00	
Wis. Tobacco Reporter	100 00	
Weyauwega Chronicle	100 00	
Waupaca Republican	100 00	
Watertown Weltbuerger	100 00	
West Allis Enterprise.....	100 00	
Waterloo Journal	100 00	
Withee Sentinel	100 00	
Whitehall Times-Banner	100 00	
Westby Times	100 00	
Weekly Herald	100 00	
Waupun Leader	100 00	
Wausau Herald	100 00	
Whitewater Register	100 00	
Waterloo Democrat	100 00	
Waukesha Weekly Press.....	100 00	
Waupaca Post	100 00	
Watertown Republican	100 00	
Weekly Telephone	100 00	
Wisconsin Weekly Advocate.....	100 00	
Watertown Gazette	100 00	
Washington County Pilot.....	100 00	
Winnebago Anzeiger	100 00	
Wisconsin Rundschau	100 00	
Wisconsin Free Press.....	100 00	
Weekly Review	100 00	
Wauwatosa News	100 00	
Weekly News Item.....	100 00	
Whitewater Gazette	100 00	
Wisconsin Leader	100 00	
Weekly Review	100 00	
Wisconsin Botschafter	100 00	
Winneconne Local	100 00	
Wauwata Argus	100 00	
Warrens Index	100 00	
Wisconsin Telegraph, Oshkosh.....	100 00	
Wauwatosa Independent	100 00	
Wilton Herald	100 00	
Waukesha Freeman	100 00	
Wis. Staatszeitung	100 00	
		\$55,900 00

"A"—General Fund Disbursements for 1906.

<i>Publishing Local Laws—</i>		
Badger State Banner	\$4 20	.....
Rice Lake Chronotype	5 40	.....
The Eagle Star	14 40	.....
Dunn Co. News	1 20	.....
Antigo Republican	7 80	.....
Wittenberg Enterprise	6 00	.....
Gillett Times	8 40	.....
Hayward Republican	9 60	.....
Rhineland New North	7 20	.....
Kaukauna Times	6 00	.....
Nonpareil Journal	4 20	.....
Tony Enterprise	6 00	.....
Merrill Advocate	15 00	.....
Tomahawk Leader	6 60	.....
Taylor Co. Star-News	10 40	.....
Florence Mining News	7 20	.....
Butternut Eagle	9 00	.....
Ashland Press	4 80	.....
Wausau Daily News	6 00	.....
Ladysmith Pub. Co.	12 00	.....
		\$151 40
<i>Miscellaneous—</i>		
Esser, Louis Co., Chap. 416, Laws 1903 ..	\$70 00	.....
Colton, Geo., Chap. 445, Laws 1905	1 58	.....
Van Veghel, P. A., Chap. 445, Laws 1905 ..	8 75	.....
Corrigan, W. D., Chap. 445, Laws 1905 ..	14 14	.....
Smith, Mary E., Chap. 445, Laws 1905 ..	708 82	.....
Smith, Rufus B., Chap. 445, Laws 1905 ..	598 93	.....
Gill, W. W. Dr. and Sommers, J. C. Dr., Chap. 308, Laws 1905	43 00	.....
Lenroot, I. L., services in actions brought by railroad companies to set aside ad valorem taxes	3,000 00	.....
Chynoweth, H. W., services and ex- penses in suits of state vs. railroad companies	8,950 61	.....
Fiebing and Killilea, Chap. 467, L. 1905 ..	59 00	.....
Talcott, Thad. M., Chap. 355, L. 1905 ..	120 00	.....
Clarke, Jerome D., (Estate) Chap. 117, L. 1905	53 50	.....
Conroy, F. F., Chap. 344, Laws 1905	1,027 06	.....
Green Bay & Western, refund	896 90	.....
Kewaunee, Green Bay & Western, refund ..	418 60	.....
Hillsboro & Northeastern, refund	321 96	.....
Stanley, Merrill & Phillips, refund	4,229 86	.....
Abbotsford & Northeastern, refund	25 39	.....
Chicago, Harvard & Geneva Lake, refund ..	53 61	.....
Hazelhurst & Southeastern, refund	198 08	.....
Portage Levee Fund, Chap. 340, L. 1905 ..	5,000 00	.....
Comerford, W. H., per diem and ex- penses, Section 1016, W. S. 1898	15 00	.....
		\$25,814 79
Total general fund disbursements		\$4,695,175 73

“A”—*School Fund, 1906.*

SCHOOL FUND.

RECEIPTS.		
<i>Fines—</i>		
Adams	\$4 90	.....
Ashland	244 03	.....
Barron	921 23	.....
Bayfield	535 09	.....
Brown	733 57	.....
Buffalo	72 38	.....
Burnett	26 47	.....
Calumet	131 32	.....
Chippewa	584 32	.....
Clark	424 44	.....
Columbia	447 11	.....
Crawford	112 70	.....
Dane	2,050 68	.....
Dodge	517 76	.....
Door	503 72	.....
Douglas	503 38	.....
Dunn	488 04	.....
Eau Claire	633 08	.....
Fond du Lac	579 72	.....
Forest	216 58	.....
Grant	775 67	.....
Green	766 36	.....
Green Lake	176 61	.....
Iowa	136 22	.....
Iron	459 62	.....
Jackson	243 34	.....
Jefferson	607 64	.....
Juneau	318 82	.....
Kenosha	2,090 10	.....
Kewaunee	27 44	.....
La Crosse	612 99	.....
Lafayette	443 94	.....
Langlade	251 86	.....
Lincoln	562 33	.....
Manitowoc	460 60	.....
Marathon	651 71	.....
Marinette	423 77	.....
Marquette	303 03	.....
Milwaukee	323 40	.....
Monroe	297 77	.....
Oconto	147 17	.....
Oneida	325 21	.....
Outagamie	229 32	.....
Ozaukee	190 12	.....
Pepin	77 42	.....
Pierce	229 32	.....

*"A"—School Fund, 1906.**Fines—continued.*

Polk	213 08	.....
Portage	908 96	.....
Price	394 74	.....
Racine	873 18	.....
Richland	283 22	.....
Rock	1,397 02	.....
Rusk	428 27	.....
St. Croix	808 32	.....
Sauk	426 30	.....
Sawyer	159 74	.....
Shawano	307 40	.....
Sheboygan	648 76	.....
Taylor	86 24	.....
Trempealeau	191 84	.....
Vernon	223 44	.....
Vilas	76 07	.....
Walworth	1,151 50	.....
Washburn	120 55	.....
Washington	156 80	.....
Waukesha	425 33	.....
Waupaca	841 52	.....
Waushara	132 30	.....
Winnebago	664 44	.....
Wood	408 98	.....
		\$32,190 30

Loan to Ashland Co	2,666 67	.....
Loan to B. S. D. town Morse	533 33	.....
Loan to Brown Co.	4,350 00	.....
Loan to city Green Bay	5,000 00	.....
Loan to city Chippewa Falls	1,000 00	.....
Loan to Chippewa Co.	2,526 32	.....
Loan to city Madison	3,000 00	.....
Loan to B. S. D. town Superior	500 00	.....
Loan to town Superior	1,800 00	.....
Loan to B. S. D. town Florence	700 00	.....
Loan to Grant Co.	2,633 80	.....
Loan to city Mineral Point	1,000 00	.....
Loan to town Knight	1,000 00	.....
Loan to town Bergen	300 00	.....
Loan to city Oconto	1,750 00	.....
Loan to Oneida Co.	2,000 00	.....
Loan to town Sugar Camp	62 00	.....
Loan to town Pine Lake	18 00	.....
Loan to town Sugar Camp	62 00	.....
Loan to town Pine Lake	18 00	.....
Loan to Portage Co.	10,000 00	.....
Loan to city Phillips	533 33	.....
Loan to Richland Co.	1,333 33	.....
Loan to Trempealeau Co.	5,000 00	.....
Loan to city Waupaca	1,500 00	.....
Loan to city New London	500 00	.....
Loan to city Menasha	1,000 00	.....
Loan to University fund income	1,673 52	.....
School district loans	132,426 00	.....

"A"—School Fund, 1906.

Milwaukee city bonds	13,000 00	.....
Mondovi city bonds	400 00	.....
Westby village bonds	300 00	.....
Boscobel city bonds	500 00	.....
Wauwatosa city bonds	1,000 00	.....
Tomahawk city bonds	800 00	.....
Highland city bonds	400 00	.....
Amherst village bonds	500 00	.....
Grand Rapids city bonds	1,000 00	.....
Durand city bonds	600 00	.....
Individual loans	300 00	.....
Sale of lands	6,916 50	.....
Dues on certificates of sales	1,235 66	.....
Schubert, Peter, escheated estate	685 82	.....
Batavian Nat. Bank, escheated estate of F. Kral	3,096 62	.....
Sholts, J. A., administrator, escheated estate of A. Nichols	233 08	.....
Total school fund receipts		248,044 28
DISBURSEMENTS.		
<i>School District Loans—</i>		
3. Sherry, Wood county	\$250 00	.....
8. Bashaw, Washburn Co.	600 00	.....
2. Kinnickinnic, St. Croix Co.	1,000 00	.....
13. Pound, Marinette Co.	450 00	.....
7. Lakeland, Barron Co.	300 00	.....
Jt. 4. Roosevelt and Dewey, Burnett Co.	500 00	.....
Jt. 1. Thorpe, Withee and Vil Thorpe, Clark Co.	1,000 00	.....
5. Johnson, Marathon Co.	900 00	.....
2. Commonwealth, Florence Co.	800 00	.....
4. Rome, Adams Co.	400 00	.....
Jt. 3. Holland and Onalaska, La Crosse Co.	1,000 00	.....
Jt. 3. Hixon and Withee, Clark Co.	600 00	.....
10. Cottage Grove, Dane Co.	500 00	.....
5. Liberty Grove, Door Co.	400 00	.....
2. Breed, Oconto Co.	800 00	.....
3. "B" Grover, Marinette Co.	1,000 00	.....
3. La Pointe, Ashland Co.	500 00	.....
6. Stubbs, Rusk Co.	525 00	.....
2. Linwood, Portage Co.	300 00	.....
2. Saratoga, Wood Co.	400 00	.....
2. Anson, Chippewa Co.	600 00	.....
5. Hixon, Clark Co.	600 00	.....
17. Greenfield, Milwaukee Co.	3,000 00	.....
Jt. 8. Springfield, Franklin and Preston, Jackson and Trempealeau Cos.	700 00	.....
Jt. 5. Ettrick and Franklin, Trempea- leau and Jackson Cos.	600 00	.....
Jt. 14. Arena and Brigham, Iowa Co. ..	500 00	.....
1. Germania, Shawano Co.	600 00	.....

*"A"—School Fund, 1906.**School District Loans—continued.*

Jt. 5. Plover and Buena Vista, Portage Co.	950 00	.....
2. Barronett, Washburn Co.	300 00	.....
5. Birnamwood, Shawano Co.	1,000 00	.....
Jt. 4. Worden and Edson, Clark and Chippewa Cos.	450 00	.....
Jt. 2. Mattison and Vil. Embarrass, Waupaca Co.	6,500 00	.....
Jt. 1. Richmond, Star Prairie, Stanton and New Richmond, St. Croix Co.	25,000 00	.....
9. Atlanta, Rusk Co.	650 00	.....
Free high school Verona, Dane Co.	2,000 00	.....
Jt. 4. Dekorra, Arlington and Poynette, Columbia Co.	21,000 00	.....
Jt. 1. Blanchard, York, Moscow and Vil. Blanchardville, Iowa and Green Cos.	18,000 00	.....
Jt. 3. Almena and Vil. Turtle Lake, Barron Co.	4,500 00	.....
Jt. 1. Town and City Medford, Taylor Co	25,000 00	.....
4. Gillett, Oconto Co.	1,500 00	.....
Jt. 3. Town and Vil. Kennon, Price Co.	2,500 00	.....
4. Barron, Barron Co.	1,200 00	.....
3. Rome, Adams Co.	960 00	.....
Jt. 5. Oakland, Christiana and Vil. Cambridge, Dane and Jefferson Co.'s.	18,000 00	.....
Jt. 20. Caledonia and Mt. Pleasant, Racine Co.	4,000 00	.....
Jt. 4. Grant and York, Clark Co.	6,000 00	.....
7. Hustisford, Dodge Co.	7,000 00	.....
Jt. 5. Town and Vil. New Holstein, Calumet Co.	10,000 00	.....
Jt. 1. Town and Vil. Linden, Iowa Co.	3,500 00	.....
Jt. 2. Fairbanks and Vil. Tigerton, Shawano Co.	3,000 00	.....
6. Maplehurst, Taylor Co.	600 00	.....
Schley, Lincoln Co.	1,400 00	.....
Jt. 11. Clayton, Utica, Vill's Belle Center and Gay's Mills, Crawford Co.	6,000 00	.....
Jt. 2. Little Wolf and Vil. Manawa, Waupaca Co.	2,300 00	.....
6. Wittenburg, Shawano Co.	1,000 00	.....
Jt. H. S. Westport and Vil. Waunakee, Dane Co.	3,266 66	.....
Jt. 1. Wood, Dexter and city Pittsville, Wood Co.	1,500 00	.....
Jt. 3. Oak Grove and Bear Lake, Barron Co.	4,500 00	.....
Jt. 9. Smelzer, Hazel Green and Vil. Cuba City, Grant Co. and Benton, Lafayette Co.	6,000 00	.....
9. Carson, Portage Co.	650 00	.....
2. Vance Creek, Barron Co.	1,000 00	.....
7. Amherst, Portage Co.	1,750 00	.....
7. Moscow, Iowa Co.	600 00	.....

*"A"—School Fund, 1906.**School District Loans—continued.*

Jt. 6, Hutchins and Vil. Mattoon, Shawano Co.	4,500 00	.....
Jt. 2, Elk Mound, Dunn Co., and Wheaton, Chippewa Co.	4,000 00	.....
4, Garfield, Jackson Co.	250 00	.....
3, Sevastopol, Door Co.	1,200 00	.....
1, Holway, Taylor Co.	600 00	.....
5, Chelsea, Taylor Co.	250 00	.....
Jt. 7, Arlington and Leeds, Columbia Co.	3,000 00	.....
Jt. 6, Wautoma and Deerfield, Waushara Co.	500 00	.....
6, Maple Valley, Oconto Co.	1,500 00	.....
2, Schley, Lincoln Co.	2,000 00	.....
Jt. 4, Pine Valley and Neillsville, Clark Co.	2,500 00	.....
Jt. 6, Stiles and Oconto Falls, Oconto Co.	300 00	.....
Jt. 5, Sampson and Rusk, Chippewa and Rusk Co.'s	400 00	.....
9, Stanfold, Barron Co.	800 00	.....
Jt. 7, Deerfield and Richford, Waushara Co.	1,000 00	.....
Jt. 4, Clayton and Vil. Soldier's Grove, Crawford Co.	8,000 00	.....
Total school fund disbursements ..		\$243,201 66

"A"—School Fund Income, 1906.

SCHOOL FUND INCOME.

RECEIPTS.		
<i>Tax—(Rate .0005975777129).</i>		
Adams	\$2,967 73	
Ashland	7,938 16	
Barron	8,091 39	
Bayfield	8,173 17	
Brown	21,587 27	
Buffalo	7,876 12	
Burnett	1,990 77	
Calumet	11,054 09	
Chippewa	11,010 15	
Clark	12,081 96	
Columbia	20,208 39	
Crawford	5,760 81	
Dane	53,937 68	
Dodge	35,035 81	
Door	5,597 06	
Douglas	16,767 03	
Dunn	9,328 67	
Eau Claire	11,757 24	
Florence	1,531 58	
Fond du Lac	31,739 37	
Forest	2,657 58	
Grant	25,082 93	
Green	18,962 52	
Green Lake	9,896 65	
Iowa	15,769 73	
Iron	2,601 98	
Jackson	6,170 19	
Jefferson	26,233 47	
Juneau	8,027 41	
Kenosha	14,862 03	
Kewaunee	7,119 72	
La Crosse	19,670 84	
Lafayette	15,814 76	
Langlade	5,516 42	
Lincoln	5,909 63	
Manitowoc	24,285 40	
Marathon	17,187 32	
Marinette	11,223 28	
Marquette	3,918 10	
Milwaukee	239,618 36	
Monroe	11,468 18	
Oconto	8,074 13	
Oneida	4,090 90	
Outagamie	24,722 56	
Ozaukee	10,502 16	

"A"—School Fund Income, 1906.

<i>Tax—continued.</i>		
Pepin	2,899 99	.....
Pierce	9,222 36	.....
Polk	6,879 85	.....
Portage	9,890 14	.....
Price	4,045 26	.....
Racine	26,395 81	.....
Richland	8,687 03	.....
Rock	37,405 90	.....
Rusk	3,307 03	.....
St. Croix	11,528 91	.....
Sauk	18,353 06	.....
Sawyer	2,392 04	.....
Shawano	9,451 16	.....
Sheboygan	28,298 54	.....
Taylor	4,864 01	.....
Trempealeau	9,263 88	.....
Vernon	12,422 15	.....
Vilas	3,547 34	.....
Walworth	25,553 97	.....
Washburn*	2,410 22	.....
Washington	16,215 89	.....
Waukesha	26,475 72	.....
Waupaca	12,734 27	.....
Waushara	7,041 70	.....
Winnebago	32,922 59	.....
Wood	11,006 20	.....
*Of this amount \$145.72 is delinquent 1904.		\$1,167,035 72
<i>Miscellaneous—</i>		
Interest on land certificates and school district loans.....	\$34,850 58	.....
Interest on bank deposits.....	5,240 91	.....
General fund, app., Chap. 313, Laws 1903 (less sal. and exp. of rural school inspector)	198,542 31	.....
General fund, interest on certificates of indebtedness	109,459 00	.....
Richland Co., refund school apportionment	48 29	.....
Washington Co., refund school apportionment	32 19	.....
Interest temporary loan to university income	1 96	.....
Interest Milwaukee city bonds.....	3,885 00	.....
Interest Highland village bonds.....	140 00	.....
Interest Ashland county bonds.....	500 00	.....
Interest Mondovi city bonds.....	588 00	.....
Interest Elroy city bonds.....	635 75	.....
Interest Eau Claire city bonds.....	1,350 00	.....
Interest Superior city bonds.....	9,520 00	.....
Interest Grand Rapids city bonds.....	2,280 00	.....

*"A"—School Fund Income, 1906.**Miscellaneous—continued.*

Interest La Crosse city bonds.....	35 00	.....
Interest West Bend city bonds.....	300 00	.....
Interest Boscobel city bonds.....	280 00	.....
Interest Wauwatosa city bonds.....	600 00	.....
Interest Bayfield county bonds.....	3,200 00	.....
Interest Ashland city bonds.....	625 00	.....
Interest Columbus city bonds.....	1,125 00	.....
Interest Westby village bonds.....	120 00	.....
Interest Oconomowoc city bonds.....	380 00	.....
Interest Chilton town bonds.....	783 00	.....
Interest Chilton city bonds.....	342 00	.....
Interest Tomahawk city bonds.....	480 00	.....
Interest Amherst village bonds.....	35 00	.....
Interest Durand city bonds.....	812 00	.....
Interest on loan to Ashland Co.....	1,120 00	.....
Interest on loan to B. S. D. town Morse.	261 33	.....
Interest on loan to Brown Co.....	870 00	.....
Interest on loan to city Green Bay.....	450 00	.....
Interest on loan to city Chippewa Falls	150 00	.....
Interest on loan to Chippewa Co.....	1,010 54	.....
Interest on loan to B. of E. city Madison	630 00	.....
Interest on loan to city Madison.....	1,190 00	.....
Interest on loan to B. S. D. town Superior	40 00	.....
Interest on loan to town Superior.....	850 51	.....
Interest on loan to B. S. D. town Florence	98 00	.....
Interest on loan to Grant Co.....	829 65	.....
Interest on loan to city Mineral Point..	980 00	.....
Interest on loan to town Knight.....	17 50	.....
Interest on loan to town Bergen.....	42 00	.....
Interest on loan to city Oconto.....	700 00	.....
Interest on loan to Oneida Co.....	400 00	.....
Interest on loan to Sugar Camp.....	8 57	.....
Interest on loan to Pine Lake.....	2 63	.....
Interest on loan to Sugar Camp.....	13 02	.....
Interest on loan to Pine Lake.....	3 78	.....
Interest on loan to Portage Co.....	1,400 00	.....
Interest on loan to city Phillips.....	21 33	.....
Interest on loan to Richland Co.....	653 33	.....
Interest on loan to Trempealeau.....	1,715 00	.....
Interest on loan to city Waupaca.....	105 00	.....
Interest on loan to city of Menasha....	350 00	.....
Total school fund income receipts.....		\$1,557,138 90

DISBURSEMENTS.

Wilson, J. W., interest refunded.....	\$5 46	.....
Lotz, Irvin, interest refunded.....	98	.....
Burrows, Geo. B., interest refunded.....	1 08	.....
Rusk, R. A., interest refunded.....	92	.....
Steele, Charlotte W., interest refunded...	4 04	.....
		\$12 48

"A"—School Fund Income, 1906.

<i>Apportionment to Counties—</i>		
Adams	\$6,716 07	.....
Ashland	15,144 33	.....
Barron	22,468 00	.....
Bayfield	10,120 36	.....
Brown	36,489 62	.....
Buffalo	12,408 01	.....
Burnett	7,448 43	.....
Calumet	12,955 28	.....
Chippewa	23,864 33	.....
Clark	23 061 56	.....
Columbia	20,566 66	.....
Crawford	12 641 39	.....
Dane	46,177 02	.....
Dodge	31,043 16	.....
Door,	14,955 21	.....
Douglas	22,250 72	.....
Dunn	19,936 89	.....
Eau Claire.....	25,397 46	.....
Florence	2,549 21	.....
Fond du Lac	32,896 23	.....
Forest	2,897 28	.....
Grant	25,801 88	.....
Green	14,540 73	.....
Green Lake	11,575 03	.....
Iowa	15,677 50	.....
Iron	5,474 67	.....
Jackson	13,190 66	.....
Jefferson	23,496 14	.....
Juneau	14,496 47	.....
Kenosha	16,353 54	.....
Kewaunee	12,949 24	.....
La Crosse	30,101 52	.....
Lafayette	14,295 26	.....
Langlade	11,736 00	.....
Lincoln	14,723 81	.....
Manitowoc	32,902 23	.....
Marathon	40,874 50	.....
Marinette	26,415. 52	.....
Marquette	8,011 77	.....
Milwaukee	250,701 23	.....
Monroe	20,172 30	.....
Oconto	19,490 24	.....
Oneida	7,229 12	.....
Outagamie	33,791 56	.....
Ozaukee	12,677 60	.....
Pepin	5,512 89	.....
Pierce	16,085 92	.....
Polk	15,743 90	.....
Portage	24,441 77	.....
Price	9,649 54	.....
Racine	33,387 12	.....
Richland	13,496 50	.....
Rock	34,833 74	.....
Rusk	6,697 96	.....
St. Croix	20,172 30	.....

"A"—School Fund Income, 1906.

<i>Apportionment of Counties—continued.</i>		
Sauk	22,041 46	.....
Sawyer	2,836 92	.....
Shawano	23,482 06	.....
Sheboygan	37,833 66	.....
Taylor	9,830 62	.....
Trempealeau	17,802 16	.....
Vernon	20,858 41	.....
Vilas	2,388 24	.....
Walworth	16,902 82	.....
Washburn	5,812 67	.....
Washington	17,496 35	.....
Waukesha	22,437 81	.....
Waupaca	23,005 22	.....
Waushara	12,261 14	.....
Winnebago	39,716 89	.....
Wood	23,816 02	.....
Total school fund income disbursements		\$1,557,209 83
		\$1,557,222 31

"A"—University Fund, 1906.

UNIVERSITY FUND.

RECEIPTS.		
Dues on certificates of sales.....	\$218 00	.....
Individual loans	350 00	.....
School district loans.....	891 66	.....
Stanley city bonds.....	2,500 00	.....
Temporary loan to university income.....	13,462 52	.....
Loan city Rice Lake.....	1,500 00	.....
Loan town Port Wing.....	3,333 34	.....
Loan town Hixon.....	250 00	.....
Loan village Thorp.....	500 00	.....
Loan town Thorp.....	210 00	.....
Loan B. of E. city of Madison.....	1,100 00	.....
Loan city Sturgeon Bay.....	600 00	.....
Loan B. S. D. town Brule.....	120 00	.....
Loan town Laona.....	500 00	.....
Loan town Saxon.....	250 00	.....
Loan village Wonewoc	318 18	.....
Loan village Benton.....	150 00	.....
Loan city Antigo.....	1,500 00	.....
Loan B. S. D. town Elcho.....	250 00	.....
Loan city Rhinelander.....	900 00	.....
Loan B. S. D. town Newbold.....	300 00	.....
Loan town Grant.....	160 00	.....
Loan town Green Valley.....	350 00	.....
Loan B. S. D. town Westboro.....	600 00	.....
Total university fund receipts.....		\$30,313 70
DISBURSEMENTS.		
Loan to B. S. D. town Lake	\$2,000 00	.....
Loan to village Argyle	15,000 00	.....
Loan to city Rice Lake	5,000 00	.....
Loan to village Prairie Farm	2,090 00	.....
Loan to town Springbrook	1,000 00	.....
Total university fund disbursements.....		\$25,090 00

"A"—University Fund Income, 1906.

UNIVERSITY FUND INCOME.

RECEIPTS.		
Interest on school district loans and land certificates	\$630 30	.....
Interest on bank deposits	1,986 69	.....
United States, Experiment Station	15,000 00	.....
United States, Agricultural college	25,000 00	.....
University Trust Funds, transfer	352 00	.....
Riley, E. F., Secretary, fees, farm sales, etc	201,576 62	.....
Agricultural College Fund Income, transfer of balance	12,828 68	.....
General Fund, interest on certificates of indebtedness	7,770 00	.....
General Fund, temporary transfers, Chap. 468, Laws 1905	302,000 00	.....
General Fund, Agricultural Institutes..	12,000 00	.....
General Fund, Washburn Observatory..	3,000 00	.....
General Fund, transfer on account of tax not levied 1905	557,914 00	.....
General Fund, app. Sec. 2, Chap 320, Laws 1905	200,000 00	.....
Interest Stanley city bonds.....	262 50	.....
Interest La Crosse county bonds	315 00	.....
Interest Greenwood city bonds.....	120 00	.....
Interest De Pere city bonds	280 00	.....
Interest on loan to city Rice Lake.....	105 00	.....
Interest on loan to town Port Wing....	116 67	.....
Interest on loan to town Hixon	35 00	.....
Interest on loan to village Thorp.....	87 50	.....
Interest on loan to town Thorp	44 10	.....
Interest on loan to B. of E. city Madison	231 00	.....
Interest on loan to city Sturgeon Bay..	273 00	.....
Interest on loan to B. S. D. town Brule	25 20	.....
Interest on loan to town Laona	233 33	.....
Interest on loan to town Saxon.....	43 75	.....
Interest on loan to village Wonewoc..	100 22	.....
Interest on loan to village Benton	99 75	.....
Interest on loan to city Antigo	210 00	.....
Interest on loan to B. S. D. town Elcho	52 50	.....
Interest on loan to city Rhinelander....	126 00	.....
Interest on loan to B. S. D. town Newbold	31 50	.....
Interest on loan to B. S. D. town Grant	39 20	.....
Interest on loan to town Green Valley..	73 50	.....
Interest on loan to town Westboro....	21 00	.....
Interest on loan to city New London...	350 00	.....
Interest on loan to temporary loan to University Fund Income	15 71	.....
Total University fund income receipts		\$1,343,349 72

"A"—University Fund Income, 1906.

DISBURSEMENTS.		
Temporary loan from Normal School Fund	\$9,287 35	.....
Temporary loan from School Fund	1,673 52	.....
Temporary loan from University Fund ..	13,462 52	.....
Temporary loan from Agri. College Fund	30,576 61	.....
Interest on temp. loan from School Fund.	1 96	.....
Interest on temp. loan from University		.....
Fund	15 71	.....
Interest on temp. loan from Agri. College		.....
Fund	35 68	.....
Interest on temp. loan from Normal School		.....
Fund	10 83	.....
Transfers from General Fund, chap. 468,		.....
laws 1905	302,000 00	.....
University of Wisconsin	967,484 12	.....
Total University Fund Income dis-		.....
bursements		\$1,324,548 30

"A"—Agricultural College Fund, 1906.

AGRICULTURE COLLEGE FUND.

RECEIPTS.		
Dues on certificates of sales	\$2,374 00	.....
Temporary loan to University Fund Income	30,576 61	.....
Milwaukee city bonds	10,000 00	.....
Westby village bonds	500 00	.....
Loan to Barron Co.	3,000 00	.....
Loan to city Chetek	300 00	.....
Loan to town Bayfield	500 00	.....
Loan to town Grantsburg	100 00	.....
Loan to town Eaton	400 00	.....
Loan to B. of E. city Sturgeon Bay	250 00	.....
Loan to city Sturgeon Bay	1,500 00	.....
Loan to city Menomonie	3,000 00	.....
Loan to B. of E. city and town Ripon...	500 00	.....
Loan to Forest Co.	200 00	.....
Loan to B. S. D. town Crandon	500 00	.....
Loan to B. of T. village New Glarus	1,000 00	.....
Loan to Iron Co.	1,000 00	.....
Loan to B. S. D. town Saxon	250 00	.....
Loan to city Antigo	700 00	.....
Loan to town Peck	200 00	.....
Loan to town Manitowoc	250 00	.....
Loan to city Wausan	2,500 00	.....
Loan to town Oconto Falls	200 00	.....
Loan to town Maine	100 00	.....
Loan to city Durand	500 00	.....
Loan to village Osseo	282 05	.....
Loan to town Sumner	717 95	.....
Loan to B. of E. city New London	1,000 00	.....
Total Agricultural College fund receipts		\$62,400 61
DISBURSEMENTS.		
Loan to town Anson	\$1,300 00	.....
Loan to city Menomonie	15,000 00	.....
Loan to city Greenwood	15,000 00	.....
Loan to city Neillsville	2,000 00	.....
Loan to B. S. D. town Hackley	4,000 00	.....
Loan to city Elkhorn	24,000 00	.....
Total agricultural college fund disbursements		\$61,300 00

"A"—Agricultural College Fund Income, 1906.

AGRICULTURAL COLLEGE FUND INCOME.

RECEIPTS.		
Interest on land certificates and loans ..	\$882 23	.....
Interest on bank deposits	613 98	.....
General fund, interest on certificates of indebtedness	4,242 00	.....
Interest on temporary loan to University Fund Income	35 68	.....
Interest on Milwaukee city bonds	200 00	.....
Interest on Eau Claire city bonds	750 00	.....
Interest on La Crosse county bonds	1,050 00	.....
Interest on Black River Falls city bonds	75 00	.....
Interest on Westby village bonds	122 50	.....
Interest on loan to Barron county	525 00	.....
Interest on loan to city Chetek	199 50	.....
Interest on loan to town Bayfield	105 00	.....
Interest on loan to B. of E. city Sturgeon Bay	20 00	.....
Interest on loan to city Sturgeon Bay ..	367 50	.....
Interest on loan to city Menomonie	199 25	.....
Interest on loan to B. of E. town and city Ripon	20 00	.....
Interest on loan to Forest Co.	30 00	.....
Interest on loan to B. S. D. town Crandon ..	70 00	.....
Interest on loan to B. T. village New Glarus	385 00	.....
Interest on loan to Iron Co.	350 00	.....
Interest on loan to B. S. D. town Saxon ..	43 75	.....
Interest on loan to Kewaunee Co.	700 00	.....
Interest on loan to city Antigo	56 00	.....
Interest on loan to town Peck	45 50	.....
Interest on loan to town Manitowoc	61 25	.....
Interest on loan to city Wausau	1,137 50	.....
Interest on loan to town Oconto Falls	100 00	.....
Interest on loan to town Maine	14 00	.....
Interest on loan to village Osseo	9 87	.....
Interest on loan to town Sumner	50 26	.....
Interest on loan to B. of E. city of New London	400 00	.....
Total Agricultural College fund income receipts		\$12,860 77
DISBURSEMENTS.		
Starr, W. J. interest refunded	\$28 15	.....
Twetten, Ed. interest refunded	1 40	.....
Bank of St. Croix Falls interest refunded ..	2 54	.....
University Fund Income, transfer	12,828 68	.....
Total Agricultural College Fund income disbursements		\$12,860 77

"A"—University Trust Funds. 1906.

UNIVERSITY TRUST FUNDS.

RECEIPTS.		
Allyn and Bacon, royalty	\$522 66	.....
Portland Gold Mining Co., dividend	250 00	.....
Dodd, Mead and Co., royalty	2 00	.....
Peterson, Chas. N.	35 00	.....
University Trust Fund Income, transfer	312 50	.....
Johnson Endowment, refund	25 00	.....
Skonnard, N. O. prin. and inst.	31 00	.....
Riley, E. F. secretary, royalty	34 84	.....
Riley, E. F. secretary, dividend	80 00	.....
Riley, E. F. secretary, payments on in- vested funds	1,209 75	.....
Milwaukee Gas Light Co., donation	250 00	.....
Bissell, Henry mortgage	5,000 00	.....
Bredsteen, Joseph	33 00	.....
Gund, Henry, bonds of Northern Hotel Co. La Crosse	5,000 00	.....
Clarke, B. B., payment on loan	1,000 00	\$13,785.75
DISBURSEMENTS.		
Somes, J. W., treas., taxes	\$21 81	.....
Hanke, H. C., treas., taxes	33 53	.....
Town Mt. Desert, Maine	24 82	.....
Haack, Gustav, loan	1,700 00	.....
Northern Hotel Co., bonds	5,000 00	.....
University Fund Income, transfers	352 00	.....
		\$7,132 16

"A"—University Trust Funds Income 1906.

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.		
Carpenter, Michael, interest	\$450 00	.....
Woodard, J. P., interest	161 11	.....
McWatty, G. E., interest	350 00	.....
Jaquish, John B., interest	42 50	.....
Adamson, C. F., interest	250 00	.....
Crandon Opera House, interest	105 00	.....
Wisconsin Building Co., dividends	118 75	.....
Jamison, Caroline M., interest	354 00	.....
Clarke, B. B., interest	500 00	.....
Dane County Title Co., interest	500 00	.....
Haack, Gustav, interest	42 50	.....
Crane field, Frederick, interest	50 00	.....
Bissell, Henry, interest	279 86	.....
Elleckson, Andrew, interest	250 00	.....
		\$3,453 72
DISBURSEMENTS.		
University Trust Funds, transfer	\$312 50	.....
		\$312 50

"A"—Normal School Fund, 1906.

NORMAL SCHOOL FUND.

RECEIPTS.

Sales of land	\$300 00	.....
Dues on certificates of sales	286 00	.....
School Districts loans	9,529 64	.....
Temporary loan to university income	9,287 35	.....
Milwaukee city bonds	12,000 00	.....
Edgerton city bonds	1,000 00	.....
Glenwood town bonds	1,000 00	.....
Antigo city bonds	800 00	.....
Cameron village bonds	300 00	.....
Shawano city bonds	1,000 00	.....
Cambridge village bonds	500 00	.....
Berlin city bonds	1,000 00	.....
Beaver Dam city bonds	1,000 00	.....
Vernon county bonds	5,000 00	.....
Columbus city bonds	1,000 00	.....
Richland Center city bonds	1,000 00	.....
Stoughton city bonds	1,250 00	.....
Merrill city bridge bonds	2,000 00	.....
Loan to town Jacobs	1,000 00	.....
Loan to city Cumberland	590 00	.....
Loan to city Barron	966 67	.....
Loan to city Rice Lake	8,000 00	.....
Loan to town Iron River	200 00	.....
Loan to Chippewa Co.	894 74	.....
Loan to village Bloomer	500 00	.....
Loan to Chippewa Co.	4,000 00	.....
Loan to city Colby	600 00	.....
Loan to town York	600 00	.....
Loan to city Portage	1,500 00	.....
Loan to city Prairie du Chien	1,000 00	.....
Loan to B. of E. city Madison	5,000 00	.....
Loan to city Madison	2,500 00	.....
Loan to Door Co.	3,000 00	.....
Loan to town Brule	714 28	.....
Loan to Dunn Co.	5,000 00	.....
Loan to Dunn Co.	3,000 00	.....
Loan to Eau Claire Co.	4,166 66	.....
Loan to Eau Claire Co.	1,250 00	.....
Loan to city Eau Claire	1,500 00	.....
Loan to town Florence	500 00	.....
Loan to city Fond du Lac	1,000 00	.....
Loan to B. S. D. town Crandon	600 00	.....
Loan to B. S. D. town Crandon	1,000 00	.....
Loan to B. S. D. town Waubeno	1,250 00	.....

"A"—Normal School Fund, 1906.

Loan to Grant Co.	8,000 00	.....
Loan to village Hazel Green	300 00	.....
Loan to city Mineral Point	1,000 00	.....
Loan to town Finley	100 00	.....
Loan to trustees village Wonewoc	833 33	.....
Loan to city Kewaunee	1,900 00	.....
Loan to town West Kewaunee	1,000 00	.....
Loan to Kewaunee Co.	2,000 00	.....
Loan to village Blanchardville	650 00	.....
Loan to town Mosinee	50 00	.....
Loan to city Wausau	1,100 00	.....
Loan to town Wien	300 00	.....
Loan to city Marinette	1,000 00	.....
Loan to town B. S. D. town Wausaukee	1,000 00	.....
Loan to trustees village Whitefish Bay	300 00	.....
Loan to town Newbold	200 00	.....
Loan to town Schœpke	150 00	.....
Loan to town Pelican	1,040 00	.....
Loan to B. S. D. town Minocqua	500 00	.....
Loan to B. S. D. town Schœpke	200 00	.....
Loan to city Phillips	666 67	.....
Loan to vil age Amery	300 00	.....
Loan to B. S. D. town Flambeau	1,000 00	.....
Loan to Sawyer Co.	5,000 00	.....
Loan to village Hammond	166 00	.....
Loan to town Westcott	83 33	.....
Loan to town Richmond	166 67	.....
Loan to city Shawano	320 00	.....
Loan to Shawano Co.	1,000 00	.....
Loan to town Ettrick	250 00	.....
Loan to town Eagle River	1,000 00	.....
Loan to Washburn Co.	1,750 00	.....
Loan to city Waupaca	500 00	.....
Loan to city New London	1,000 00	.....
Loan to city Clintonville	400 00	.....
Loan to village Wautoma	800 00	.....
Loan to B. of E. city Grand Rapids.....	950 00	.....
Loan to town Cary	600 00	.....
Loan to B. S. D. town Brule	333 34	.....
Total Normal School fund receipts		\$136,494 68

DISBURSEMENTS.

Loan to city Waupaca	\$14,000 00	.....
Loan to B. S. D. town Waubeno	12,000 00	.....
Loan to town Menomonie	4,000 00	.....
Loan to town She'l Lake	10,000 00	.....
Loan to town Eaton	1,250 00	.....
Loan to Iowa county	20,000 00	.....
		\$61,250 00

"A"—Normal School Fund, 1906.

<i>School District Loans—</i>		
4, Lake, Price Co.	\$700 00	.....
6, McMillan, Marathon Co.	325 00	.....
Jt. 1, Sturgeon Bay and Sevastopol, Door Co.	1,000 00	.....
Jt. 7, Springdale, Blue Mounds and vil. Mt. Horeb, Dane Co.	900 00	.....
5, Neva, Langlade Co.	800 00	.....
3, Mt. Ida, Grant Co.	900 00	.....
4, Stinette, Washburn Co.	700 00	.....
8, Lincoln, Monroe Co.	800 00	.....
10, Carson, Portage Co.	500 00	.....
5, Washburn, Clark Co.	500 00	.....
3, Clam Falls, Polk Co.	700 00	.....
Jt. 1, Modena and Gilmanton, Buffalo Co.	1,000 00	.....
1, Athelstane, Marinette Co.	600 00	.....
Jt. 3, Barron, Maple Grove and Stanley Barron Co.	700 00	.....
6, Long Lake, Washburn Co.	600 00	.....
4, Orion, Richland Co.	1,000 00	.....
3, Ettrick, Trempealeau Co.	800 00	.....
4, Glenwood, St. Croix Co.	1,000 00	.....
Jt. 4, town & city Platteville, Grant Co.	7,500 00	.....
Jt. 3, town & vil. Theresa, Dodge Co. ..	9,000 00	.....
Jt. 1, Ahnapee & city Algoma, Ke- waunee Co.	12,000 00	.....
Jt. 11, Dovre, Barron Co. Auburn and vil. New Auburn, Chippewa Co.	4,500 00	.....
Jt. 1, Hubbard, Oak Grove and city Horicon, Dodge Co.	19,000 00	.....
5, Lake, Milwaukee Co.	6,000 00	.....
		\$71 525 00
Total Normal School fund dis- bursements		\$132,775 00

"A"—Normal School Fund Income, 1906.

NORMAL SCHOOL FUND INCOME.

RECEIPTS.		
Interest on land certificates and school district loans	\$3,978 26	.....
Interest in bank deposits	3,973 74	.....
General Fund, app. for Institutes	7,000 00	.....
General Fund, part app. chap. 295, laws 1903, Platteville normal	5,000 00	.....
General Fund, transfer on account of tax not levied 1905	75,000 00	.....
General Fund, interest on certificates of indebtedness	36,099 00	.....
Interest on Milwaukee city bonds	400 00	.....
Interest on Beaver Dam city bonds	200 00	.....
Interest on Eau Claire city bonds	500 00	.....
Interest on La Crosse city bonds	750 00	.....
Interest on Ashland city bonds	1,100 00	.....
Interest on Ashland county bonds	1,250 00	.....
Interest on Edgerton city bonds	175 00	.....
Interest on Glenwood town bonds	390 00	.....
Interest on La Crosse county bonds	3,325 00	.....
Interest on Antigo city bonds	344 00	.....
Interest on Stoughton city bonds	1,502 08	.....
Interest on Merrill city bonds	1,935 00	.....
Interest on Cameron village bonds	105 00	.....
Interest on Madison city bonds.....	1,125 00	.....
Interest on Shawano city bonds	455 00	.....
Interest on Cambridge city bonds	280 00	.....
Interest on Berlin city bonds	595 00	.....
Interest on Vernon county bonds.....	400 00	.....
Interest on Columbus city bonds.....	300 00	.....
Interest on Richland Center city bonds...	50 00	.....
Interest on Clinton city bonds.....	275 00	.....
Interest on Hudson city bonds.....	1,080 00	.....
Interest on Mauston city bonds	350 00	.....
Interest on Antigo city bonds.....	328 00	.....
Interest on loan to B. S. D. town Jacobs	70 00	.....
Interest on loan to town Jacobs	210 00	.....
Interest on loan to city Barron	406 00	.....
Interest on loan to city Rice Lake	560 00	.....
Interest on loan to town Iron River	49 00	.....
Interest on loan to Chippewa Co.	777 93	.....
Interest on loan to B. of T. village Thorpe	140 00	.....
Interest on loan to city Colby	378 00	.....
Interest on loan to town York	84 00	.....

"A"—Normal School Fund Income, 1906.

Interest on loan to city Portage	420 00	.....
Interest on loan to city Prairie du Chien.	360 00	.....
Interest on loan to B. of E. city Madison..	200 00	.....
Interest on loan to city Madison.....	1,050 00	.....
Interest on loan to B. of E. city Madison.	1,750 00	.....
Interest on loan to Door county.....	1,365 00	.....
Interest on loan to city Sturgeon Bay....	1,400 00	.....
Interest on loan to town Brule.....	75 27	.....
Interest on loan to B. S. D. town Brule...	140 00	.....
Interest on loan to city Menomonie.....	1,200 00	.....
Interest on loan to Dunn county.....	385 00	.....
Interest on loan to Eau Claire county....	3,339 79	.....
Interest on loan to city Eau Claire.....	997 50	.....
Interest on loan to town Florence.....	17 50	.....
Interest on loan to city Fond du Lac....	400 00	.....
Interest on loan to B. S. D. town Crandon	336 00	.....
Interest on loan to B. S. D. town Waubesa	262 50	.....
Interest on loan to Grant county	2,240 00	.....
Interest on loan to village Hazel Green...	199 50	.....
Interest on loan to city Mineral Point....	40 00	.....
Interest on loan to city Black River Falls	420 00	.....
Interest on loan to town Finley.....	31 50	.....
Interest on loan to trustees village		
Wonegan	262 55	.....
Interest on loan to city Kewaunee	266 00	.....
Interest on loan to town West Kewaunee..	140 00	.....
Interest on loan to Kewaunee county.....	280 00	.....
Interest on loan to village B'anchardville	182 00	.....
Interest on loan to city Wausau.....	616 00	.....
Interest on loan to town Wien.....	42 00	.....
Interest on loan to city Marinette.....	420 00	.....
Interest on loan to B. S. D. town Wausau-	210 00	.....
kee	210 00	.....
Interest on loan to city Marinette.....	70 00	.....
Interest on loan to trustees village White-		
fish Bay	90 00	.....
Interest on loan to town Newbold.....	56 78	.....
Interest on loan to town Schoepke.....	15 75	.....
Interest on loan to Pelican	109 20	.....
Interest on loan to B. S. D. Minocqua....	17 50	.....
Interest on loan to B. S. D. town Schoepke	22 71	.....
Interest on loan to city Phillips.....	33 33	.....
Interest on loan to village Amery.....	63 00	.....
Interest on loan to B. S. D. town Flam-		
beau	210 00	.....
Interest on loan to Sawyer county.....	525 00	.....
Interest on loan to town Westcott.....	41 66	.....
Interest on loan to town Richmond.....	83 34	.....
Interest on loan to Shawano county.....	350 00	.....
Interest on loan to village Birnamwood..	268 34	.....
Interest on loan to town Ettrick.....	8 75	.....
Interest on loan to village Galesville....	70 00	.....
Interest on loan to town Eagle River....	35 00	.....
Interest on loan to Washburn county....	796 25	.....
Interest on loan to city New London.....	250 00	.....
Interest on loan to city Clintonville.....	16 00	.....

"A"—Normal School Fund Income, 1906.

Interest on loan to Waupaca county.....	1,627 50	.....
Interest on loan to village Wautoma....	84 00	.....
Interest on loan to town Cary.....	126 00	.....
Interest on loan to B. of E. city Grand Rapids	1,925 00	.....
Interest on loan to town Arpin.....	280 00	.....
Interest on loan to town Hiles.....	105 00	.....
Interest on loan to Light Horse Squadron	3,400 00	.....
Interest on loan to university income....	10 83	.....
Normal schools (Administration).....	745 32	.....
Milwaukee Normal, fees.....	4,091 59	.....
Oshkosh Normal, fees.....	6,440 42	.....
Platteville Normal, fees.....	2,244 85	.....
River Falls Normal, fees.....	2,862 36	.....
Stevens Point Normal, fees.....	3,170 60	.....
Superior Normal, fees.....	2,531 44	.....
Whitewater Normal, fees.....	2,280 66	.....
Total Normal school fund income receipts		\$205,046 30
DISBURSEMENTS.		
Franklin, D., interest refunded.....	\$ 95	.....
Whalen, Ida E., interest refunded.....	1 66	.....
Brooke, David, interest refunded.....	2 02	.....
		\$4 63
NORMAL SCHOOLS.		
Normal schools (administration).....	\$17,348 70	.....
Milwaukee Normal	53,681 37	.....
Oshkosh Normal	66,314 50	.....
Platteville Normal	48,214 27	.....
River Falls Normal.....	38,711 90	.....
Stevens Point Normal	45,530 08	.....
Superior Normal	39,997 66	.....
Whitewater Normal	50,175 03	.....
Institutes Normal	12,594 30	.....
Total Normal School fund income dis-		\$372,567 81
bursements		\$372,572 44

"A"—Drainage Fund, 1906.

DRAINAGE FUND.

RECEIPTS.		
Interest on land certificates.....	\$36 05	.....
		\$36 05
DISBURSEMENTS.		
<i>Portage Levee Commission Chap. 419,</i>		
<i>Laws 1903—</i>		
York, I. W. & Co.....	\$101 52	.....
Standenmeyer, John G.....	48 00	.....
Buckley, Lewis	20 94	.....
Smith, L. S.....	184 55	.....
Bellinghausen, H. L.....	3 60	.....
Carroll, Wm.	328 55	.....
Gault, W. C., Jr.....	8 70	.....
Lawrence, F. W.....	199 84	.....
Radant, August	1,371 02	.....
Shanks, A.	366 82	.....
Kachie, Geo. R.....	269 63	.....
Raimer, Fred	9 00	.....
Pfaff, Ludwig	3 00	.....
Whitney, Phillip	3 00	.....
Hoalt, R.	3 00	.....
Mahon, Peter	5 00	.....
Lashure, Elmer	17 50	.....
Schleicher, Joe	3 20	.....
Weber, Chas.	3 20	.....
Raimer, John	3 20	.....
Hoffer, Leopold	1 50	.....
Totten, R.	1 50	.....
Harvy, Wm.	2 70	.....
Meyers, M.	5 45	.....
Millard, H.	2 70	.....
Bauer, Fred	4 20	.....
Oliver, A. J.....	1 50	.....
Hoffman, Adam	2 70	.....
Schwarz, J.....	1 20	.....
Hanifan, John	9 75	.....
Hanifan, James	1 50	.....
Hanifan, Jerry	6 00	.....
Raferty, Joe	1 50	.....
Clemmons, Geo.	36 00	.....
Raimer, Ed	1 50	.....
Mahon, Geo.	3 00	.....
Duffy, Max	3 00	.....
Lauterbach, Frank	1 50	.....
Bauer, Otto	1 50	.....
Mason, Eugene	1 50	.....

"A"—Drainage Fund, 1906.

<i>Portage Levee Commission—continued.</i>		
King, Geo. A.	1 50	.....
Cartright, John	1 50	.....
Miller, V.	8 25	.....
Miller, Frank	6 45	.....
Rotter, Louis	1 50	.....
Utke, Hy	1 35	.....
Mittelstaedt, Geo.	4 50	.....
Brandenburg, Wm.	4 50	.....
Benke'man, Len	1 50	.....
Lafler, Nat	2 25	.....
Rubin, John	3 75	.....
Duffill, John	90	.....
Fox, Alfred	90	.....
Jones, Dave	4 50	.....
Schoefelbein, Aug.	3 00	.....
Buckley, L. H.	9 00	.....
Martin, W.	1 50	.....
Manthey, Fred	2 25	.....
Christensen, Herman	1 50	.....
Larson, A.	1 50	.....
Larson, O.	3 00	.....
Anseth, Christ B.	3 00	.....
Isaacson, John	3 00	.....
Windus, Gottlieb	2 25	.....
Grossman, John	9 00	.....
Schultz, A'bert	3 75	.....
Manthey, W.	3 00	.....
Lemke, Wm.	3 75	.....
Windus, Fred A.	53 13	.....
Rasmussen, P. J.	4 50	.....
Guildner, Edward	3 00	.....
Dane, Wm. S.	6 00	.....
Seitz, Kleit	3 00	.....
Peterson, John	3 00	.....
Manthey, Ferd	1 50	.....
Schlee, Carl	10 50	.....
Schlee, A.	7 50	.....
Ma'isch, Frank	3 00	.....
Malisch, Leo	3 00	.....
Wakershauser, John	3 00	.....
Seiler, Carl	1 50	.....
Maass, August	3 00	.....
Maass, Wm.	1 50	.....
Roecker, Chas.	1 50	.....
Wagner, Chris.	1 50	.....
Mittelstaedt, Reinhard	3 00	.....
Mittelstaedt, Wm.	4 50	.....
Laronde, W.	1 50	.....
Koch, Henry	2 25	.....
Klapstein, H. J.	1 50	.....
Klapstein, Wm.	1 50	.....
Heitke, Henry	1 50	.....
Radtge, Rudolph	1 50	.....
Pau'ey, Herman	1 50	.....
Markwart, C.	1 50	.....

*"A"—Drainage Fund 1906.**Portage Levee Commission—continued.*

Paulson, P. A.	1 50	.....
Weyh, Will.	1 50	.....
Grossman, Gottlieb	1 50	.....
Ratke, Wm.	3 00	.....
Malisch, Herbert	3 00	.....
Anderson, A. W.	1 50	.....
Grossman, F. R.	1 50	.....
Burbach, E. E.	2 00	.....
Wisconsin State Register	15 00	.....
Portage Democrat	18 50	.....
Milwaukee Free Press	11 95	.....
Sanborn, Ray	27 00	.....
Behnkie, N. J.	19 85	.....
Portage Telephone Co.	4 30	.....
Carroll, Edna	2 00	.....
Leavey, M. E.	38 00	.....
Hyland, H. G.	45 00	.....
Purdy Drug Co.	1 75	.....
Pugh, E.	17 55	.....
Williams, C. H.	2 00	.....
Mohr, C. F.	7 70	.....
Acres, Paul	10 50	.....
Sanborn, Bessie	1 80	.....
Williams, G. J.	3 50	.....
Long, Geo.	3 50	.....
Jones, J. K.	3 50	.....
Koch, F.	1 75	.....
		\$3,517 35

"A"—Delinquent Tax Fund, 1906.

DELINQUENT TAX FUND.

RECEIPTS.		
Taxes on state lands.....	\$160 86	.....
		\$160 86
DISBURSEMENTS.		
<i>Apportionment to Counties—</i>		
Adams county	\$49 37	.....
Ashland county	1 68	.....
Burnett county	14 05	.....
Chippewa county	17 04	.....
Clark county	5 56	.....
Douglas county	13 76	.....
Jackson county	3 84	.....
Juneau county	22 59	.....
Langlade county	19 93	.....
Manitowoc county	3 88	.....
Monroe county	3 40	.....
Polk county	7 84	.....
St. Croix county	4 74	.....
Sawyer county	10 82	.....
Shawano county	29 61	.....
Washburn county	33 38	.....
Washington county	1 77	.....
		\$243 26

"A"—Miscellaneous Funds, 1906.

FOREST RESERVE FUND.

RECEIPTS.		
Sale of lands	\$4,834 83	.....
		\$4,834 83
DISBURSEMENTS.		
McRae, Alex., land purchased.....	\$550 00	.....
		\$550 00

MEMORIAL HALL FUND.

DISBURSEMENTS.		
Mautz Brothers	\$11 30	.....
Grimm's Book Bindery.....	9 05	.....
United States Express Co.....	1 20	.....
App'ey, E. F.....	3 00	.....
Parsons Ptg. and Stationery Co.....	32	.....
		\$24 87

PORTAGE LEVEE FUND.

RECEIPTS.		
Appropriation, Chap. 340, Laws 1905.....	\$5,000 00	.....
		\$5,000 00
DISBURSEMENTS.		
<i>Portage Levee Commission—</i>		
Radant, Aug.	\$2,155 80	.....
Jones, David	108 77	.....
		\$2,264 57

"A"—State Insurance Fund, 1906.

STATE INSURANCE FUND.

RECEIPTS.		
Milwaukee Normal, premiums.....	\$340 20	.....
Oshkosh Normal, premiums.....	357 49	.....
Platteville Normal, premiums.....	176 76	.....
River Falls Normal, premiums.....	140 49	.....
Stevens Point Normal, premiums.....	291 60	.....
Superior Normal, premiums.....	43 68	.....
Whitewater Normal, premiums.....	87 76	.....
Normal Schools (administration).....	38	.....
Industrial School for Girls, premiums....	247 67	.....
State Hospital, premiums.....	1,509 30	.....
Northern Hospital, premiums.....	1,965 60	.....
Home for Feeble Minded, premiums.....	1,613 67	.....
School for Deaf, premiums.....	445 77	.....
School for Blind, premiums.....	438 75	.....
State Public School, premiums.....	421 20	.....
School for Boys, premiums.....	700 63	.....
State Reformatory, premiums.....	711 98	.....
State Prison, premiums.....	947 30	.....
Superintendent Public Property, premiums	993 60	.....
State Superintendent premiums.....	1 08	.....
Dairy and Food Commissioner, premiums.	5 67	.....
Free Library Commission, premiums.....	23 76	.....
Quartermaster General, premiums.....	965 52	.....
Board of Agriculture, premiums.....	717 12	.....
Commissioners of Fisheries, premiums...	101 25	.....
Wisconsin Veteran's Home, premiums.....	971 38	.....
University of Wisconsin, premiums.....	3,609 36	.....
Total State Ins. Fund receipts.....		\$17,828 97
DISBURSEMENTS.		
State Board of Agriculture, fire loss.....	\$1,300 00	.....
Free Library Commission, fire loss.....	74 35	.....
School for Blind, fire loss.....	1,000 00	.....
Industrial School for Girls, payment re-		.....
funded	1 64	.....
		\$2,375 99
<i>Capitol Fire—</i>		
Bridge, J. C.	\$186 00	.....
Cullinane, Thomas	275 00	.....
Cooley, C. F.	150 69	.....
Conklin & Sons	23 28	.....
Electrical Supply Co.	27 58	.....
Eimer & Amend	281 80	.....
Frederickson, A. D. and J. V.....	198 61	.....

"A"—State Insurance Fund, 1906.

<i>Capitol Fire—continued.</i>		
Gallagher, John C.	25 50	.....
Gill, Alex. & Co.	314 62	.....
Hoffman, John	275 00	.....
Hilstead, C. J.	165 00	.....
Hand, Eugene L.	34 20	.....
Jenkins, Edward	275 00	.....
Komberg, Fred	5 60	.....
Mason, Geo. H.	375 00	.....
Marks, Patrick	165 00	.....
Mason, Washington	275 00	.....
Mautz Brothers	63 53	.....
Madison Gas & Electric Co.	6 00	.....
Moseley, Jas. E.,	47 25	.....
McCoy, J. B.,	500 00	.....
Owens, Wm.	231 80	.....
Oppell, John	55 00	.....
Porter, Lew F.	50 00	.....
Parkinson-Marling Lumber Co.	130 39	.....
Purcell, Patrick	5 60	.....
Pieh, John F.	16 00	.....
Sauthoff, Wm.	20 00	.....
Town, Henry	270 00	.....
Wolff & Kubly	6 00	.....
Wolff, Fritz	55 00	.....
Wolff, Wm.	84 00	.....
Total State Ins. Fund disbursements..		\$4,593 45
		\$6,969 44

"A"—Hunting License Fund, 1906.

HUNTING LICENSE FUND.

RECEIPTS.		
Henry Overbeck Jr., refund on mileage...	\$49 02	.....
Henry Overbeck Jr., confiscated game, licenses, etc.	769 92	.....
Jonas Swenholt, confiscated game, licenses, etc.	5,157 66	.....
W. L. Houser, non-resident licenses.....	13,995 00	.....
C. D. Nelson, confiscated game, licenses, etc.	188 25	.....
C. D. Nelson, refund on mileage.....	60 17	.....
Adams	273 60	.....
Ashland	1,224 00	.....
Barron	1,538 10	.....
Bayfield	1,097 10	.....
Brown	1,573 20	.....
Buffalo	377 70	.....
Burnett	285 30	.....
Calumet	356 40	.....
Chippewa	1,486 80	.....
Clark	1,505 70	.....
Columbia	1,176 30	.....
Crawford	276 95	.....
Dane	2,274 30	.....
Dodge	1,357 20	.....
Door	562 50	.....
Douglas	1,448 10	.....
Dunn	638 10	.....
Eau Claire	1,169 10	.....
Florence	207 90	.....
Fond du Lac	1,276 75	.....
Forest	481 50	.....
Rusk	919 80	.....
Grant	648 15	.....
Green	929 00	.....
Green Lake	509 40	.....
Iowa	634 50	.....
Iron	350 10	.....
Jackson	619 80	.....
Jefferson	1,017 90	.....
Juneau	612 90	.....
Kenosha	846 90	.....
Kewaunee	223 20	.....
La Crosse	1,404 25	.....
Lafayette	583 15	.....
Langlade	837 00	.....

"A"—Hunting License Fund, 1906.

Lincoln	1,093 50	.....
Manitowoc	879 30	.....
Marathon	2,469 60	.....
Marinette	1,521 90	.....
Marquette	244 80	.....
Milwaukee	5,003 10	.....
Monroe	1,009 80	.....
Oconto	1,047 60	.....
Oneida	995 40	.....
Outagamie	906 30	.....
Ozaukee	363 60	.....
Pepin	230 40	.....
Pierce	477 80	.....
Polk	736 20	.....
Portage	818 10	.....
Price	813 60	.....
Racine	1,040 40	.....
Richland	474 05	.....
Rock	1,456 20	.....
St. Croix	313 20	.....
Sauk	1,061 43	.....
Sawyer	426 60	.....
Shawano	1,055 70	.....
Sheboygan	1,018 80	.....
Taylor	788 40	.....
Trempealeau	675 75	.....
Vernon	663 20	.....
Vilas	722 70	.....
Walworth	929 70	.....
Washburn	640 80	.....
Washington	610 20	.....
Waukesha	819 00	.....
Waupaca	1,364 80	.....
Waushara	1,116 00	.....
Winnebago	2,251 50	.....
Wood	1,169 10	.....
		\$88,156 20

DISBURSEMENTS.

Overbeck, Henry Jr., game warden, sal. and expenses	\$794 66	.....
Swenholt, Jonas, game warden, sal. & exp.	1,707 43	.....
Nelson, C. D. chief deputy, sal. & exp. ..	2,085 07	.....
Aluminum Mfg. Co., metal tags.....	22 10	.....
Deputy Game Wardens:		
Racon, Robt., per diem and expenses ...	319 00	.....
Ruckley, John, per diem and expenses ...	444 30	.....
Baker, D. H., per diem and expenses.....	29 75	.....
Brown, F. B., per diem and expenses.....	700 39	.....
Bowman, H. A., per diem and expenses....	1,453 82	.....
Berg, M. E., per diem and expenses.....	1,219 42	.....
Bronson, W. L., per diem and expenses....	603 18	.....

"A"—Hunting License Fund, 1906.

Brown, G. W., per diem and expenses....	563 69	.....
Brody, Wm., per diem and expenses.....	65 31	.....
Boyd, Wm., per diem and expenses.....	231 86	.....
Clark, Robt., per diem and expenses.....	532 29	.....
Cameron, Alex, per diem and expenses...	893 97	.....
Carpenter, M. F., per diem and expenses...	635 96	.....
Christianson, M., per diem and expenses..	1,222 50	.....
Craig, John S., per diem and expenses....	1,259 04	.....
Cook, G. S., per diem and expenses.....	591 29	.....
Cabanis, F. C., per diem and expenses...	293 73	.....
Carroll, P. H., per diem and expenses....	155 41	.....
Dartt, G. W., per diem and expenses.....	886 89	.....
Drafahl, Pete, per diem and expenses....	1,298 55	.....
Donovan, John, per diem and expenses...	67 62	.....
Doolittle, Albert E., per diem and expenses	94 50	.....
Early, M. H., per diem and expenses.....	1,093 56	.....
Ekstrom, John, per diem and expenses...	199 51	.....
Edwards, M. P., per diem and expenses...	193 22	.....
Follett, C. E., per diem and expenses.....	507 33	.....
Fessler, Anton, per diem and expenses...	40 00	.....
Fuller, Ira A., per diem and expenses....	332 59	.....
Frederickson, A. D. and J. V., lumber...	13 13	.....
Grubner, Henry, per diem and expenses..	801 62	.....
Gerhardt, Fred, per diem and expenses...	1,264 09	.....
Gratz, A. W., per diem and expenses.....	1,345 43	.....
Hull, G. F., per diem and expenses.....	1,225 68	.....
Hartwig, A. H., per diem and expenses...	35 00	.....
Hildebrand, H. W., per diem and expenses	610 27	.....
Hougen, K. T., per diem and expenses...	714 76	.....
Hitchon, Robt., per diem and expenses...	1,352 13	.....
Hill, J. B., per diem and expenses.....	1,077 55	.....
Haslam, Wm., per diem and expenses....	1,211 49	.....
Hulburt, H. H., per diem and expenses...	25 00	.....
Hanson, J. T., per diem and expenses....	78 66	.....
Hendrickson, Hans, per diem and expenses	414 81	.....
Hegemann, Wm., per diem and expenses...	691 30	.....
Immell, E., per diem and expenses.....	1,243 16	.....
Johnston, C. W., per diem and expenses..	1,227 01	.....
Kroening, W. C., per diem and expenses..	246 13	.....
Knudson, K., per diem and expenses.....	279 46	.....
Klofanda, A. J. per diem and expenses...	1,181 16	.....
Kleinsteiber, C. L., per diem and expenses	1,100 36	.....
Kingsley, G. L., per diem and expenses....	956 41	.....
Kolb, G. C., per diem and expenses.....	1,211 43	.....
Kittleson, I. E., per diem and expenses...	616 58	.....
Kirkoff, S. B., per diem and expenses....	1,000 27	.....
Kleist, Michael, per diem and expenses..	724 31	.....
Lavalle, A. A., per diem and expenses....	1,203 11	.....
Lund, H. O., per diem and expenses.....	1,177 20	.....
Lewis, Evan, per diem and expenses.....	826 10	.....
Lloyd, Willard, per diem and expenses...	395 16	.....
Little, C. S., per diem and expenses.....	379 36	.....
Mills, T. E., per diem and expenses.....	897 54	.....
Mason, R. G., per diem and expenses....	802 10	.....

"A"—Hunting License Fund, 1906.

Meyer, C. J., per diem and expenses.....	704 51	.....
Miller, G. L., per diem and expenses.....	493 70	.....
McGee, W. J., per diem and expenses.....	273 88	.....
McGinty, J., per diem and expenses.....	1,197 96	.....
Mickelson, M. M., per diem and expenses..	23 00	.....
Meyer, A. G., per diem and expenses.....	550 01	.....
Milhaupt, Hattie G., services	27 50	.....
McManus, Pat., per diem and expenses...	862 08	.....
McNutt, F. H., per diem and expenses....	514 71	.....
Neubecker, C., per diem and expenses ..	43 05	.....
Otis, C. E., per diem and expenses.....	486 56	.....
O'Connor, Hugh, per diem and expenses..	539 36	.....
Oberholtzer, Jas., per diem and expenses.	1,289 84	.....
O'Connor, Ed., per diem and expenses....	1,021 86	.....
O'Rourke, Frank, per diem and expenses..	205 00	.....
Price, Thos. J., per diem and expenses....	71 20	.....
Persons, Jno. J., per diem and expenses...	127 79	.....
Pugh, John, per diem and expenses.....	1,007 11	.....
Pfeifer, Gus., per diem and expenses.....	161 68	.....
Perry, Frank M., per diem and expenses..	764 22	.....
Rooth, O. E., per diem and expenses.....	1,217 01	.....
Redmond, G. K., per diem and expenses...	800 76	.....
Raeth, Val., per diem and expenses.....	1,255 46	.....
Reynolds, P. M., per diem and expenses..	23 00	.....
Robrecht, M. D., per diem and expenses...	70 33	.....
Ross, Chas., per diem and expenses.....	380 40	.....
Schuezler, Otto, per diem and expenses...	30 00	.....
Snider, Glen S., services	490 67	.....
Stuart, J. D., per diem and expense.....	791 47	.....
Stone, J. W., per diem and expenses.....	1,773 82	.....
Stoores, A. E., per diem and expenses....	1,114 82	.....
Sizer, C. W., per diem and expenses.....	831 93	.....
Sholts, O. W., per diem and expenses....	191 69	.....
Schauer, A. G., per diem and expenses....	157 95	.....
Sherman, Peter G., per diem and expenses	165 95	.....
Schmidt, Herman, per diem and expenses.	50 00	.....
Tracy, E. L., per diem and expenses.....	184 00	.....
Tyrrell, D. F., per diem and expenses....	76 12	.....
Tuttle, Emery W., per diem and expenses.	593 39	.....
Tollefson, Martin, per diem and expenses..	329 23	.....
Volbrecht, H., per diem and expenses....	1,217 17	.....
Wait, J. H., per diem and expenses.....	294 04	.....
Waterbury, P. E., per diem and expenses.	936 20	.....
Wagner, W. E., per diem and expenses..	16 00	.....
Wake, Alex, per diem and expenses.....	59 50	.....
Walters, Wm., per diem and expenses....	33 45	.....
Transfer to General Fund, Chap. 484,		
Laws 1905	10,000 00	.....
		\$80,315 09

"A"—Oil Inspection Fund, 1906.

OIL INSPECTION FUND.

RECEIPTS.		
Bronstad, L. C.	\$621 80	.....
Brink, C. L.	454 40	.....
Bell, C. E.	325 80	.....
Beach, H. A.	161 18	.....
Berryman, Milton	28 20	.....
Berger, Theo. A.	247 80	.....
Berg, Ole J.	461 40	.....
Battles, E. J.	152 50	.....
Campbell, James	133 25	.....
Church, A. P.	152 00	.....
Conrad, C. B.	663 80	.....
Cook, Ambrose	174 30	.....
Dinsmore Robt.	582 90	.....
Douglass R. M.	371 20	.....
Engsberg, Conrad	170 90	.....
Ferris, Geo. H.	874 10	.....
Fess, Geo. E.	595 70	.....
Graham, C. L.	278 50	.....
Groetzinger, M.	166 40	.....
Gernon, S. E.	571 00	.....
Gruber, M.	150 30	.....
Grace, H. E.	251 60	.....
Harder, O. L.	385 40	.....
Huie, O. L.	263 60	.....
Hedman, John	649 70	.....
Hoppert, C. H.	202 00	.....
Hansen, C. R.	15 70	.....
Harclerood, J. M.	196 50	.....
Huckins, G. N.	45 00	.....
Hicks, J. B.	153 70	.....
Hansen, Anton	571 70	.....
Jaeger, M. C.	21 70	.....
Kleist, M.	124 00	.....
Kroening, Aug. F.	416 90	.....
Kelley, J. L.	413 06	.....
Kohl, H. A.	147 60	.....
Lyttle, C. A.	298 70	.....
Lindholm, Oscar M.	344 00	.....
Le Gendre, H.	134 70	.....
Le Beis, Casper	431 80	.....
Leith, Robt.	342 10	.....
McGee, James	6,065 30	.....

"A"—Oil Inspection Fund, 1906.

Mohr, C. Jr.	958 80	.....
Mitchell, J. C.	801 80	.....
Mitchell, Sam L.,	584 10	.....
Nelson, A. E.	69 20	.....
Neidbalski, J. C.	890 60	.....
Mason, J. F.	217 99	.....
Omundson, Jos.	190 90	.....
Oswold, Martin	227 00	.....
Peterson, E. A.	387 40	.....
Pabodie, G. A.	359 60	.....
Peters, W. P.	182 20	.....
Pontbriand, Geo. J.	17 30	.....
Sieb, John L.	104 40	.....
Sprague, Ava	657 90	.....
Stimmers, C. S.	286 20	.....
Smith, R. P.	559 30	.....
Schur, J. W.	68 90	.....
Severns, G. W.	26 70	.....
Stupfell, J. B.	32 60	.....
St. Louis, Frank B.	796 50	.....
Thompson, G. P.	153 55	.....
Taggart, J. C.	111 00	.....
Tasker, Wm. H.	64 80	.....
Weil, H. A.	537 60	.....
Wightman, W. L.	250 80	.....
Wood, C. H.	642 80	.....
Westman, F.	643 75	.....
Wilson, Alex	222 40	.....
Washburn, S. E.	509 40	.....
Winter, H. C.	566 30	.....
Zelle Christ	498 30	.....
		\$30,432 28

DISBURSEMENTS.

Bronstad, L. C., inspection fee.....	\$497 44	.....
Brink, C. L., inspection fee.....	363 52	.....
Bell, C. E., inspection fee.....	260 64	.....
Beach, H. A., inspection fee.....	128 94	.....
Berryman, Milton, inspection fee.....	22 56	.....
Berger, Theo. A., inspection fee.....	198 24	.....
Berg, Ole J., inspection fee.....	369 12	.....
Battles, E. J., inspection fee.....	122 00	.....
Campbell, James, inspection fee.....	106 60	.....
Church, A. P., inspection fee.....	121 60	.....
Conrad, C. B., inspection fee.....	518 96	.....
Cook, Ambrose, inspection fee.....	139 44	.....
Dinsmore, Robt., inspection fee.....	466 32	.....
Douglas, R. M., inspection fee.....	296 96	.....
Engsberg, Conrad, inspection fee.....	136 72	.....
Ferris Geo. H., inspection fee.....	656 00	.....
Fess, Geo. E., inspection fee.....	433 46	.....

"A"—Oil Inspection Fund, 1906.

Graham, C. L., inspection fee.....	222 80	.....
Groetzing, M., inspection fee.....	133 12	.....
Gernon, S. E., inspection fee.....	456 80	.....
Gruber, M., inspection fee.....	120 24	.....
Grace, H. E., inspection fee.....	201 28	.....
Harder, O. L., inspection fee.....	308 32	.....
Huie, O. L., inspection fee.....	210 88	.....
Hedman, John, inspection fee.....	519 76	.....
Hoppert, C. R., inspection fee.....	161 60	.....
Hansen, C. R., inspection fee.....	12 56	.....
Harclerood, J. M., inspection fee.....	157 20	.....
Huckins, G. M., inspection fee.....	36 00	.....
Hicks, J. B., inspection fee.....	122 96	.....
Hansen, Anton, inspection fee.....	457 36	.....
Jaeger, N. C., inspection fee.....	17 36	.....
Kleist, M., oil inspection.....	99 20	.....
Kroening, Aug. F., oil inspection.....	333 52	.....
Kelley, J. L., oil inspection.....	330 45	.....
Kohl, H. A., oil inspection.....	118 08	.....
Little, C. A., oil inspection.....	238 96	.....
Lindholm, Oscar M., oil inspection.....	275 20	.....
Le Gendre, H., oil inspection.....	107 76	.....
Lebeis, Casper, oil inspection.....	345 44	.....
Leith, Robt., oil inspection.....	273 68	.....
McGee, Jas., oil inspection and expenses..	1,288 00	.....
Mohr, C. Jr., oil inspection.....	767 04	.....
Mitchell, J. C., oil inspection.....	626 36	.....
Mitchell, Sam'l, oil inspection.....	467 28	.....
Mills, E. E., sal. & exp.	1,819 87	.....
Nelson, A. E., oil inspection.....	55 36	.....
Niedablski, J. C., oil inspection.....	704 38	.....
Nason, J. F., oil inspection.....	174 35	.....
Omundson, Jos., oil inspection.....	152 72	.....
Oswald, Martin, oil inspection.....	181 60	.....
Peterson, E. A., oil inspection.....	309 92	.....
Pabodie, G. A., oil inspection.....	287 68	.....
Peters, W. P., oil inspection.....	145 76	.....
Pontbriand, Geo. J., oil inspection.....	13 84	.....
Seib, John L., oil inspection.....	83 52	.....
Sprague, Ava, oil inspection.....	526 32	.....
Stimmers, C. S., oil inspection.....	228 96	.....
Smith, R. P., oil inspection.....	447 44	.....
Schur, J. W., oil inspection.....	55 12	.....
Severns, J. W., oil inspection.....	21 36	.....
Stupfell, J. B., oil inspection.....	26 08	.....
St. Louis, Frank B., oil inspection.....	567 39	.....
Thompson, G. P., oil inspection.....	122 84	.....
Taggart, J. C., oil inspection.....	88 80	.....
Taglaibue, Chas. J., Mfg. Co., apparatus..	22 42	.....
Tasker, Wm. H., oil inspection.....	51 84	.....
Weil, H. A., oil inspection.....	430 08	.....
Wightman, W. L., oil inspection.....	200 64	.....
Wood, C. H., oil inspection.....	514 24	.....

"A"—Oil Inspection Fund, 1906.

Westman, F., oil inspection.....	515 00	.....
Wilson, Alex, oil inspection.....	177 92	.....
Washburn, S. E., oil inspection.....	407 52	.....
Winter, H. C., oil inspection.....	396 32	.....
Zelle, Christ, oil inspection.....	398 64	.....
Reversion to General Fund.....	8,056 62	.....
		\$30,432 28

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1904, and the apportionment of the tax and special charges for said year and collected in 1905.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent. .0005914715.3	SPECIAL CHARGES.		
			State Hospital.	Northern Hospital.	Industrial school for boys.
Adams	\$43,238 27	\$2,557 42	\$351 61	\$17 86	
Ashland	118,480 24	7,007 77		1,369 01	\$308 52
Barron	114,937 73	6,798 24	1,588 47		81 41
Bayfield	131,774 96	7,794 11		2,737 26	263 83
Brown	339,448 28	20,077 40		2,304 41	177 54
Buffalo	116,255 63	6,876 19	612 57		
Burnett	27,839 98	1,616 66	15 46		
Calumet	171,984 45	10,172 39		745 48	
Chippewa	165,328 14	9,778 69	1,273 41		579 93
Clark	183,320 24	10,842 87	1,037 33	58 28	68 42
Columbia	321,671 26	19,025 94	1,050 69		108 84
Crawford	88,635 94	5,242 56	831 48		232 12
Dane	480,188 13	49,694 74	3,398 96	217 79	451 06
Dodge	573,251 21	33,906 18	97 91	2,296 13	77 75
Door	84,839 55	5,018 02		923 34	196 27
Douglas	260,929 99	13,433 27	2,201 54	18 00	275 41
Dunn	142,978 68	8,456 78	1,211 27	86 23	221 11
Eau Claire	181,791 45	10,752 45	899 81		390 08
Florence	22,584 85	1,335 83		175 29	
Fond du Lac	487,349 01	28,825 31		1,857 58	205 26
Forest	39,921 55	2,361 25		318 21	
Gates	49,211 21	2,910 70	96 84		68 28
Grant	390,556 56	23,099 13	1,624 99		61 56
Green	296,096 77	17,513 28	1,185 89		75 42
Green Lake	158,887 33	9,397 79		795 59	93 28
Iowa	265,935 23	15,729 33	804 85	39 21	
Iron	44,105 06	2,608 69		356 94	40 11
Jackson	90,961 68	5,380 12	1,069 16		141 12
Jefferson	428,315 46	25,215 35	4 29	2,756 03	100 69
Juneau	120,872 81	7,155 20	993 44	12 18	111 85
Kenosha	237,323 26	14,087 00		1,243 55	451 39
Kewaunee	108,655 64	6,426 67		508 57	42 00
Lacrosse	314,81 83	18,577 05	2,240 86		1,222 84
Lafayette	247,405 27	14,633 32	773 27	52 15	19 28
Langlade	81,720 85	4,833 46		867 44	569 34
Lincoln	89,686 85	5,304 72		751 74	216 12
Manitowoc	380,574 76	22,501 91		2,640 71	52 28
Marathon	249,622 53	14,764 46		2,358 24	202 69
Marinette	171,38 48	10,132 41		2,797 79	545 70
Marquette	58,378 74	3,452 94		764 44	
Milwaukee	3,898,011 17	230,556 28	40 28	159 35	4,231 79
Monroe	176,187 88	10,421 02	1,269 82	28 52	194 84
Oconto	124,522 01	7,365 13		2,051 72	338 22
Oneida	61,902 28	3,661 35		1,064 62	38 70
Outagamie	591,261 11	23,141 99		1,841 52	400 66
Ozaukee	163,669 55	9,680 60		694 68	
Pepin	45,307 44	2,561 52	435 63		33 42
Pierce	140,217 75	8,293 49	1,065 64		115 84
Pock	101,794 54	6,020 87	1,073 26		96 70
Portage	156,789 66	9,273 67		1,699 66	316 09
Price	56,987 74	3,370 67		1,055 30	84 56
Racine	425,498 12	25,167 01		2,255 88	287 35
Richland	132,757 92	7,852 26	680 89		
Rock	608,083 12	35,963 44	1,709 34	4 93	719 70
St. Croix	174,401 40	10,315 36	703 15		197 84
Sauk	287,526 92	17,006 42	581 66	152 52	106 55

ERRATA.—Pages 330–331.

First column—valuation by tax commission—is pointed off incorrectly. There are no cents in these valuations. Remove point one place to left. To illustrate: the valuation of Adams county is \$4,323,827 instead of \$43,238.27. Total valuation of all counties is \$1,842,841,000 instead of \$18,428,410.

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1904.—Continued.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent. .000591471543	SPECIAL CHARGES.		
			State Hospital.	Northern Hospital.	Industrial school for boys.
Sawyer.....	32,427 79	1,918 02	201 13		
Shawano.....	137,541 02	8,135 17		1,055 39	95 56
Sheboygan.....	465,034 38	27,505 47		3,247 47	238 81
Taylor.....	71,772 42	4,245 14		1,016 26	65 27
Trempealeau.....	146,461 19	8,663 05	1,131 29		67 13
Vernon.....	186,424 20	11,024 07	1,526 09		136 77
Vilas.....	52,952 48	3,132 00		263 15	4 00
Walworth.....	420,303 60	24,859 77	1,170 68		142 98
Washburn.....	34,730 83	*2,054 24	643 07	26 79	104 56
Washington.....	259,911 93	15,373 06		1,228 29	
Waukesha.....	436,251 27	25,803 03	5 79	2,168 13	185 12
Waupaca.....	203,510 93	12,037 10		1,766 30	104 56
Waushara.....	106,356 33	6,290 68		633 70	
Winnebago.....	541,353 54	32,019 53		2,548 12	423 67
Wood.....	151,976 58	8,988 99		1,000 28	180 25
Total.....	\$18,428,410 00	\$1,089,988 00	\$35,601 82	\$55,011 03	\$16,556 47

*Wa-hburn county paid but \$1,921.77 of this amount; delinquent \$132.47.

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1904.—Continued.

COUNTIES.	SPECIAL CHARGES.					
	Home for Feeble Minded.	Chronic Insane.	Total charitable and penal.	School district loans.	Special loans.	Grand total.
Adams	\$433 72	\$729 69	\$1,562 88	\$1,000 36		\$5,150 66
Ashland	639 17	3,260 37	5,577 07	448 00	\$5,985 00	19,017 84
Barron	689 40	3,883 59	6,242 87	5,002 33	16,549 93	34,593 40
Bayfield	435 01	1,912 43	5,348 53	2,500 00	6,445 17	22,087 81
Brown	1,435 45	91 19	3,934 59	1,019 35	11,069 00	36,100 34
Buffalo	515 83	2,480 87	3,609 27	1,117 37		11,602 83
Burnett	48 17	1,505 48	1,565 11	225 52	103 50	3,544 79
Calumet	204 75	2,212 98	3,163 21	1,029 22		14,374 82
Chippewa	1,067 39		2,920 73	4,283 37	11,245 60	28,228 59
Clark	750 54	2,197 86	4,112 43	2,873 86	3,435 70	21,264 86
Columbia	1,050 29		2,209 82	1,887 67	1,972 50	25,095 93
Crawford	975 87	3,266 57	5,306 04	1,043 35	400 00	11,991 95
Dane	2,259 79		6,327 66	7,842 47	17,038 26	80,903 07
Dodge	1,162 80		3,634 59	1,711 55		39,252 32
Door	867 44	2,035 37	4,022 42	424 78	8,964 00	18,420 22
Douglas	873 19	5,194 20	8,562 34	587 50	4,060 73	28,643 84
Dunn	923 21		2,441 82	1,352 28	9,915 00	22,165 88
Eau Claire	1,459 18	13 50	2,762 57	7,773 45	11,390 93	32,679 40
Florence	108 43	409 40	693 12	523 55	1,357 50	3,910 00
Fond du Lac	1,080 53	*	3,143 37	1,967 91	2,230 00	36,166 59
Forest		174 34	492 55		2,790 33	5,644 13
Gates	433 72	592 81	1,191 65	1,817 77	1,449 80	7,369 92
Grant	1,188 94		2,875 49	5,443 20	14,383 38	45,801 20
Green	542 15		1,803 46	953 07	1,420 00	21,689 81
Green Lake	449 20	2,308 49	3,646 56			13,044 35
Iowa	531 59		1,375 65	2,205 61	3,095 00	22,405 59
Iron	108 43	1,410 49	1,916 00	990 53	3,057 50	8,572 72
Jackson	878 51	2,677 32	4,766 11	1,533 79	405 42	12,105 44
Jefferson	1,189 58		4,050 59	2,522 00	2,000 00	33,787 94
Juneau	941 80	4,582 19	6,641 46	3,529 61	1,689 62	19,015 89
Kenosha	433 72	3,404 02	5,532 68			19,569 68
Kewaunee	591 97	2,068 11	3,210 65	501 00	6,399 16	16,537 48
La Crosse	1,488 89		4,952 59	454 70		23,984 34
Lafayette	247 83	2,811 43	3,897 96	2,538 82	1,101 00	22,171 10
Langlade	114 82	1,142 41	2,694 01	1,603 37	3,110 25	12,241 09
Lincoln	443 88	2,898 28	4,310 02	184 90		9,799 64
Manitowoc	1,303 73	81 38	4,078 10	560 00	320 00	27,468 01
Marathon	1,371 10		3,932 03	4,851 59	6,342 62	29,890 70
Marinette	989 24	3,276 38	7,609 11	1,588 69	2,770 00	22,100 21
Marquette	381 29	2,061 56	3,207 29	1,256 40		7,916 63
Milwaukee	9,192 33	79 73	13,703 48	3,649 25	405 00	248,314 01
Monroe	820 92		2,314 10	5,310 65		18,045 77
Oconto	584 91	4,390 04	7,344 89	5,106 09	2,847 50	22,663 61
Oneida	510 21	1,154 27	2,767 80	376 00	5,449 70	12,254 83
Outagamie	1,114 57		3,356 75	5,573 92	117 50	32,190 15
Ozaukee	216 86	3,606 24	4,517 78	1,490 00		15,688 36
Pepin	216 86	1,455 10	2,141 01	848 02	517 50	6,068 08
Pierce	548 72	3,280 12	5,010 32	1,265 12		14,568 95
Polk	533 70	2,965 32	4,728 98	2,385 92	373 50	13,509 27
Portage	972 63	5,426 87	8,415 25	1,581 28	11,750 00	31,020 20
Price	325 29	1,946 41	3,411 56	2,539 80	1,309 33	10,631 86
Racine	1,437 36	3,059 92	7,076 51	1,270 20		33,513 72
Richland	511 54		1,192 43	2,655 38	1,916 67	13,616 74
Rock	1,853 82	93 50	4,381 29	1,864 79		42,209 52
St. Croix	1,451 25	90 08	2,442 32	2,578 77	174 30	15,510 75
Sauk	797 38		1,638 11	1,612 74		20,257 27

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1904.—Continued.

COUNTIES.	SPECIAL CHARGES.					Grand total.
	Home for Feeble Minded.	Chronic Insane.	Total charitable and penal.	School district loans.	Special loans.	
Sawyer	108 43	274 49	584 05	.....	5,700 00	8,202 07
Shawano	1,033 27	2,150 06	4,334 28	5,944 76	2,544 25	20,958 46
Sheboygan	1,182 62	.....	4,708 90	2,792 33	.....	35,006 70
Taylor	1,048 67	1,990 40	4,150 60	987 36	642 00	10,025 10
Trempealeau	684 20	.....	1,882 62	3,541 48	8,322 64	22,409 79
Vernon	1,067 90	206 57	2,937 33	2,607 90	.....	16,571 30
Vilas	102 31	604 59	977 05	.....	3,105 00	7,214 05
Walworth	966 36	15 85	2,295 87	3,315 40	.....	30,471 04
Washington	35 77	630 74	1,440 93	1,181 73	4,125 00	8,804 90
Waukesha	861 61	.....	2,089 93	235 00	.....	17,697 96
Waupaca	127 31	5,134 52	7,620 87	145 60	.....	33,569 50
Winnebago	1,119 72	79 62	3,070 20	3,861 43	7,327 83	26,299 56
Wood	462 51	1,652 27	2,748 48	3,164 73	912 00	13,115 89
.....	2,078 23	21 65	5,071 67	1,037 15	6,590 00	44,718 35
.....	1,192 35	2,646 49	5,019 37	1,761 06	3,987 54	19,756 96
Total	\$63,830 16	\$101,673 56	\$272,703 04	\$147,888 80	\$230,614 19	\$1,741,194 03

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1905, and the apportionment of the tax and special charges for said year and collected in 1906.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent. .0005975777129	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Adams	\$19,662 71	\$ 967 73	\$511 63	\$14 25	
Ashland	132,888 93	7,938 16	16 74	1,585 35	\$390 10
Barron	135,403 11	8,191 39	1,205 03		91 42
Bayfield	136,771 59	8,173 17	64	2,182 95	123 98
Brown	361,246 31	21,587 27	64	2,102 80	172 82
Buffalo	131,800 83	7,876 12	750 51		
Burnett	33,314 04	1,991 77	115 65		
Calumet	184,981 58	11,054 09		932 99	
Chippewa	184,246 29	11,010 15	1,103 33	111 97	408 81
Clark	202,182 30	12,081 96	1,351 92	279 84	25 71
Columbia	38,171 83	20,208 39	1,479 29	56 59	143 42
Crawford	96,402 71	5,760 81	731 90		88 41
Dane	902,605 25	53,637 68	2,824 61	155 75	328 62
Dodge	556,297 03	35,035 81	22 74	2,897 74	58 85
Door	93,662 48	5,597 06		772 45	235 98
Douglas	280,583 19	16,767 03	2,407 09	47 82	499 10
Dunn	156,108 03	9,328 67	861 80	82 91	63 98
Eau Claire	196,748 34	11,757 24	995 83		155 05
Florence	25,629 86	1,531 58		151 95	
Fond du Lac	53,133 74	31,739 37		1,646 79	214 79
Forest	44,472 64	2,657 5		241 35	
Grant	419,743 37	25,082 93	1,628 99	64 71	72 40
Green	317,322 99	18,962 52	1,101 91		91 85
Green Lake	165,612 74	9,896 65		521 47	28 57
Iowa	263,894 14	15,769 73	718 02		
Iron	43,542 07	2,601 98		857 02	13 71
Jackson	103,253 42	6,170 19	1,144 57		80 97
Jefferson	438,996 83	26,233 47	83 85	2,262 57	21 99
Juneau	134,832 56	8,027 41	643 50	10 25	100 71
Kenosha	248,704 50	14,862 03		1,207 17	366 82
Kewaunee	119,142 91	7,119 72		564 72	52 14
La Crosse	329,176 27	19,670 84	2,135 27		1,396 96
Lafayette	264,647 73	15,814 76	827 62	105 85	
Langlade	92,312 88	5,516 42		1,349 21	289 25
Lincoln	98,893 15	5,909 65	3 42	762 87	115 84
Manitowoc	406,397 28	24,285 40	3 64	2,344 62	108 84
Marathon	287,616 44	17,187 32	3 22	3,080 19	229 10
Marinette	187,812 97	11,223 28		2,076 44	457 51
Marquette	65,566 37	3,918 10	100 84	887 08	1 42
Milwaukee	4,009,827 59	239,618 36	95 41	169 73	5,028 58
Monroe	191,911 10	11,408 18	1,165 74		152 70
Oconto	135,114 20	8,074 13		1,781 72	507 08
Oneida	68,458 14	4,050 90	2 57	1,044 20	161 56
Outagamie	413,712 89	24,722 56	6 58	1,860 36	418 53
Ozaukee	175,745 51	10,502 16	3 00	790 42	
Pepin	48,529 16	2,899 99	342 10		52 14
Pierce	154,328 97	9,222 36	905 41	31 95	124 13
Polk	115,129 01	6,879 85	1,253 70		89 27
Portage	165,503 77	9,890 14	1 71	2,210 38	457 78
Price	67,694 37	4,045 26	2 36	710 47	125 56
Racine	441,713 40	26,395 81	70 73	2,247 94	481 74
Richland	145,370 70	8,687 03	547 61		74 14
Rock	625,958 75	37,405 90	1,813 48	155 84	746 62
Rusk	55,340 69	3,307 03	169 07	11 36	161 12
St. Croix	192,927 33	11,528 91	844 73	69 86	193 55
Sauk	307,124 32	18,353 06	1,160 54		165 55

ERRATA.—Pages 334–335.

First column—valuation by tax commission—is pointed off incorrectly. There are no cents in these valuations. Remove point one place to left. To illustrate: the valuation of Adams county is \$4,966,271 instead of \$49,662.71. Total valuation of all counties is \$1,952,700,000 instead of \$19,527,000.

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1905.—Continued.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent .0005975777129	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Sawyer.....	40,029 03	2,392 04	83 91		86 84
Shawano....	158,157 83	9,451 16		07 94	54 56
Sheboygan....	473,554 11	28,298 54		3,273 62	373 39
Taylor.....	81,385 47	4,864 01		1,157 07	70 71
Trempealeau ..	155,023 84	9,263 88	872 82		20 70
Vernon.....	207,875 04	12,422 15	1,349 26		
Vilas.....	59,361 93	3,547 34		545 04	
Walworth.....	427,625 96	25,553 97	1,227 69	33 91	54 85
Washburn	37,894 74	*2,410 22	557 04	37 58	47 85
Washington.....	271,360 45	16,215 89	2 36	1,808 71	
Waukesha.....	443,050 60	26,475 72		1,266 03	116 12
Waupaca.....	213,098 06	12,734 27	1 50	1,077 39	15 71
Waushara.....	117,837 35	7,041 70		600 11	
Winnebago	550,934 04	32,922 59	16 54	2,939 82	419 09
Wood	184,180 24	11,006 20	1 53	801 61	87 56
Total	\$19,527,000 00	\$1,167,035 72	\$35,271 54	\$54,910 76	\$16,716 55

*Of this amount collected from Washburn Co., \$145.72 is for unpaid tax and penalty levy 1904.

"B"—Valuation of Taxable Property.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1905.—Continued.

COUNTIES.	SPECIAL CHARGES.					
	Home for feeble minded.	Chronic insane,	Total charitable and penal.	School district loans.	Special loans.	Grand total.
Adams	\$432 84	\$907 79	\$1,866 51	\$1,112 12		\$5,946 36
Ashland	670 57	3,061 91	5,724 07	432 00	5,861 33	19,955 56
Barron	816 14	4,008 56	6,121 15	6,169 78	16,152 17	36,534 49
Bayfield	492 84	2,328 02	5,068 43		4,304 01	17,545 61
Brown	1,623 15	81 72	3,981 13	765 37	10,670 00	37,003 77
Buffalo	432 84	2,427 73	3,611 08	2,267 41		13,754 61
Burnett	108 21	1,292 03	1,515 87	1,146 82	100 00	4,753 46
Calumet	108 21	2,276 41	3,337 61	1,965 22		16,356 92
Chippewa	1,309 03		2,333 14	4,612 19	10,859 53	29,415 01
Clark	740 85	2,325 72	4,724 09	6,114 02	3,328 60	26,248 67
Columbia	1,082 10		2,761 40	1,158 21	1,920 00	26,048 00
Crawford	1,177 55	3,315 63	5,313 49	1,403 69	1,380 00	13,837 99
Dane	2,238 55		5,547 53	8,631 48	16,651 00	84,767 69
Dodge	865 68		3,845 01	1,685 00		40,565 82
Door	1,096 25	2,476 58	4,581 26	649 31	8,775 50	19,603 13
Douglas	1,102 10	5,037 15	9,063 26	570 00	4,598 60	31,028 89
Dunn	1,146 40		2,153 09	1,501 93	12,784 25	25,769 94
Eau Claire	1,821 88		2,972 76	7,942 45	11,253 95	33,926 40
Florence	108 21	423 34	683 50	207 10	1,315 50	3,737 68
Fond du Lac	1,340 49		3,202 07	2,833 72	1,920 00	39,695 16
Forest		182 93	424 28		4,981 83	8,063 69
Grant	1,191 41		2,957 51	8,272 58	14,202 95	50,515 97
Green	602 98		1,796 74	798 02	1,385 00	22,942 28
Green Lake	513 17	2,200 59	3,263 80	121 47		13,281 92
Iowa	541 05		1,259 07	2,214 73	3,020 00	22,263 53
Iron	199 51	1,520 77	2,591 01	964 80	2,955 00	9,112 79
Jackson	1,023 36	2,614 37	4,863 27	2,118 59	420 00	13,572 05
Jefferson	1,083 45		3,451 86	2,025 25		31,710 58
Juneau	823 48	4,865 14	6,449 08	4,676 71	1,645 78	20,798 98
Kenosha	535 10	3,273 76	5,382 85	330 21		20,575 09
Kewaunee	619 26	2,102 09	3,338 21	486 00	6,286 00	17,229 93
La Crosse	1,609 16		5,141 39	1,039 27		25,851 50
Lafayette	289 04	3,111 57	4,334 08	2,345 36	1,081 75	23,575 95
Langlade	216 42	1,290 42	3,145 30	2,299 11	3,014 00	13,974 83
Lincoln	480 24	2,670 86	4,033 23	179 45		10,122 31
Manitowoc	1,406 73	84 61	3,948 44	2,157 75	311 25	30,703 84
Marathon	1,663 68		4,976 19	5,702 99	6,087 50	33,954 00
Marinette	1,190 31	3,823 49	7,547 73	2,658 44	2,700 00	24,129 45
Marquette	364 05	2,062 62	3,446 01	1,237 25		8,594 33
Milwaukee	10,760 30	83 00	76,137 02	7,535 26	390 00	263,680 64
Monroe	838 67		2,157 11	5,377 07		19,002 36
Oconto	742 34	4,683 36	7,714 50	4,794 30	2,750 00	23,332 93
Oneida	510 00	1,327 15	3,045 48	362 00	6,257 44	13,755 82
Outagamie	1,190 31		3,475 78	5,456 20	114 00	33,768 51
Ozaukee	216 42	3,925 04	4,934 88	2,146 25		17,583 29
Pepin	216 42	1,528 55	2,139 21	1,099 60	500 00	6,638 80
Pierce	541 05	3,297 51	4,900 05	722 40		14,844 81
Polk	840 76	3,003 86	5,187 59	3,014 96	363 00	15,445 40
Portage	1,174 85	5,439 87	9,284 59	2,401 35	11,400 00	32,976 08
Price	355 75	2,034 02	3,233 16	2,978 93	1,254 66	11,512 01
Racine	1,171 61	9,040 64	13,012 66	1,577 98		40,966 45
Richland	673 27		1,295 02	2,772 02	1,986 66	14,740 73
Rock	1,791 20		4,507 14	2,996 07		44,909 11
Rusk	533 62	478 60	1,353 77	2,294 41	1,409 20	8,364 41
St. Croix	1,449 47	91 32	2,648 93	2,989 64	163 00	17,333 48

"B"—Valuation of Taxable Property.

APPENDIX B.—*Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1905.*—Continued.

COUNTIES.	SPECIAL CHARGES.					
	Home for feeble minded.	Chronic insane.	Total charitable and penal.	School district loans.	Special loans.	Grand total.
Sauk	973 89		2,299 98	2,019 97		22,713 01
Sawyer	108 21	419 50	698 46		5,525 00	8,615 50
Shawano	888 50	2,373 55	4,224 55	5,871 39	2,736 84	22,283 94
Sheboygan	1,339 41		4,986 42	4,659 78		37,944 74
Taylor	1,209 84	2,349 82	4,787 44	1,122 97	621 00	11,395 42
Trempealeau	759 03		1,643 55	4,203 11	8,103 88	23,214 42
Vernon	1,349 71		2,698 97	3,151 03		18,272 15
Vilas	11 55	609 59	1,166 18		1,035 00	5,748 52
Walworth	865 68		2,182 13	3,235 50		30,971 60
Washburn	85 36	755 70	1,483 53	3,366 85	2,546 25	9,661 13
Washington	865 68		2,676 75	228 00		19,120 64
Waukesha	503 98	92 26	1,478 39	140 00		28,594 11
Waupaca	1,555 09	47 91	2,697 60	5,538 83	7,648 50	28,619 20
Waushara	324 63	1,885 49	2,810 23	4,292 52	884 00	15,028 45
Winnebago	2,352 38		5,727 83	1,008 99	1,350 00	41,009 41
Wood	1,259 95	2,775 80	4,926 42	2,293 91	5,986 00	22,212 53
Total	\$70,462 22	\$106,042 75	\$283,403 82	\$180,481 09	\$220,972 93	\$1,851,893 56

"C"—Abstract of Assessment Rolls.

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 1904, under the provisions of section 1067, of the Wisconsin statutes of 1898.

Counties.	No. of horses.	Value.	Average value.
Adams	4,503	\$256,265	\$56 90
Ashland	2,077	109,966	52 89
Barron	7,959	439,647	55 23
Bayfield	2,202	154,490	70 11
Brown	9,476	637,556	67 28
Buffalo	7,768	490,018	63 08
Burnett	2,526	111,186	44 01
Calumet	7,770	581,112	74 80
Chippewa	8,944	573,664	64 13
Clark	9,730	521,062	53 55
Columbia	13,458	858,080	63 75
Crawford	6,722	352,018	52 36
Dane	22,567	1,490,230	66 09
Dodge	15,647	976,884	62 43
Door	5,948	300,190	50 40
Douglas	1,307	51,857	39 67
Dunn	9,929	481,331	48 47
Eau Claire	8,574	516,353	60 22
Florence	568	28,765	50 64
Fond du Lac	15,613	1,023,508	65 55
Forest	580	33,125	57 11
Grant	23,606	1,106,171	44 06
Green	9,299	579,121	62 27
Green Lake	5,856	354,406	60 52
Iowa	11,534	651,746	56 50
Iron	562	26,215	46 64
Jackson	8,027	456,100	56 83
Jefferson	10,457	677,064	64 75
Juneau	6,679	346,311	51 85
Kenosha	5,738	363,975	63 43
Kewaunee	6,303	406,312	64 46
La Crosse	7,392	524,816	71 00
Lafayette	11,436	674,990	59 00
Langlade	3,363	163,746	48 69
Lincoln	2,566	148,198	57 75
Manitowoc	11,982	775,415	64 71
Marathon	9,597	461,758	48 11
Marinette	4,601	202,856	44 08
Marquette	4,208	268,638	63 83
Milwaukee	19,198	1,054,339	54 92
Monroe	10,426	614,835	58 97
Oconto	6,524	347,216	53 22
Oneida	1,254	71,759	57 22
Outagamie	11,454	711,812	62 14
Ozaukee	5,657	390,835	69 08

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No of horses.	Value.	Average value.
Pepin	2,721	157,100	57 73
Pierce	8,369	497,524	59 45
Polk	7,224	375,957	52 04
Portage	7,896	495,510	62 75
Price	2,215	125,386	56 61
Racine	6,364	432,450	67 95
Richland	7,404	370,408	50 03
Rock	15,797	847,546	53 60
Rusk	1,782	83,983	46 56
St. Croix	9,564	577,460	60 37
Sauk	11,844	724,246	61 15
Sawyer	677	34,101	50 37
Shawano	8,389	543,577	64 79
Sheboygan	12,083	814,833	67 43
Taylor	3,004	131,129	43 64
Trempealeau	9,994	614,512	61 49
Vernon	12,056	651 500	54 05
Vilas	657	26,465	40 28
Walworth	11,823	703,387	57 45
Washburn	1,738	81,959	47 00
Washington	10,100	635,286	62 90
Waukesha	11,779	555,920	47 19
Waupaca	10,658	680,425	64 78
Waushara	7,625	491,117	64 40
Winnebago	9,931	692,754	69 77
Wood	6,221	310,218	49 86
Total	559,502	\$33,020,694	\$59 35

"C"—Abstract of Assessment Rolls.

APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904*—Continued.

Counties.	Neat cattle.	Value.	Average value.
Adams	14,797	\$237,729	\$16 06
Ashland	3,299	60,367	18 54
Barron	30,182	433,419	14 35
Bayfield	2,651	56,728	21 30
Brown	30,108	507,626	16 86
Buffalo	32,032	473,993	14 79
Burnett	10,680	117,865	11 03
Calumet	24,906	530,659	21 30
Chippewa	28,317	464,287	16 39
Clark	42,413	670,341	15 80
Columbia	44,052	808,506	18 35
Crawford	27,480	439,475	15 99
Dane	87,872	1,636,303	18 62
Dodge	60,673	1,190,101	19 62
Door	20,219	252,580	12 49
Douglas	1,695	32,533	19 19
Dunn	35,508	432,582	12 18
Eau Claire	24,091	364,382	15 13
Florence	592	11,185	18 89
Fond du Lac	53,349	1,069,011	20 37
Forest	429	9,842	22 94
Grant	81,961	1,616,709	19 71
Green	56,378	1,301,152	23 07
Green Lake	19,711	319,798	16 32
Iowa	66,623	1,454,984	21 70
Iron	747	15,622	20 90
Jackson	28,728	392,568	13 66
Jefferson	47,182	1,008,045	21 32
Juneau	21,967	277,791	12 64
Kenosha	22,266	487,617	21 90
Kewaunee	22,402	335,834	14 99
La Crosse	27,111	484,359	17 87
Lafayette	64,210	1,517,534	23 63
Langlade	8,948	107,033	11 95
Lincoln	7,461	96,554	12 94
Manitowoc	39,596	734,482	18 54
Marathon	39,722	457,764	11 52
Marinette	8,710	141,311	16 22
Marquette	16,442	243,101	14 78
Milwaukee	13,187	281,345	21 33
Monroe	41,147	634,850	15 42
Oconto	20,292	252,271	12 43
Oneida	1,704	33,225	19 43
Outagamie	39,804	698,753	17 55
Ozaukee	21,073	441,429	20 94

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Neat cattle.	Value.	Average value.
Pepin	8,731	107,110	12 26
Pierce	29,383	433,961	14 77
Polk	36,119	470,532	13 03
Portage	21,855	363,071	16 61
Price	4,893	73,721	15 06
Racine	22,309	450,256	20 18
Richland	38,685	582,435	15 05
Rock	59,948	1,038,073	17 31
Rusk	38 58	56 697	14 41
St. Croix	36,060	525,050	14 56
Sauk	47,792	848,382	17 74
Sawyer	1,124	19,714	17 53
Shawano	31,601	439,547	13 90
Sheboygan	45,589	1,088,197	23 87
Taylor	8,046	108,986	13 54
Trempealeau	41,941	582,380	18 88
Vernon	45,348	697,280	15 38
Vilas	374	7,650	20 45
Walworth	48,037	1,087,018	22 63
Washburn	3,933	54,747	13 90
Washington	32,422	585,889	18 07
Waukesha	36,281	645,862	17 80
Waupaca	39,308	648,558	16 50
Waushara	22,212	407,346	18 34
Winnebago	33,838	680,681	20 12
Wood	22,007	332,982	15 13
Total	\$2,014,411	\$35,469,770	\$17 01

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	No. of mules and asses.	Value.	Average value.
Adams	67	\$2,575	\$38 43
Ashland	6	58	9 66
Barron	57	2,655	46 58
Bayfield	10	460	46 00
Brown	13	931	71 61
Buffalo	26	895	24 39
Burnett	19	575	30 26
Calumet	8	325	40 62
Chippewa	31	960	30 93
Clark	51	1,890	37 06
Columbia	74	4,469	60 39
Crawford	72	3,775	52 43
Dane	91	4,665	51 26
Dodge	42	1,500	35 71
Door	7	115	16 42
Douglas			
Dunn	45	1,320	29 33
Eau Claire	27	1,550	57 41
Florence	3	105	35 00
Fond du Lac	30	2,100	70 00
Forest	5	125	25 00
Grant	1 65	9,237	55 98
Green	70	4,385	62 64
Green Lake	8	280	35 00
Iowa	29	1,170	40 35
Iron	12	510	42 50
Jackson	47	1,405	29 89
Jefferson	26	1,210	46 54
Juneau	70	2,565	36 64
Kenosha	24	1,220	50 83
Kewaunee	13	560	43 07
La Crosse	26	1,275	49 04
Lafayette	97	5,839	60 20
Langlade	21	930	44 20
Lincoln	5	200	40 00
Manitowoc	19	1,285	67 63
Marathon	29	1,180	40 68
Marinette	74	3,740	50 40
Marquette	29	1,290	44 48
Milwaukee	37	1,435	38 78
Monroe	50	1,595	31 90
Oconto	10	395	39 50
Oneida	7	165	23 57
Outagamie	93	6,025	64 78
Ozaukee	23	1,060	46 08

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of mules and asses	Value.	Average value.
Pepin	13	575	44 23
Pierce	12	375	31 25
Polk	17	600	35 29
Portage	41	1,445	35 24
Price	28	1,160	41 43
Racine	20	1,165	58 25
Rich and	90	3,870	43 00
Rock	69	3,260	47 24
Rusk	23	895	38 91
St. Croix	42	2,450	58 33
Sauk	60	3,265	54 42
Sawyer	6	195	32 50
Shawano	34	1,905	56 03
Sheboygan	69	3,069	44 48
Taylor	28	795	28 39
Trempealeau	34	1,605	47 20
Vernon	122	6,100	50 00
Vilas	1	10	10 00
Walworth	30	1,490	49 66
Washburn	36	1,640	45 00
Washington	79	3,425	43 35
Waukesha	72	2,605	36 18
Waupaca	29	1,610	55 52
Waushara	30	1,689	56 30
Winnebago	18	1,040	57 77
Wood	19	690	36 31
Total	\$2,690	\$126,932	\$47 18

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of sheep and lambs.	Value.	Average value.
Adams	\$4,001	\$8,068	\$2 01
Ashland	741	923	1 24
Barron	13,544	24,875	1 83
Bayfield	429	1,058	2 46
Brown	2,642	5,720	2 16
Buffalo	14,175	28,475	2 00
Burnett	2,070	3,645	1 76
Calumet	3,214	7,524	2 34
Chippewa	6,785	13,601	2 00
Clark	9,673	21,453	2 21
Columbia	25,861	69,338	2 68
Crawford	10,806	22,133	2 04
Dane	22,017	56,364	2 56
Dodge	12,648	24,725	1 96
Door	4,903	8,639	1 76
Douglas	229	406	1 77
Dunn	15,787	25,658	1 62
Eau Claire	4,365	10,326	2 37
Florence	121	301	2 48
Fond du Lac	27,398	58,572	2 13
Forest	74	198	2 67
Grant	23,103	70,718	3 06
Green	9,544	23,754	2 48
Green Lake	15,187	24,786	1 63
Iowa	12,649	36,967	2 92
Iron	235	705	3 00
Jackson	7,614	17,553	2 30
Jefferson	5,317	11,185	2 10
Juneau	8,328	16,705	2 00
Kenosha	10,790	25,477	2 36
Kewaunee	5,861	11,360	1 93
La Crosse	5,395	13,706	2 54
Lafayette	15,361	50,761	3 30
Langlade	2,903	4,615	1 58
Lincoln	2,303	4,224	1 83
Manitowoc	6,189	13,372	2 16
Marathon	14,383	21,167	1 47
Marinette	895	1,766	1 97
Marquette	6,554	12,809	1 95
Milwaukee	417	1,232	2 95
Monroe	12,908	30,132	2 33
Ontonio	3,634	6,329	1 74
Oneida	319	779	2 44
Outagamie	6,557	17,157	2 61
Ozaukee	564	1,480	2 62

"C"—Abstract of Assessment Rolls.

A. APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904*—Continued.

Counties.	No. of sheep and lambs.	Value.	Average value.
Pepin	3,426	6,352	1 85
Pierce	21,915	46,860	2 14
Polk	6,278	12,381	1 97
Portage	4,605	8,927	1 93
Price	1,055	2,117	2 01
Racine	7,744	16,116	2 08
Richland	27,326	51,033	1 87
Rock	17,679	44,543	2 52
Rusk	1,281	2,620	2 05
St. Croix	12,894	30,091	2 33
Sauk	16,911	37,033	2 19
Sawyer	220	510	2 31
Shawano	12,772	25,570	2 00
Sheboygan	3,269	9,112	2 80
Taylor	1,886	3,023	1 60
Trempealeau	19,924	44,240	2 22
Vernon	30,817	68,392	2 22
Vilas	30	50	1 66
Walworth	16,414	35,711	2 17
Washburn	1,059	2,059	1 94
Washington	7,121	17,362	2 43
Waukesha	20,652	38,161	1 84
Waupaca	8,979	20,318	2 26
Waushara	5,289	9,599	1 81
Winnebago	9,221	23,125	2 51
Wood	3,922	6,971	1 77
Total	\$621,182	\$1,373,017	\$2 21

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of swine.	Value.	Average value.
Adams	\$3,889	\$20,078	\$5 16
Ash and	396	1,652	4 17
Barron	5,082	21,918	4 31
Bayfield	355	2,037	5 73
Brown	4,797	18,633	3 88
Buffalo	14,116	64,151	4 53
Burnett	1,439	5,135	3 56
Calumet	6,792	33,733	4 81
Chippewa	7,347	32,056	4 36
Clark	7,465	31,056	4 16
Columbia	23,191	143,411	6 18
Crawford	8,671	42,175	4 86
Dane	41,679	258,239	6 19
Dodge	19,139	101,337	5 29
Door	4,072	12,962	3 18
Douglas	44	167	3 75
Dunn	12,116	41,809	3 45
Eau Claire	7,620	35,208	4 62
Florence	23	135	5 85
Fond du Lac	17,246	88,218	5 11
Forest	118	593	5 02
Grant	43,986	243,858	5 54
Green	26,616	124,043	4 50
Green Lake	8,561	43,317	5 06
Iowa	19,954	116,587	5 80
Iron	95	526	5 54
Jackson	9,175	41,647	4 54
Jefferson	15,446	94,838	6 14
Juneau	5,825	25,807	4 43
Kenosha	6,160	35,540	5 76
Kewaunee	5,837	18,598	3 18
La Crosse	9,662	51,663	5 35
Lafayette	31,584	205,481	6 50
Langlade	1,993	7,276	3 64
Lincoln	1,233	5,432	4 40
Manitowoc	9,926	38,531	3 88
Marathon	7,335	22,916	3 12
Marinette	1,861	7,008	3 76
Marquette	4,060	19,482	4 79
Milwaukee	2,337	10,160	4 35
Monroe	11,460	54,047	4 80
Oconto	4,257	15,882	3 70
Oneida	268	1,214	4 75
Outagamie	13,313	53,322	4 00
Ozaukee	4,480	21,515	4 80

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of swine.	Value.	Average value.
Pepin	4,652	20,088	4 74
Pierce	7,054	34,081	4 83
Polk	5,517	24,925	4 51
Portage	6,208	33,301	5 36
Price	516	2,169	4 20
Racine	6,919	33,282	4 81
Richland	18,093	61,326	3 39
Rock	28,178	168,976	6 00
Rusk	805	3,923	4 87
St. Croix	7,422	33,841	4 55
Sauk	18,782	113,950	6 06
Sawyer	207	994	4 80
Shawano	10,060	34,811	3 46
Sheboygan	13,170	65,526	4 98
Taylor	1,167	4,202	3 60
Trempealeau	3,499	42,151	4 43
Vernon	13,212	63,315	4 79
Vilas	76	253	3 32
Walworth	19,287	121,446	6 29
Washburn	678	3,140	4 63
Washington	12,320	54,658	4 43
Waukesha	11,359	47,830	4 21
Waupaca	8,693	40,310	4 64
Waushara	6,724	40,286	5 99
Winnebago	11,565	67,095	5 80
Wood	3,195	13,278	4 15
Total	\$656 359	\$3,342,610	\$5 09

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	Wagons, carriages and sleighs.	Value.	Average value wagons.
Adams	\$2,025	\$26,934	\$13 30
Ashland	1,317	31,007	23 54
Barron	4,142	56,543	13 65
Bayfield	1,113	21,747	19 62
Brown	7,133	150,771	21 13
Buffalo	2,511	42,121	16 77
Burnett	1,309	15,239	11 63
Calumet	6,389	105,591	16 55
Chippewa	4,675	84,402	18 48
Clark	5,992	89,425	14 92
Columbia	6,398	126,800	19 81
Crawford	2,552	37,723	14 55
Dane	11,328	234,818	20 73
Dodge	8,981	171,493	19 10
Door	4,408	60,385	13 69
Douglas	83	1,026	12 36
Dunn	4,173	49,968	11 97
Eau Claire	5,176	39,158	19 16
Florence	383	6,550	17 10
Fond du Lac	8,321	199,031	23 89
Forest	338	6,180	18 28
Grant	10,267	196,116	19 10
Green	4,956	75,142	15 16
Green Lake	3,442	78,946	22 93
Iowa	5,565	93,059	16 70
Iron	216	4,602	21 30
Jackson	5,165	61,822	11 97
Jefferson	6,547	148,867	22 73
Juneau	2,482	38,269	11 38
Kenosha	3,016	61,741	20 46
Kewaunee	5,257	79,061	15 99
La Crosse	4,285	100,107	23 36
Lafayette	5,383	93,164	17 30
Langlade	2,212	35,967	16 25
Lincoln	940	38,129	40 56
Manitowoc	10,817	166,057	15 35
Marathon	6,730	96,076	14 28
Marinette	3,461	59,882	17 30
Marquette	1,267	20,939	16 52
Milwaukee	16,816	639,352	38 02
Monroe	5,164	85,659	16 58
Oconto	3,222	49,801	15 45
Oneida	895	17,643	19 60
Outagamie	8,040	155,129	19 28

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Wagons, carriages and sleighs.	Value.	Average value wagons.
Ozaukee	4,524	88,716	19 60
Pepin	1,295	16,700	12 90
Pierce	3,372	54,683	16 22
Polk	4,006	57,348	14 31
Portage	5,055	82,579	16 33
Price	1,825	25,057	13 73
Racine	3,657	73,041	20 48
Rich and	2,730	40,271	14 75
Rock	8,086	160,638	19 86
Rusk	802	11,360	14 16
St. Croix	4,642	73,616	15 85
Sauk	6,253	129,896	20 77
Sawyer	135	2,417	17 90
Shawano	5,090	71,330	14 01
Sheboygan	9,365	191,685	20 48
Taylor	1,786	20,089	11 23
Trempealeau	4,573	65,823	14 39
Vernon	6,024	92,211	15 49
Vilas	310	5,481	17 68
Walworth	5,419	130,163	24 02
Washburn	879	11,069	12 59
Washington	8,260	137,956	16 70
Waukesha	7,629	112,140	14 69
Waupaca	6,314	112,455	17 81
Waushara	3,691	70,464	19 09
Winnebago	5,960	157,542	26 43
Wood	3,178	54,297	17 08
Total	319,792	\$6,061,469	18 95

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	No. of gold and silver watches.	Value.	Average value.
Adams			
Ashland	2	\$55	\$27 50
Barron			
Bayfield	1	100	100 00
Brown	70	3,745	53 50
Buffalo	14	230	16 42
Burnett	5	70	14 00
Calumet	4	175	43 75
Chippewa	19	1,305	68 68
Clark	36	642	17 83
Columbia	98	2,645	26 99
Crawford	2	75	37 50
Dane	10	350	35 00
Dodge	3	65	21 66
Door			
Douglas	441	13,620	30 88
Dunn	13	395	30 38
Eau Claire	22	1,101	50 04
Florence	24	335	14 00
Fond du Lac	64	2,165	33 82
Forest	2	50	25 00
Grant	13	530	40 76
Green	57	710	12 45
Green Lake	2	60	30 00
Iowa	14	395	28 00
Iron			
Jackson	9	287	31 89
Jefferson	29	1,130	39 00
Juneau	2	150	75 00
Kenosha	29	1,685	58 10
Kewaunee	8	365	45 62
La Crosse	96	5,145	53 59
Lafayette	12	420	35 00
Langlade			
Lincoln	4	180	45 00
Manitowoc	21	515	24 52
Marathon	46	1,560	33 91
Marinette	19	1,207	63 53
Marquette	4	170	42 50
Milwaukee	523	23,620	45 16
Monroe	11	426	38 72
Oconto	23	655	28 47
Oneida	1	5	5 00
Outagamie	17	525	30 88

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of gold and silver watches.	Value.	Average value.
Ozaunkee	31	855	27 58
Pepin			
Pierce	21	240	11 43
Polk	7	366	52 28
Portage	25	1,235	49 40
Price	1	20	20 00
Racine	5	260	52 00
Richland	5	120	24 00
Rock	16	605	37 81
Rusk			
St. Croix	22	650	29 54
Sauk	6	270	45 00
Sawyer			
Shawano	5	175	35 00
Sheboygan	6	195	32 50
Taylor	5	50	10 00
Trempealeau	10	245	24 50
Vernon	9	185	20 55
Vilas			
Walworth	203	7,320	36 05
Washburn	1	5	5 00
Washington	3	160	53 33
Waukesha	28	1,400	50 00
Waupaca	8	400	50 00
Waushara	42	631	15 00
Winnebago	98	4,072	41 55
Wood	19	695	36 57
Total	2,346	87,017	37 09

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	No. of pianos.	Value.	Average value.
Adams	20	2,220	111 00
Ashland	632	72,705	115 03
Barron	165	20,345	123 24
Bayfield	120	11,800	98 33
Brown	916	137,955	150 60
Buffalo	89	8,965	100 73
Burnett	19	2,740	144 22
Calumet	205	24,530	119 65
Chippewa	305	33,400	109 50
Clark	219	23,155	105 73
Columbia	594	69,740	117 40
Crawford	75	6,065	80 86
Dane	228	20,835	91 38
Dodge	518	38,790	74 88
Door	143	14,430	100 90
Douglas	5	535	107 00
Dunn	188	14,770	78 50
Eau Claire	362	43,825	121 06
Florence	32	2,770	86 56
Fond du Lac	880	110,250	125 28
Forest	3	325	75 00
Grant	592	63,310	106 94
Green	320	29,455	92 04
Green Lake	155	13,260	85 54
Iowa	182	25,425	139 70
Iron	55	3,935	71 47
Jackson	105	11,975	114 05
Jefferson	725	79,880	110 17
Juneau	231	23,750	102 81
Kenosha	271	30,775	113 56
Kewaunee	63	7,140	113 33
La Crosse	936	96,065	102 63
Lafayette	145	13,670	94 27
Langlade	150	18,065	120 40
Lincoln	328	38,225	116 53
Manitowoc	431	50,285	116 67
Marathon	436	41,530	95 25
Marinette	358	35,070	97 96
Marquette	55	6,355	115 54
Milwaukee	3,678	443,248	120 51
Monroe	264	31,920	120 90
Oconto	109	11,620	106 60
Oneida	133	16,250	122 18
Outagamie	625	65,350	104 55
Ozaukee	186	18,260	98 17

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of pianos.	Value.	Average value.
Pepin	10	705	70 50
Pierce	103	9,080	88 15
Polk	92	10,900	118 48
Portage	236	22,215	94 13
Price	109	14,055	128 94
Racine	306	28,010	91 53
Richland	162	16,020	98 90
Rock	705	71,825	101 88
Rusk	18	2,255	125 27
St. Croix	324	31,725	97 91
Sauk	581	61,435	105 74
Sawyer	56	4,540	81 07
Shawano	124	13,845	111 66
Sheboygan	978	109,090	111 55
Taylor	66	4,910	74 39
Trempealeau	177	18,065	102 06
Vernon	107	12,165	112 89
Vilas			
Walworth	547	51,706	92 68
Washburn	58	6,750	116 00
Washington	386	44,230	114 58
Waukesha	682	46,380	68 01
Waupaca	366	38,280	104 59
Waushara	117	14,154	120 97
Winnebago	712	71,136	99 91
Wood	308	33,255	107 97
Total	23,581	2,571,699	109 05

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of organs and melodeons.	Value.	Average value.
Adams			
Ashland	162	3,765	23 24
Barron	39	1,005	25 77
Bayfield	13	400	33 84
Brown	108	4,892	45 30
Buffalo	55	766	13 92
Burnett			
Calumet	177	4,350	24 57
Chippewa	121	2,517	20 80
Clark	57	1,435	25 17
Columbia	134	3,020	22 53
Crawford	8	165	20 62
Dane	10	360	36 00
Dodge	181	2,660	14 70
Door	5	65	13 00
Douglas			
Dunn	101	2,120	20 98
Eau Claire	29	670	23 10
Florence	2	50	25 00
Fond du Lac	119	2,800	23 53
Forest			
Grant	129	3,380	26 20
Green	27	285	10 55
Green Lake	46	835	18 15
Iowa	130	2,975	22 99
Iron	6	85	14 17
Jackson	87	1,855	21 32
Jefferson	407	10,460	25 70
Juneau	55	1,445	26 27
Kenosha	7	205	29 28
Kewaunee	24	483	20 12
La Crosse	144	2,495	17 33
Lafayette	14	435	31 07
Langlade	99	2,232	22 50
Lincoln	5	132	26 40
Manitowoc	19	605	31 84
Marathon	25	545	21 80
Marinette	23	19,315	83 97
Marquette	3	75	25 00
Milwaukee	12	480	40 00
Monroe	27	1,250	46 29
Oconto	20	1,110	55 50
Oneida	5	125	25 00
Outagamie	126	2,880	22 85

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	No. of organs and melodeons.	Value.	Average value.
Ozaukee	94	2,231	23 73
Pepin			
Pierce	17	340	20 00
Polk	29	705	24 31
Portage	59	1,300	22 03
Price	11	301	27 36
Racine	39	930	23 84
Richland	52	1,245	24 00
Rock	35	1,020	29 14
Rusk	5	130	26 00
St. Croix	20	204	10 20
Sauk	165	4,955	30 00
Sawyer	5	325	65 00
Shawano	16	630	39 39
Sheboygan	289	6,748	23 40
Taylor	6	75	12 50
Trempealeau	48	1,131	23 56
Vernon	46	870	18 91
Vilas			
Walworth	32	1,005	31 40
Washburn	17	260	15 35
Washington	306	6,055	19 78
Waukesha	79	1,043	13 20
Waupaca	205	4,403	21 48
Waushara	38	920	24 21
Winnebago	131	2,713	20 71
Wood	71	1,535	21 62
Total	4,576	125,841	27 28

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Bank stock.	Merchants' and manufacturers' stock.	Net amount of moneys, etc.
Adams	2,125	28,868	46,012
..shland	231,177	1,030,056	14,951
Barron	109,124	450,147	56,982
Bayfield	46,750	546,721	111,600
Brown	797,003	1,921,988	212,350
Buffalo	28,975	223,872	72,821
Burnett	15,000	69,530	26,963
Calumet	93,343	427,655	119,141
Chippewa	308,904	934,103	188,878
Clark	205,274	562,250	55,833
Columbia	333,520	893,418	634,290
Crawford	57,500	237,614	84,175
Dane	984,375	1,609,365	930,578
Dodge	339,810	873,225	288,600
Door	61,500	238,366	16,474
Douglas	175,500	669,820	.....
Dunn	45,365	310,288	153,708
Eau Claire	208,676	1,026,205	216,645
Florence	7,500	31,330	3,550
Fond du Lac	788,296	1,611,937	817,707
Forest	17,000	46,130	.....
Grant	255,048	1,014,339	865,179
Green	605,905	643,869	743,026
Green Lake	219,200	323,353	148,985
Iowa	193,920	471,228	299,773
Iron	3,000	58,515	.....
Jackson	59,678	278,846	100,058
Jefferson	558,850	1,266,490	242,939
Juneau	122,390	361,949	699,10
Kenosha	88,000	1,503,715	818,946
Kewaunee	57,000	277,560	24,989
La Crosse	722,219	2,348,849	1,572,480
Lafayette	206,250	448,234	311,123
Langlade	94,800	413,357	6,060
Lincoln	135,462	746,305	450
Manitowoc	263,480	1,251,675	51,930
Marathon	427,350	826,940	105,834
Marinette	294,020	525,160	24,523
Marquette	26,984	146,495	20,600
Milwaukee	698,925	16,162,800	4,254,920
Monroe	124,400	735,949	232,254
Oconto	124,440	819,877	8,720
Oneida	99,000	223,735	.....
Outagamie	928,365	1,223,762	92,915

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	Bank stock.	Merchants' and manufacturers' stock.	Net amount of moneys, etc.
Ozaukee	52,000	365,640	138,920
Pepin		105,680	50,960
Pierce	11,399	463,859	139,090
Polk	86,440	311,511	92,855
Portage	114,340	688,330	123,238
Price	42,450	282,798	6,699
Racine	752,130	1,352,645	314,410
Richland	57,800	294,486	124,720
Rock	769,470	1,456,028	493,183
Rusk	23,754	107,061	50
St. Croix	219,050	449,490	90,353
Sauk	264,650	818,534	275,057
Sawyer	10,000	33,929	.....
Shawano	118,250	446,624	50,199
Sheboygan	685,985	1,890,938	523,351
Taylor	110,875	290,209	1,682
Trempealeau	164,570	393,288	134,145
Vernon	104,250	488,366	280,949
Vilas	4,500	67,125	.....
Walworth	441,835	785,697	1,032,433
Washburn	40,000	100,438	2,821
Washington	72,000	497,678	421,104
Waukesha	343,000	458,027	221,225
Waupaca	311,025	917,347	209,463
Waushara	98,680	387,870	132,509
Winnebago	1,598,075	2,534,459	735,697
Wood	341,470	685,708	17,300
Total	\$24,103,536	\$62,489,655	\$19,659,285

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Pounds of leaf tobacco.	Value.	Logs, timber, etc.; value.
Adams			\$12,489
Ashland	56,650	\$3,075	955,971
Barron		840	582,453
Bayfield	1,000	450	1,182,970
Brown		3,371	112,540
Buffalo		550	46,075
Burnett			18,553
Calumet			10,228
Chippewa	23,081	4,055	978,912
Clark		450	259,332
Columbia	424,376	29,215	9,340
Crawford		22,883	13,254
Dane	4,755,311	352,005	32,257
Dodge		1,060	10,090
Door			6,286
Douglas			342,440
Dunn	31,228	3,607	115,279
Eau Claire	3,000	230	351,197
Florence		28,582	610
Fond du Lac	2,500	2,550	125
Forest			115,775
Grant		12,572	16,262
Green		15,368	200
Green Lake			5,400
Iowa		4,733	9,097
Iron		50	77,694
Jackson		605	20,706
Jefferson	82,350	32,643	20,575
Juneau		533	16,297
Kenosha		1,070	2,300
Kewaunee		50	16,435
La Crosse		19,493	2,431
Lafayette		325	1,984
Langlade			253,921
Lincoln		150	492,166
Manitowoc		730	15,545
Marathon		3,945	976,526
Marinette		1,315	1,603,639
Marquette			5,530
Milwaukee		127,550	1,000
Monroe		105,998	32,103
Oconto		550	213,689
Oneida			642,461
Outagamie		280	149,850
Ozaukee		1,075	16,700

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Pounds of leaf tobacco.	Value.	Logs, timber, etc.; value.
Pepin			13,460
Pierce	1,300	142	74,528
Polk			274,055
Portage		425	34,751
Price	200	50	434,386
Racine			
Richland	81,900	7,160	43,406
Rock	1,601,250	371,201	
Rusk	900	65	168,976
St. Croix	18,350	184	197,600
Sauk			7,200
Sawyer			139,926
Shawano		72	257,897
Sheboygan			6,990
Taylor		575	304,054
Trempealeau		903	6,070
Vernon	3,475,350	93,930	50,071
Vilas			223,924
Walworth	3,000	750	6,120
Washburn		220	12,212
Washington		120	8,595
Waukesha			9,825
Waupaca	2,625	525	111,006
Waushara			4,030
Winnebago		150	59,711
Wood		50	376,879
Total		\$1,258,485	\$12,574,359

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Steam and other vessels.	Real and personal property, etc.	Value of bicycles.
Adams	\$1,385		
Ashland	42,240	421,950	\$50
Barron	6,115		
Bayfield	6,495	113,000	15
Brown	11,465	57,000	
Buffalo	9,275	2,000	
Burnett	525		
Calumet	300	10,000	400
Chippewa	9,057	201,393	50
Clark	8,196	10,400	109
Columbia	10,280	8,550	53
Crawford	3,950	4,200	
Dane	11,150	425,000	
Dodge	4,800	116,300	150
Door	6,050		
Douglas	2,324	3,100	
Dunn		66,500	30
Eau Claire	8,381	301,000	85
Florence			
Fond du Lac	3,740	82,400	
Forest	865		
Grant	3,900	5,885	63
Green	1,150	62,000	
Green Lake	16,525	50,000	
Iowa		14,500	
Iron			
Jackson	6,995	58	
Jefferson	675	2,200	105
Juneau	2,350	13,000	
Kenosha	3,200	125,420	
Kewaunee	275		73
La Crosse	15,650	417,000	
Lafayette	23,665		
Langlade	200	78,000	
Lincoln	1,510	102,445	
Manitowoc	10,175	1,675	130
Marathon	1,100	9,495	300
Marinette	5,300	33,500	
Marquette			
Milwaukee		3,273,000	685
Monroe	17,066	300	
Oconto	700	99,000	192
Oneida	2,045		
Outagamie	17,440	154,775	10

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Steam and other vessels.	Real and per- sonal property, etc.	Value of bicycles.
Ozaukee		10,000	
Pepin	2,030	100	
Pierce	8,490		920
Polk	7,455	40,000	70
Portage	4,920	111,500	153
Price	835	5,000	65
Racine	8,780	657,500	
Richland	12,053		
Rock	600	527,450	145
Rusk	685		60
St. Croix	845	464,800	
Sauk	2,425	3,900	
Sawyer	3,340	1,400	
Shawano	2,810	12,303	
Sheboygan	1,750	20,550	
Taylor		1,150	
Trempealeau			57
Vernon	1,250	11,219	
Vilas	32,643		
Walworth	145,115	115,500	700
Washburn	2,645	2,815	20
Washington	100	9,000	
Waukesha	14,760	88,500	
Waupaca	11,429		
Waushara	2,975		32
Winnebago	35,959	655,000	
Wood	1,395	10,350	
Total	\$581,803	\$9,013,083	\$4,722

"C"—Abstract of Assessment Rolls.

APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	All other personal property.	Total value of all personal property.	Land exclusive of buildings.
Adams	\$86,856	\$731,604	\$2,762,813
Ashland	230,491	3,210,459	2,693,737
Barron	200,890	2,406,958	5,870,527
Bayfield	184,017	2,440,878	5,412,672
Brown	604,212	5,187,758	8,934,664
Buffalo	107,620	1,600,802	4,457,043
Burnett	56,470	443,496	1,556,026
Calumet	301,250	2,250,316	9,727,079
Chippewa	272,381	4,103,925	7,680,901
Clark	246,657	2,708,960	11,911,983
Columbia	392,498	4,397,173	15,237,972
Crawford	98,323	1,425,503	3,659,147
Dane	1,313,076	9,359,970	28,242,672
Dodge	353,671	4,495,261	28,113,036
Door	278,697	1,256,739	3,094,406
Douglas	486,495	1,779,823	4,262,344
Dunn	180,378	1,925,108	5,074,200
Eau Claire	358,655	3,543,647	4,787,159
Florence	18,350	140,118	1,709,297
Fond du Lac.....	485,540	6,347,950	27,681,007
Forest	20,175	250,383	2,862,260
Grant	453,722	5,936,999	19,468,591
Green	172,170	4,381,735	12,646,199
Green Lake	146,379	1,745,530	6,458,285..
Iowa	217,990	3,594,549	11,951,626
Iron	180,835	372,294	1,734,372
Jackson	304,132	1,756,290	5,326,266
Jefferson	418,601	4,575,757	15,177,597
Juneau	118,008	1,437,235	5,425,185
Kenosha	603,155	4,154,041	7,051,790
Kewaunee	238,586	1,474,681	5,037,475
La Crosse	389,392	6,767,145	5,293,541
Lafayette	198,975	3,752,850	14,247,208
Langlade	65,029	1,251,231	5,506,579
Lincoln	112,268	1,922,030	4,099,692
Manitowoc	676,965	4,052,852	13,577,569
Marathon	201,501	3,657,487	9,458,303
Marinette	128,476	3,088,088	4,812,948
Marquette	68,721	841,189	2,586,277..
Milwaukee	7,070,016	40,044,107	17,475,321
Monroe	266,380	2,969,164	7,707,428
Oconto	113,784	2,066,366	5,416,504
Oneida	48,031	1,156,497	2,113,578
Outagamie	454,857	4,733,207	12,523,055

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	All other personal property.	Total value of all personal property.	Land exclusive of buildings.
Ozaukee	289,659	1,840,375	8,843,403
Pepin	57,998	538,858	1,653,493
Pierce	139,298	2,014,870	6,290,193..
Polk	188,592	1,954,692	4,680,840
Portage	235,123	2,322,363	4,998,406
Price	69,196	1,085,465	4,201,440
Racine	847,304	4,968,279	8,666,297*
Richland	89,721	1,756,074	5,200,092
Rock	446,677	6,401,240	16,377,214
Rusk	24,520	487,034	3,560,167
St. Croix	232,019	2,929,428	7,705,134
Sauk	511,316	3,806,514	10,197,574
Sawyer	7,875	259,266	3,317,684
Shawano	265,274	2,284,819	6,488,689
Sheboygan	793,861	6,211,880	15,185,288
Taylor	53,962	1,035,766	3,971,167
Trempealeau	223,619	2,292,804	5,935,763
Vernon	339,109	2,961,162	8,557,743
Vilas	31,475	399,576	1,639,192
Walworth	365,397	5,032,793	15,044,185
Washburn	44,705	367,505	2,286,355
Washington	376,574	2,870,192	13,900,784
Waukesha	293,564	2,880,242	11,443,446
Waupaca	278,258	3,385,812	7,321,279
Waushara	194,000	1,856,302	5,468,994
Winnebago	401,793	7,721,002	13,021,362
Wood	177,522	2,364,595	5,070,349*
Total	\$25,903,086	\$237,767,063	\$581,852,867

* Lands and improvements not separated in part.

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Buildings as "im- provements."	Total value of land and build- ings as "im- provements."	Total No. of acres of land.
Adams	\$665,296	\$3,428,109	416,623
Ashland	257,900	2,951,637	533,944
Barron	971,331	6,841,858	555,507
Bayfield	357,277	5,769,949	887,289
Brown	2,437,309	11,371,973	297,431
Buffalo	921,599	5,378,642	437,495
Burnett	207,884	1,763,910	389,928
Calumet	2,727,520	12,454,599	201,960
Chippewa	1,090,934	8,771,835	644,848
Clark	2,254,693	14,166,676	764,531
Columbia	3,161,509	18,399,481	490,291
Crawford	738,254	4,397,401	364,523
Dane	5,549,770	33,792,442	754,329
Dodge	4,732,675	32,845,711	551,560
Door	894,399	3,988,805	297,305
Douglas	922,035	5,184,379	740,566
Dunn	1,197,047	6,271,247	540,441
Eau Claire	1,394,697	6,181,856	398,990
Florence	38,979	1,748,276	303,782
Fond du Lac	9,367,358	37,048,365	451,999
Forest	52,542	2,914,802	639,420
Grant	2,612,381	22,080,972	730,840
Green	2,234,658	14,880,857	365,167
Green Lake	1,395,065	7,853,350	221,867
Iowa	1,712,127	13,663,753	468,767
Iron	85,535	1,819,907	451,740
Jackson	1,171,662	6,497,928	607,764
Jefferson	3,449,596	18,627,193	343,501
Juneau	1,023,079	6,448,264	494,958
Kenosha	1,981,140	9,032,930	169,558
Kewaunee	1,615,420	6,652,895	217,064
La Crosse	1,569,290	6,862,831	293,299
Lafayette	1,711,250	15,958,458	398,310
Langlade	348,478	5,855,057	554,104
Lincoln	337,852	4,437,544	552,054
Manitowoc	4,339,431	17,917,000	373,527
Marathon	1,372,815	10,831,118	1,000,141
Marquette	682,800	5,495,748	895,415
Marquette	811,021	3,397,298	288,128
Milwaukee	5,078,953	22,554,274	127,161
Monroe	2,050,300	9,757,728	565,839
Oconto	861,078	6,277,582	657,307
Oneida	97,233	2,210,811	656,660

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Buildings as "im- provements."	Total value of land and build- ings as "im- provements."	Total No. of acres of land.
Outagamie	4,080,037	16,603,092	362,123
Ozaukee	2,175,600	11,019,003	147,335
Pepin	426,045	2,079,538	147,420
Pierce	1,027,914	7,318,107	366,262
Polk	1,002,751	5,683,591	571,038
Portage	1,844,282	6,842,688	514,393
Price	532,834	4,734,274	763,926
Racine	2,027,615	10,693,912	206,982
Richland	1,091,007	6,291,099	371,841
Rock	3,887,915	20,265,129	446,904
Rusk	123,365	3,683,532	581,823
St Croix	1,606,559	9,311,693	460,040
Sauk	3,222,025	13,419,599	532,740
Sawyer	33,250	3,350,934	733,816
Shawano	1,639,302	8,127,991	561,611
Sheboygan	4,334,319	19,519,607	320,870
Taylor	261,177	4,232,344	633,605
Trempealeau	1,561,661	7,497,424	472,899
Vernon	1,819,861	10,377,604	504,508
Vilas	123,387	1,762,579	496,882
Walworth	4,945,123	19,989,308	347,742
Washburn	104,043	2,390,398	476,967
Washington	3,295,224	17,196,008	271,546
Waukesha	4,103,049	15,546,495	345,497
Waupaca	2,225,294	9,546,573	473,335
Waushara	1,746,444	7,215,438	397,744
Winnebago	2,328,690	15,350,052	267,995
Wood	1,176,616	6,246,965	506,732
Total	129,227,561	711,080,428	33,380,509

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Average value land per acre.	City and village lots exclusive of buildings.	Buildings as improvements.
Adams	8 22	18,783	48,565
Ashland	5 52	2,738,747	2,328,990
Barron	12 31	438,677	956,173
Bayfield	6 50	374,798	838,334
Brown	38 23	4,768,348	5,696,630
Buffalo	12 29	233,106	609,690
Burnett	4 52	35,535	93,840
Calumet	48 11	305,865	949,863
Chippewa	13 61	956,477	2,294,700
Clark	21 20	568,938	1,479,142
Columbia	37 52	2,280,125	3,676,116
Crawford	12 06	314,056	786,225
Dane	44 79	11,327,785	10,969,768
Dodge	59 55	2,310,976	3,905,975
Door	13 41	559,319	798,045
Douglas	6 99	6,463,158	2,618,903
Dunn	11 60	418,155	709,867
Eau Claire	15 49	1,668,961	3,686,105
Florence	5 76	35,910	89,670
Fond du Lac	81 96	969,521	1,786,560
Forest	4 47	65,131	132,665
Grant	30 21	2,697,806	2,761,778
Green	40 75	1,339,865	2,267,769
Green Lake	35 39	865,525	1,173,825
Iowa	29 15	918,248	*1,779,707
Iron	4 02	67,748	178,209
Jackson	10 69	277,439	725,426
Jefferson	54 23	2,111,549	*4,898,240
Juneau	13 02	600,922	1,207,793
Kenosha	53 27	3,552,495	5,155,464
Kewaunee	30 65	443,495	596,290
La Crosse	23 39	6,174,259	7,322,253
Lafayette	40 06	805,432	1,306,555
Langlade	10 56	842,556	1,183,379
Lincoln	8 03	638,923	1,338,000
Manitowoc	47 96	4,112,213	4,188,550
Marathon	10 82	1,613,771	2,649,630
Marinette	25 00	1,514,033	2,830,065
Marquette	11 75	210,484	454,905
Milwaukee	177 37	91,964,466	65,548,980
Monroe	17 27	1,068,801	2,306,453

*Lots and improvements not separated in part.

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.

Counties.	Average value land per acre.	City and village lots exclusive of buildings.	Buildings as improvements.
Oconto	9 24	605,390	1,331,020
Oneida	3 38	306,155	1,093,740
Outagamie	45 67	4,655,277	6,736,170
Ozaukee	74 78	845,610	1,368,775
Pepin	14 10	155,757	364,254
Pierce	19 98	449,814	1,010,071
Polk	9 95	182,954	405,690
Portage	13 30	939,647	1,903,282
Price	6 20	227,426	499,580
Racine	51 65	6,724,661	9,652,105
Richland	16 92	656,393	757,290
Rock	45 34	5,658,405	9,004,314
Rusk	6 21	156,576	342,863
St. Croix	20 24	629,627	1,467,699
Sauk	25 19	1,599,179	2,756,255
Sawyer	4 52	41,005	113,776
Shawano	14 47	539,466	976,535
Sheboygan	61 11	5,334,209	7,128,745
Taylor	6 67	276,435	453,940
Trempealeau	15 64	538,174	785,635
Vernon	20 57	630,736	1,000,240
Vilas	3 54	106,952	44,789
Walworth	57 48	2,424,380	3,668,420
Washburn	4 80	78,915	183,630
Washington	63 32	862,824	1,699,846
Waukesha	44 99	2,343,134	3,232,296
Waupaca	20 17	1,317,215	2,326,856
Waushara	18 14	248,665	713,695
Winnebago	57 28	7,900,372	10,563,594
Wood	12 32	1,771,455	2,939,853
Total	21 30	206,879,209	228,854,055

"C"—Abstract of Assessment Rolls.

APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Total value of city and village lots and buildings as improvements.	Total value of real estate.	Total value of all property.
Adams	67,348	3,495,457	4,227,061
Ashland	5,067,737	8,019,374	11,229,833
Barron	1,394,850	8,236,708	10,643,666
Bayfield	1,213,132	6,983,081	9,423,959
Brown	10,464,978	21,836,951	27,024,709
Buffalo	842,796	6,221,438	7,822,240
Burnett	129,375	1,893,285	2,336,781
Calumet	1,255,728	13,710,327	15,960,643
Chippewa	3,251,177	12,023,012	16,126,937
Clark	2,048,080	16,214,756	18,923,716
Columbia	5,956,241	24,355,722	28,752,895
Crawford	1,100,281	5,497,682	6,923,185
Dane	22,297,553	56,089,995	65,449,965
Dodge	6,216,951	39,062,662	43,557,923
Door	1,357,364	5,346,169	6,602,908
Douglas	9,082,061	14,266,440	16,046,263
Dunn	1,128,022	7,399,269	9,324,377
Eau Claire	5,355,066	11,536,922	15,080,569
Florence	125,580	1,873,856	2,013,974
Fond du Lac	2,756,081	39,804,446	46,152,396
Forest	197,796	3,112,598	3,362,981
Grant	5,459,584	27,540,556	33,477,555
Green	3,607,634	18,488,491	22,870,226
Green Lake	2,039,350	9,892,700	11,638,230
Iowa	2,697,955	16,361,708	19,956,257
Iron	245,957	2,065,864	2,438,158
Jackson	1,002,865	7,500,793	9,257,083
Jefferson	7,009,789	25,636,982	30,212,739
Juneau	1,808,715	8,256,979	9,694,214
Kenosha	8,707,959	17,740,889	21,894,930
Kewaunee	1,039,785	7,692,680	9,167,361
La Crosse	13,496,512	20,359,343	27,126,488
Lafayette	2,111,987	18,070,445	21,823,295
Langlade	2,025,935	7,880,992	9,132,223
Lincoln	1,976,923	6,414,467	8,336,497
Manitowoc	8,300,763	26,217,763	30,270,615
Marathon	4,263,401	15,094,519	18,752,006
Marinette	4,344,098	9,839,846	12,927,934
Marquette	665,389	4,062,687	4,903,876
Milwaukee	157,513,446	180,067,720	220,111,827
Monroe	3,375,254	13,132,982	16,102,146
Oconto	1,936,410	8,213,992	10,280,358

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1904—Continued.*

Counties.	Total value of city and village lots and buildings as improvements	Total value of real estate.	Total value of all property.
Oneida	1,399,895	3,610,706	4,767,203
Outagamie	11,391,447	27,994,539	32,727,746
Ozaukee	2,214,385	13,233,388	15,073,763
Pepin	520,011	2,599,549	3,138,407
Pierce	1,459,885	8,777,992	10,792,862
Polk	588,644	6,272,235	8,226,927
Portage	2,842,929	9,685,617	12,007,980
Price	727,006	5,461,280	6,546,745
Racine	16,376,766	27,070,678	32,038,957
Richland	1,413,683	7,704,782	9,460,856
Rock	14,662,719	34,927,848	41,329,088
Rusk	499,439	4,182,971	4,670,005
St. Croix	2,097,326	11,409,019	14,338,447
Sauk	4,355,434	17,775,033	21,581,547
Sawyer	154,781	3,505,715	3,764,981
Shawano	1,516,001	9,643,992	11,928,811
Sheboygan	12,462,954	31,982,561	38,194,441
Taylor	730,375	4,962,719	5,998,485
Trempealeau	1,323,809	8,821,233	11,114,037
Vernon	1,630,976	12,008,580	14,969,742
Vilas	151,741	1,914,320	2,313,896
Walworth	6,092,800	26,082,108	31,114,901
Washburn	262,545	2,652,943	3,020,448
Washington	2,562,670	19,758,678	22,628,870
Waukesha	5,575,430	21,121,925	24,002,167
Waupaca	3,644,071	13,190,644	16,576,456
Waushara	962,360	8,177,798	10,034,100
Winnebago	18,463,966	33,814,018	41,535,020
Wood	4,711,308	10,958,273	13,322,868
Total	435,733,264	1,146,813,692	1,384,580,755*

*This total is made up before the meeting of the Board's of Equalization.

"C"—Abstract of Assessment Rolls.

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 1905, under the provisions of section 1067 of the Wisconsin Statutes of 1898.

Counties.	No. of horses.	Value.	Average value.
Adams	4,391	\$257,603	58 69
Ashland	2,109	117,780	55 85
Barron	7,914	432,474	54 64
Bayfield	2,117	119,195	56 77
Brown	9,699	643,777	66 37
Buffalo	7,743	488,299	63 06
Burnett	2,576	107,663	41 79
Calumet	7,943	616,636	77 63
Chippewa	8,999	562,426	62 49
Clark	9,956	546,605	54 90
Columbia	13,536	886,802	65 51
Crawford	6,616	347,125	52 46
Dane	22,190	1,460,860	65 83
Dodge	15,620	942,327	60 52
Door	6,227	310,771	49 90
Douglas	1,866	69,030	36 99
Dunn	9,142	485,069	53 05
Eau Claire	8,614	530,495	61 58
Florence	484	30,555	63 13
Fond du Lac	15,545	990,583	62 50
Forest	733	43,081	58 77
Grant	20,194	1,094,903	54 21
Green	9,286	582,446	62 72
Green Lake	5,946	353,453	59 44
Iowa	11,465	636,164	55 48
Iron	563	26,165	46 66
Jackson	9,713	466,204	47 98
Jefferson	10,586	694,532	65 60
Juneau	6,395	326,016	50 98
Kenosha	5,396	397,095	66 22
Kewaunee	6,403	383,394	59 87
La Crosse	7,238	521,921	72 10
Lafayette	10,870	628,922	57 85
Langlade	3,518	172,982	49 45
Lincoln	3,553	166,990	47 00
Manitowoc	13,086	816,783	62 41
Marathon	9,664	452,746	46 85
Marquette	4,765	203,748	42 67
Marquette	4,290	252,016	58 74
Milwaukee	19,588	1,115,926	56 97
Monroe	10,580	600,636	56 77
Oconto	6,854	335,844	49 00
Oneida	1,448	79,625	54 98
Outagamie	11,186	745,198	66 61
Ozaukee	5,641	388,050	68 79

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of horses.	Value.	Average value.
Pepin	2,778	156,600	56 37
Pierce	7,922	486,187	61 37
Polk	7,095	371,786	52 40
Portage	8,501	518,482	60 99
Price	2,285	126,896	55 51
Racine	6,499	442,750	68 13
Richland	7,530	373,354	49 58
Rock	15,708	890,378	56 68
Rusk	1,948	82,968	42 59
St. Croix	9,367	556,011	59 35
Sauk	12,117	752,171	62 07
Sawyer	691	31,586	45 71
Shawano	8,764	516,423	58 91
Sheboygan	12,138	811,647	67 03
Taylor	3,163	129,182	40 84
Trempealeau	10,601	640,970	60 46
Vernon	12,033	654,141	54 36
Vilas	690	34,205	49 57
Walworth	12,748	716,513	56 21
Washburn	1,859	75,199	40 45
Washington	10,254	634,642	61 89
Waukesha	11,879	546,460	46 00
Waupaca	11,148	682,059	61 18
Waushara	8,119	494,158	60 86
Winnebago	10,242	728,094	71 09
Wood	6,232	292,375	46 84
Total	561,909	\$33,176,152	\$50 04

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of cattle.	Value.	Average value.
Adams	15,028	\$221,696	\$14 75
Ashland	3,362	61,918	18 42
Barron	30,874	427,410	13 77
Bayfield	3,019	58,971	19 53
Brown	29,687	484,141	16 30
Buffalo	32,543	473,868	14 56
Burnett	11,031	113,189	10 26
Calumet	25,210	524,564	20 80
Chippewa	31,281	445,473	14 24
Clark	43,088	655,307	15 20
Columbia	43,830	806,462	18 40
Crawford	30,113	454,803	15 10
Dane	86,030	1,570,727	18 26
Dodge	59,965	1,111,386	18 53
Door	20,116	243,997	12 12
Douglas	2,567	47,138	18 36
Dunn	35,913	438,555	12 21
Eau Claire	23,649	339,211	14 34
Florence	795	14,068	17 69
Fond du Lac	51,906	1,003,237	19 30
Forest	678	11,878	17 51
Grant	79,368	1,495,777	18 84
Green	53,202	1,266,991	23 81
Green Lake	19,590	322,953	16 48
Iowa	65,359	1,405,040	21 49
Iron	1,105	23,015	20 82
Jackson	33,766	363,894	10 78
Jefferson	47,879	1,034,567	21 60
Juneau	20,377	263,260	12 92
Kewaunee	22,771	281,548	12 36
Kenosha	21,241	444,477	20 92
La Crosse	27,597	495,806	17 97
Lafayette	61,405	1,367,291	22 26
Langlade	8,719	104,115	11 94
Lincoln	6,918	105,147	15 19
Manitowoc	41,140	709,497	17 24
Marathon	39,486	417,199	10 84
Marinette	8,685	119,703	13 79
Marquette	15,910	236,152	14 84
Milwaukee	12,720	278,722	21 91
Monroe	42,601	636,231	14 93
Oconto	19,654	234,487	11 87
Oneida	2,047	37,958	18 54
Outagamie	40,107	699,627	17 44
Ozaukee	19,744	415,348	21 03
Pepin	8,867	102,733	11 58

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of cattle.	Value.	Average value
Pierce	28,816	418,933	14 53
Polk	35,596	453,338	12 74
Portage	23,297	375,434	16 10
Price	5,194	78,374	15 08
Racine	20,616	440,685	21 37
Richland	39,134	587,681	15 01
Rock	53,121	1,041,055	19 59
Rusk	4,000	54,888	13 72
St. Croix	37,319	511,272	13 70
Sauk	48,730	864,762	17 74
Sawyer	1,262	17,180	13 61
Shawano	31,912	425,307	13 32
Sheboygan	46,575	1,102,106	23 66
Taylor	8,811	101,818	11 56
Trempealeau	42,609	596,782	14 00
Vernon	48,259	713,250	14 78
Vilas	369	7,195	19 50
Walworth	48,905	1,065,063	21 78
Washburn	4,029	48,391	12 01
Washington	42,323	582,898	13 77
Waukesha	35,835	635,311	17 72
Waupaca	39,401	606,492	15 39
Waushara	23,339	414,336	17 75
Winnebago	34,329	704,791	20 53
Wood	24,241	323,075	13 35
Total	2,027,965	\$34,539,954	\$17 03

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of mules and asses.	Value.	Average value.
Adams	63	\$2,655	\$42 15
Ashland	7	120	17 15
Barron	54	2,090	38 70
Bayfield	11	350	31 81
Brown	115	2,313	20 11
Buffalo	36	1,340	37 22
Burnett	19	535	28 15
Calumet	12	920	76 66
Chippewa	24	755	31 45
Clark	38	1,500	39 47
Columbia	83	6,125	73 80
Crawford	54	2,765	51 20
Dane	80	4,535	56 69
Dodge	32	1,155	36 09
Door	51	3,195	62 64
Douglas	3	50	16 66
Dunn	44	1,525	34 66
Eau Claire	33	1,260	38 18
Florence			
Fond du Lac	32	1,990	62 19
Forest	7	395	56 43
Grant	206	11,719	56 88
Green	67	3,925	58 58
Green Lake	12	535	44 58
Iowa	40	1,760	44 00
Iron	11	515	46 89
Jackson	32	1,212	37 88
Jefferson	44	1,430	32 50
Juneau	63	2,205	35 00
Kenosha	29	1,490	51 37
Kewaunee	12	357	29 75
La Crosse	25	1,250	50 00
Lafayette	84	5,025	59 82
Langlade	31	1,311	42 29
Lincoln	7	255	36 43
Manitowoc	20	1,255	62 50
Marathon	35	1,210	34 57
Marinette	80	2,101	26 38
Marquette	26	1,570	60 03
Milwaukee	42	1,320	31 43
Monroe	60	2,005	33 41
Oconto	2	100	50 00
Oneida	13	425	32 69
Outagamie	75	5,350	71 33
Ozaukee	20	1,050	52 50

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	No. of mules and asses.	Value.	Average value.
Pepin	11	385	35 00
Pierce	15	575	38 33
Polk	22	955	43 42
Portage	37	1,490	4 02
Price	30	1,530	51 00
Racine	24	1,520	62 31
Richland	80	3,980	49 75
Rock	86	3,995	46 45
Rusk	22	910	41 36
St. Croix	32	1,715	53 59
Sauk	60	3,440	57 33
Sawyer	7	155	22 14
Shawano	27	1,580	58 51
Sheboygan	64	2,950	46 09
Taylor	25	815	32 60
Trempealeau	48	2,470	51 46
Vernon	124	7,020	56 61
Vilas	2	100	50 00
Walworth	39	2,101	53 82
Washburn	38	1,430	37 63
Washington	78	3,340	42 81
Waukesha	86	3,535	41 10
Waupaca	33	1,570	47 58
Waushara	39	2,050	52 55
Winnebago	18	920	51 11
Wood	34	1,275	37 50
Total	2,915	\$136,754	\$46 91

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	No. of sheep and lambs.	Value.	Average value.
Adams	1,997	\$4,628	\$2 32
Ashland	1,319	1,968	1 50
Barron	11,461	22,047	1 91
Bayfield	476	1,147	2 40
Brown	1,831	4,005	2 18
Buffalo	14,421	30,816	2 13
Burnett	2,082	3,707	1 78
Calumet	3,027	9,281	3 06
Chippewa	5,364	10,925	2 03
Clark	8,900	20,817	2 33
Columbia	23,911	69,061	2 88
Crawford	8,869	23,316	2 62
Dane	21,409	60,227	2 81
Dodge	11,510	23,642	2 05
Door	4,788	8,931	1 86
Douglas	149	325	2 18
Dunn	13,544	26,422	1 95
Eau Claire	3,688	9,566	2 59
Florence	185	511	2 76
Fond du Lac	24,593	55,147	2 26
Forest	30	75	2 50
Grant	21,968	71,358	3 24
Green	8,037	23,907	2 97
Green Lake	14,366	25,266	1 75
Iowa	10,455	33,755	3 22
Iron	198	599	3 03
Jackson	6,577	17,107	2 60
Jefferson	4,458	9,600	2 15
Juneau	7,896	15,901	2 01
Kenosha	8,967	22,859	2 54
Kewaunee	4,889	10,124	2 07
La Crosse	5,398	14,255	2 64
Lafayette	14,376	54,001	3 75
Langlade	2,068	3,505	1 69
Lincoln	2,393	4,572	1 91
Manitowoc	6,097	12,892	2 11
Marathon	12,833	17,748	1 38
Marinette	1,007	1,808	1 79
Marquette	6,044	13,080	2 16
Milwaukee	271	997	3 68
Monroe	12,546	30,265	2 41
Oconto	3,216	5,451	1 75
Oneida	2,858	4,756	1 66
Outagamie	6,390	18,439	2 88
Ozaukee	466	1,390	2 98

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of sheep and lambs.	Value.	Average value.
Pepin	3,485	6,652	1 90
Pierce	20,277	45,771	2 25
Polk	6,063	12,259	2 02
Portage	3,789	7,853	2 07
Price	713	1,670	2 34
Racine	6,539	14,619	2 24
Richland	27,106	63,112	2 32
Rock	14,749	45,532	3 08
Rusk	1,158	2,066	1 78
St. Croix	12,175	31,001	2 54
Sauk	16,502	37,146	2 25
Sawyer	217	260	1 19
Shawano	11,600	23,717	2 04
Sheboygan	2,949	7,815	2 65
Taylor	1,246	1,922	1 54
Trempealeau	19,326	44,899	2 32
Vernon	29,597	79,238	2 67
Vilas	65	180	2 77
Waiworth	14,686	35,525	2 42
Washburn	1,373	2,609	1 90
Washington	5,931	16,238	2 73
Waukesha	19,004	36,327	1 91
Waupaca	7,922	18,515	2 34
Waushara	4,655	8,588	1 84
Winnebago	8,642	23,373	2 70
Wood	3,317	7,053	2 12
Total	570,214	\$1,374,139	\$2 41

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of swine.	Value.	Average value.
Adams	3,432	\$19,782	\$5 73
Ashland	697	2,913	4 18
Barron	3,939	17,104	4 34
Bayfield	421	2,558	6 07
Brown	4,129	16,546	4 00
Buffalo	12,890	61,078	4 73
Burnett	1,252	4,369	3 49
Calumet	5,736	28,818	5 02
Chippewa	6,183	26,443	4 27
Clark	6,249	31,153	4 98
Columbia	20,843	141,944	6 80
Crawford	8,607	44,200	5 13
Dane	37,456	239,745	6 43
Dodge	17,145	84,983	4 95
Door	3,726	10,971	2 94
Douglas	32	104	3 25
Dunn	10,477	39,559	3 77
Eau Claire	6,033	29,750	4 93
Florence	61	435	7 13
Fond du Lac	14,693	75,344	5 13
Forest	138	784	5 68
Grant	42,425	253,149	5 96
Green	23,885	137,964	5 77
Green Lake	8,223	42,876	5 21
Iowa	17,542	107,814	6 14
Iron	166	687	4 14
Jackson	7,932	41,170	5 20
Jefferson	12,370	83,069	6 79
Juneau	5,009	22,893	4 57
Kenosha	5,082	29,611	5 82
Kewaunee	5,432	16,573	3 05
La Crosse	9,011	51,808	5 75
Lafayette	27,252	191,775	7 03
Langlade	1,528	5,243	3 43
Lincoln	1,000	3,807	3 81
Manitowoc	8,260	32,889	3 98
Marathon	6,426	17,932	2 79
Marinette	1,820	6,527	3 58
Marquette	3,407	18,724	5 49
Milwaukee	1,994	9,084	4 56
Monroe	3,638	49,737	5 15
Oconto	3,721	12,174	3 26
Oneida	265	1,169	4 41
Outagamie	11,181	25,283	4 67
Ozaukee	3,595	18,746	5 21
Pepin	4,094	18,698	4 56

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of swine.	Value.	Average value.
Pierce	5,934	30,906	5 21
Polk	4,030	19,867	4 93
Portage	5,703	30,146	5 28
Price	545	2,268	4 16
Racine	5,660	30,934	5 32
Richland	17,165	59,697	3 48
Rock	26,328	178,658	6 78
Rusk	647	2,319	3 58
St. Croix	5,867	29,638	5 05
Sauk	17,805	115,169	6 46
Sawyer	197	872	4 42
Shawano	8,688	29,495	3 39
Sheboygan	11,949	62,155	5 19
Taylor	1,074	3,576	3 32
Trempealeau	7,819	39,868	5 09
Vernon	11,895	60,915	5 12
Vilas	86	390	4 53
Walworth	18,065	121,951	6 75
Washburn	598	2,063	3 48
Washington	9,908	48,146	4 85
Waukesha	8,682	43,890	5 05
Waupaca	7,472	35,712	4 78
Waushara	5,995	36,074	6 00
Winnebago	9,476	59,356	6 26
Wood	2,640	10,734	4 06
Total	579,625	\$3,159,784	\$5 45

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of wagons, etc.	Value.	Average value.
Adams	2,125	\$28,313	\$13 58
Ashland	1,521	35,957	23 64
Barron	4,181	57,872	13 36
Bayfield	1,027	17,243	16 79
Brown	7,317	163,214	22 30
Buffalo	2,675	41,423	15 48
Burnett	1,311	12,889	9 83
Calumet	6,825	115,718	16 93
Chippewa	4,570	75,098	16 43
Clark	7,539	100,223	13 29
Columbia	6,429	129,862	20 19
Crawford	2,545	37,694	14 81
Dane	11,121	229,480	20 63
Dodge	9,549	164,732	17 25
Door	4,729	62,654	13 12
Douglas	981	21,313	21 72
Dunn	4,083	52,091	12 75
Eau Claire	5,449	102,810	18 87
Florence	349	5,565	15 94
Fond du Lac	11,156	210,575	19 00
Forest	449	79 15	17 62
Grant	9,895	177,481	17 93
Green	5,083	77,424	15 23
Green Lake	3,440	63,674	18 50
Iowa	5,480	91,725	16 73
Iron	214	3,220	15 05
Jackson	5,017	61,371	12 23
Jefferson	6,776	148,574	21 81
Juneau	2,429	36,149	14 88
Kenosha	3,187	69,306	21 74
Kewaunee	5,307	73,828	13 91
La Crosse	4,371	107,151	24 51
Lafayette	5,285	85,573	16 19
Langlade	2,264	31,015	13 25
Lincoln	2,093	38,146	18 23
Manitowoc	11,183	185,585	16 59
Marathon	6,495	91,551	14 09
Marinette	3,329	59,585	17 89
Marquette	1,362	21,363	15 68
Milwaukee	17,131	718,791	41 96
Monroe	4,692	75,968	16 19
Oconto	3,417	52,571	15 38
Oneida	960	18,047	18 79
Outagamie	8,168	158,561	19 41
Ozaukee	4,277	89,026	20 81

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of wagons, etc.	Value.	Average value.
Pepin	1,314	16,560	12 60
Pierce	3,461	55,297	15 98
Polk	4,309	54,643	12 70
Portage	5,505	86,652	15 73
Price	1,960	25,311	12 91
Racine	3,536	76,061	21 50
Richland	2,894	44,085	15 23
Rock	8,716	166,738	19 12
Rusk	700	8,467	12 09
St. Croix	4,134	64,293	15 55
Sauk	6,259	124,817	19 09
Sawyer	234	3,308	14 09
Shawano	4,967	68,541	13 79
Sheboygan	9,486	192,445	20 28
Taylor	2,751	23,687	8 61
Trempealeau	4,650	68,643	14 76
Vernon	6,025	90,732	15 05
Vilas	293	4,332	14 78
Walworth	5,597	134,133	23 96
Washburn	884	9,053	10 24
Washington	8,240	147,092	17 85
Waukesha	7,033	112,688	16 02
Waupaca	7,106	111,670	15 71
Waushara	3,845	70,418	18 32
Winnebago	6,295	173,842	27 46
Wood	3,202	52,574	16 41
Total	331,192	\$6,194,408	\$18 70

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	No. of gold and silver watches.	Value.	Average value.
Adams	6	60	10 00
Ashland			
Barron	3	35	11 66
Bayfield	1	100	100 00
Brown	64	3,410	53 28
Buffalo	6	100	16 66
Burnett			
Calumet	3	120	40 00
Chippewa	22	1,200	54 54
Clark	2	85	42 50
Columbia	61	1,990	32 62
Crawford	6	25	4 16
Dane	14	505	36 07
Dodge	15	585	39 00
Door	1	75	75 00
Douglas	1	200	200 00
Dunn	9	275	30 55
Eau Claire	18	1,110	61 66
Florence	1	10	10 00
Fond du Lac	40	2,035	50 81
Forest	3	80	26 67
Grant	15	1,000	66 66
Green	31	420	13 54
Green Lake	1	50	50 00
Iowa	15	410	27 33
Iron			
Jackson	14	2,120	151 43
Jefferson	16	810	50 62
Juneau	3	25	8 33
Kenosha	37	1,885	50 94
Kewaunee	12	455	37 91
La Crosse	82	4,990	60 85
Lafayette	14	440	31 43
Langlade	7	358	51 14
Lincoln	2	115	57 50
Manitowoc	36	668	18 55
Marathon	56	1,846	32 96
Marinette	14	750	53 57
Marquette	16	238	14 87
Milwaukee	392	17,630	44 97
Monroe	8	391	48 87
Oconto	11	295	26 82
Oneida			
Outagamie	8	500	62 50

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of gold and silver watches.	Value.	Average value.
Ozaukee	11	560	50 90
Pepin	1	10	10 00
Pierce	5	95	19 00
Polk	9	435	48 33
Portage	21	1,065	50 71
Price	6	180	30 00
Racine	12	475	39 58
Richland	14	480	34 28
Rock	15	735	48 99
Rusk	1	10	10 00
St. Croix	23	812	35 30
Sauk	8	400	50 00
Sawyer			
Shawano	3	115	38 00
Sheboygan	2	100	50 00
Taylor			
Trempealeau	6	200	33 33
Vernon	3	100	33 33
Vilas	8	85	10 62
Walworth	34	1,416	41 64
Washburn	2	50	25 00
Washington	3	160	53 33
Waukesha	37	1,495	40 40
Waupaca	12	445	37 08
Waushara	5	233	47 00
Winnebago	88	4,030	45 80
Wood	12	525	43 75
Total	1*407	61,612	43 78

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of pianos.	Value.	Average value.
Adams	24	2,740	114 60
Ashland	740	83,590	112 96
Barron	211	21,875	103 67
Bayfield	189	17,710	93 70
Brown	1,061	155,060	146 14
Buffalo	112	11,495	102 63
Burnett	19	2,705	142 37
Calumet	242	32,648	134 90
Chippewa	369	30,705	83 21
Clark	263	29,185	110 96
Columbia	665	78,100	117 44
Crawford	109	9,860	90 48
Dane	354	31,970	90 31
Dodge	592	23,130	39 07
Door	177	16,925	95 62
Douglas	847	45,951	54 25
Dunn	217	16,685	76 88
Eau Claire	425	50,285	118 30
Florence	36	2,955	82 08
Fond du Lac	963	117,180	121 68
Forest	20	1,925	96 25
Grant	665	69,956	105 19
Green	386	38,525	99 80
Green Lake	184	15,430	83 85
Iowa	323	30,305	94 36
Iron	93	6,735	72 42
Jackson	120	14,080	117 33
Jefferson	758	86,505	114 12
Juneau	250	25,415	101 66
Kenosha	243	25,910	106 62
Kewaunee	106	11,170	105 37
La Crosse	1,071	111,215	103 84
Lafayette	226	20,300	89 82
Langlade	204	21,105	103 46
Lincoln	343	39,200	114 29
Manitowoc	489	54,115	110 66
Marathon	511	47,050	92 07
Marinette	328	31,777	96 88
Marquette	79	8,680	109 87
Milwaukee	3,596	426,340	118 56
Monroe	290	33,560	115 72
Oconto	138	13,517	97 95
Oneida	130	16,315	125 50
Outagamie	589	76,785	130 36
Ozaukee	196	20,555	104 87
Peplin	41	3,570	87 00

"C"—Abstract of Assessment Rolls.

APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of pianos.	Value.	Average value.
Pierce	116	10,705	92 28
Polk	102	11,610	113 82
Portage	280	27,610	98 60
Price	98	12,845	131 07
Racine	303	29,820	97 93
Richland	246	19,545	79 45
Rock	1,011	102,925	101 80
Rusk	46	4,245	92 28
St. Croix	393	36,460	92 77
Sauk	610	62,915	103 13
Sawyer	62	4,305	69 43
Shawano	139	15,719	113 08
Sheboygan	1,021	113,215	110 88
Taylor	57	4,075	71 50
Trempealeau	235	23,790	101 23
Vernon	153	18,330	119 80
Vilas	37	1,760	47 56
Walworth	634	59,060	93 20
Washburn	61	6,550	107 37
Washington	414	42,475	102 59
Waukesha	763	50,265	65 87
Waupaca	384	39,310	102 37
Waushara	142	16,215	114 00
Winnebago	739	74,330	100 58
Wood	361	37,640	104 26
Total	27,401	\$2,856,513	\$104 24

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	No. of organs.	Value.	Average value.
Adams			
Ashland	185	\$3,415	\$18 46
Barron	7	145	20 71
Bayfield	10	245	24 50
Brown	190	7,775	40 92
Buffalo	52	793	15 25
Burnett	1	20	20 00
Calumet	170	3,578	21 04
Chippewa	54	1,063	19 68
Clark	113	2,450	21 68
Columbia	133	3,055	23 00
Crawford	33	370	11 21
Dane	14	380	27 14
Dodge	147	2,595	17 66
Door	6	85	14 16
Douglas			
Dunn	21	735	35 00
Eau Claire	30	640	21 33
Florence	9	225	25 00
Fond du Lac	123	2,655	21 58
Forest	1	25	25 00
Grant	129	3,229	25 00
Green	25	505	20 20
Green Lake	14	500	35 71
Iowa	145	3,870	26 69
Iron	7	125	17 86
Jackson	77	2,330	30 26
Jefferson	425	11,615	27 32
Juneau	37	1,013	27 38
Kenosha	41	525	12 80
Kewaunee	16	390	24 37
La Crosse	115	2,076	18 05
Lafayette	22	435	19 77
Langlade	89	1,630	18 31
Lincoln	5	200	40 00
Manitowoc	44	1,120	25 45
Marathon	34	690	20 30
Marinette	3	45	15 00
Marquette	18	390	21 66
Milwaukee	11	365	33 17
Monroe	105	2,405	22 90
Oconto	23	902	39 21
Oneida	5	125	25 00
Outagamie	155	3,275	21 13
Ozaukee	100	2,315	23 15
Pepin	5	45	9 00

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	No. of organs.	Value.	Average value.
Pierce	15	850	56 66
Polk	24	532	22 17
Portage	94	1,615	17 18
Price	29	805	27 72
Racine	3	175	58 33
Richland	55	1,085	19 73
Rock	29	1,070	36 89
Rusk	7	80	11 42
St. Croix	27	328	12 14
Sauk	178	4,560	25 61
Sawyer	1	20	20 00
Shawano	23	345	15 00
Sheboygan	228	5,691	24 96
Taylor	3	95	31 66
Trempealeau	132	2,272	17 21
Vernon	45	1,075	23 88
Vilas	3	40	13 34
Walworth	66	2,120	32 12
Washburn	9	185	20 55
Washington	333	6,717	20 17
Waukesha	66	865	13 10
Waupaca	165	3,655	22 15
Waushara	88	2,050	23 00
Winnebago	76	1,350	17 76
Wood	88	1,475	16 76
Total	4,476	\$109,424	\$2,444

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	Value of bank stock.	Value of merchants' and manufacturers stock.	Net amount of moneys, etc ; value.
Adams		\$29,282	\$32,633
Ashland	236,100	1,760,372	15,010
Barron	116,224	463,822	39,564
Bayfield	66,525	483,585	124,895
Brown	772,457	1,840,139	199,240
Buffalo	32,375	224,295	63,279
Burnett	15,000	72,862	37,370
Calumet	160,939	453,501	133,533
Chippewa	360,995	913,083	128,398
Clark	209,817	718,037	65,314
Columbia	326,500	909,941	575,580
Crawford	60,500	248,162	72,683
Dane	965,289	1,818,176	873,009
Dodge	364,444	895,814	242,855
Door	53,500	261,219	14,214
Douglas	154,083	1,044,836	25,400
Dunn	53,788	351,435	155,018
Eau Claire	271,422	1,028,423	163,862
Florence	7,500	33,830	2,750
Fond du Lac	825,484	1,659,193	768,939
Forest	20,000	81,100	3,387
Grant	281,664	963,554	711,290
Green	616,250	623,945	800,047
Green Lake	216,900	331,123	118,251
Iowa	211,485	473,968	200,517
Iron	3,000	43,605	.....
Jackson	60,948	272,946	85,581
Jefferson	570,550	1,333,980	196,863
Juneau	132,750	368,804	33,339
Kenosha	88,000	1,851,604	839,825
Kewaunee	54,750	292,350	14,095
La Crosse	911,872	2,291,826	1,487,010
Lafayette	218,575	451,356	288,340
Langlade	102,300	382,977	1,832
Lincoln	219,000	867,031	200
Manitowoc	249,528	1,295,605	29,000
Marathon	417,650	666,961	125,466
Marinette	288,140	570,771	42,330
Marquette	22,720	147,475	12,100
Milwaukee	5,300,240	16,917,530	4,442,910
Monroe	140,136	719,831	188,282
Oconto	130,875	360,317	9,615
Oneida	101,500	293,579	.....

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Value of bank stock.	Value of merchants' and manufacturers stock.	Net amount of moneys, etc.; value.
Outagamie	956,245	1,302,055	82,552
Ozaukee	57,000	405,610	112,347
Pepin	47,300	116,495	4,750
Pierce	118,499	435,726	107,617
Polk	96,664	287,584	77,904
Portage	92,148	638,065	115,388
Price	66,323	336,256	4,858
Racine	721,630	2,643,875	105,600
Richland	69,700	332,122	112,824
Rock	796,790	1,530,960	367,540
Rusk	26,823	132,141	800
St. Croix	248,200	458,821	76,429
Sauk	266,850	820,425	233,377
Sawyer	36,700	87,317	1,100
Shawano	133,300	442,799	32,845
Sheboygan	701,765	2,487,469	537,214
Taylor	90,470	217,133	1,000
Trempealeau	177,675	407,126	141,739
Vernon	99,600	467,789	281,380
Vilas .....	.....	43,320	.....
Walworth	464,610	771,336	944,822
Washburn	40,000	85,911	893
Washington	114,000	509,030	364,482
Waukesha	351,000	458,853	206,689
Waupaca	316,725	873,030	164,148
Waushara	114,175	416,925	90,889
Winnebago	1,557,510	2,382,337	715,583
Wood	342,240	663,498	10,650
Total	\$23,491,717	\$66,566,253	\$18,259,246

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—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		\$7,370	\$3,100	16
Ashland	\$4,105	171,802	39,110	434,000
Barron	1,572	460,705	8,915	200
Bayfield	500	843,653	5,740	
Brown	4,465	125,790	17,415	37,000
Buffalo	1,901	50,000	15,825	1,400
Burnett		6,096	1,575	
Calumet	150	2,575	1,110	14,000
Chippewa	2,520	744,189	9,020	200,040
Clark	300	90,218	1,715	10,300
Columbia	30,705	9,776	11,060	4,150
Crawford	14,520	11,561	2,795	2,500
Dane	328,168	22,318	7,225	434,200
Dodge	585	11,100	580	112,000
Door		4,362	4,935	
Douglas	1,915	265,700	2,470	270,800
Dunn	2,300	88,210		77,000
Eau Claire		253,291	5,805	301,624
Florence		25,455	1,185	
Fond du Lac	200	7,650	3,080	84,000
Forest		186,358	1,345	
Grant	14,777	14,744	3,970	2,500
Green	4,400	3,400	700	57,000
Green Lake		4,500	19,155	40,000
Iowa	100	10,087	900	14,500
Iron		85,986		250
Jackson	75	21,114	5,655	7,820
Jefferson	37,735	11,550	1,185	800
Juneau	250	10,652	5,535	20,955
Kenosha	1,146		4,750	130,000
Kewaunee		13,365	3,115	
La Crosse	30,116	4,539	19,600	475,500
Lafayette		3,620	33,900	200
Langlade	75	257,645	7,505	85,000
Lincoln	200	437,935	1,850	200,000
Manitowoc	410	29,036	11,650	187,000
Marathon	3,300	932,435	375	
Marinette	1,025	1,406,245	5,795	14,840
Marquette		3,800	100	
Milwaukee	130,240	1,285	100	5,138,305

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—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.
Monroe	155,495	36,422	.....	400
Oconto	525	803,136	875	100,925
Oneida .....	.....	572,985	8,805	360
Outagamie	200	140,115	14,645	331,350
Ozaukee	1,215	12,000	150	10,000
Pepin .....	.....	24,850	5,225	2,475
Pierce	18	44,436	11,745	30
Polk .....	.....	238,009	5,625	41,500
Portage	460	28,094	725	136,500
Price .....	.....	356,601	895	2,000
Racine .....	.....	.....	8,930	657,500
Richland	5,311	24,105	6,875	835
Rock	362,273	.....	600	640,150
Rusk	49	154,200	850	.....
St. Croix .....	.....	189,065	3,350	478,200
Sauk .....	.....	17,156	925	75,000
Sawyer	8	127,554	15,908	.....
Shawano	122	265,979	8,210	13,700
Sheboygan .....	.....	28,331	1,750	33,750
Taylor	675	323,332	.....	.....
Trempealeau	2,740	3,439	.....	.....
Vernon	90,523	53,406	3,375	12,500
Vilas .....	.....	191,306	5,955	.....
Walworth	49	.....	169,592	99,000
Washburn	185	10,734	2,685	320
Washington	870	4,560	325	9,000
Waukesha .....	.....	7,190	17,105	88,500
Waupaca	1,025	123,403	7,902	5,200
Waushara .....	.....	11,569	2,995	.....
Winnebago	1,060	159,662	56,030	675,000
Wood	50	250,160	7,950	11,950
Total	\$1,240,608	10,841,916	\$639,847	11,784,045

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	Bicycles, value.	All other personal property.	Total value of all personal property.
Adams		\$93,640	\$703,518
Ashland	\$50	279,176	3,247,386
Barron	100	239,530	2,311,684
Bayfield	25	251,590	1,994,032
Brown		652,864	5,129,611
Buffalo		97,112	1,595,399
Burnett		45,068	423,048
Calumet	7	354,726	2,452,824
Chippewa	60	269,374	3,781,767
Clark	24	330,212	2,813,262
Columbia	10	400,173	4,391,296
Crawford	25	132,696	1,465,600
Dane	60	1,178,388	9,225,262
Dodge		326,701	4,308,614
Door		308,397	1,304,231
Douglas		1,806,145	3,755,460
Dunn	35	200,611	1,989,313
Eau Claire	25	536,390	3,625,969
Florence		8,235	133,279
Fond du Lac		567,338	6,374,630
Forest	5	27,101	385,454
Grant	20	413,930	5,585,021
Green		185,342	4,423,191
Green Lake		169,494	1,724,160
Iowa	10	231,766	3,454,176
Iron		122,850	316,752
Jackson		292,714	1,716,341
Jefferson	1,975	408,442	4,633,782
Juneau	5	104,493	1,369,660
Kenosha		293,334	4,201,817
Kewaunee	10	207,977	1,363,501
La Crosse		533,466	7,064,401
Lafayette		180,336	3,530,089
Langlade	107	61,418	1,240,123
Lincoln		220,777	2,305,425
Manitowoc	10	518,599	4,135,642
Marathon		209,723	3,403,882
Marinette	3,400	123,727	2,882,317
Marquette		69,552	807,960
Milwaukee	1,000	7,398,725	41,899,510
Monroe		307,863	2,979,632
Oconto	119	117,660	2,179,388
Oneida		47,212	1,182,861
Outagamie	5	332,761	4,919,946

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Bicycles, value.	All other personal property.	Total value of all personal property.
Ozaukee	5	243,478	1,778,845
Pepin		42,655	549,003
Pierce		143,013	1,910,403
Polk	317	176,777	1,845,805
Portage	300	255,156	2,317,183
Price		158,851	1,175,663
Racine	30	718,023	5,892,627
Richland		86,697	1,791,488
Rock	65	517,296	6,646,760
Rusk	60	22,431	493,307
St. Croix		244,804	2,930,399
Sauk		388,319	3,767,432
Sawyer		26,164	352,437
Shawano		245,106	2,203,303
Sheboygan		1,007,369	7,095,772
Taylor		59,127	956,907
Trempealeau	15	218,844	2,371,472
Vernon		229,103	2,862,477
Vilas		27,050	315,918
Walworth		377,086	4,964,377
Washburn	11	41,465	327,734
Washington		393,812	2,877,787
Waukesha		281,444	2,841,617
Waupaca	33	284,860	3,275,754
Waushara	35	194,549	1,875,264
Winnebago		467,013	7,784,281
Wood		176,793	2,190,017
Total	7,958	27,684,918	242,125,248

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Value of lands exclusive of buildings.	Value of build- ings as "im- provements."	Total value of lands and improvements.
Adams	2,799,674	679,259	3,478,933
Ashland	2,795,020	272,085	3,067,105
Barron	5,826,597	1,092,021	6,918,618
Bayfield	4,357,742	642,561	5,000,303
Brown	8,970,871	2,549,541	11,520,412
Buffalo	4,338,701	*1,051,644	5,390,345
Burnett	1,594,832	222,345	1,817,177
Calumet	10,742,828	2,852,231	13,595,059
Chippewa	7,477,752	1,208,029	8,685,781
Clark	12,098,600	2,387,944	14,486,544
Columbia	15,524,473	3,246,971	18,771,444
Crawford	3,683,169	736,537	4,419,706
Dane	27,917,889	5,671,297	33,589,186
Dodge	28,071,955	4,776,516	32,848,471
Door	3,242,260	972,174	4,214,434
Douglas	4,000,624	792,680	4,793,304
Dunn	5,068,576	1,251,319	6,319,895
Eau Claire	4,757,920	1,224,226	5,982,146
Florence	1,676,539	37,544	1,714,083
Fond du Lac	21,863,533	4,493,789	26,357,322
Forest	2,931,725	208,665	3,140,390
Grant	19,486,015	2,606,958	22,092,973
Green	12,707,704	2,411,783	15,119,487
Green Lake	6,414,439	1,450,620	7,865,059
Iowa	12,089,767	1,771,632	13,861,399
Iron	1,830,282	83,940	1,914,222
Jackson	5,550,605	1,232,722	6,783,327
Jefferson	15,097,127	3,770,431	18,867,558
Juneau	5,221,548	1,100,862	6,322,410
Kenosha	7,628,911	1,992,850	9,621,761
Kewaunee	5,034,263	1,590,545	6,624,808
La Crosse	5,257,013	1,612,887	6,869,900
Lafayette	14,314,753	1,747,825	16,062,578
Langlade	5,591,156	352,852	5,944,008
Lincoln	4,218,822	555,069	4,773,891
Manitowoc	13,921,225	4,567,645	18,488,870
Marathon	9,628,040	1,497,590	11,125,630
Marinette	4,714,109	697,891	5,412,000
Marquette	2,550,348	819,130	3,369,478
Milwaukee	17,564,952	5,437,353	23,002,305
Monroe	7,690,198	2,143,658	9,833,856
Oconto	5,589,210	865,456	6,454,666
Oneida	2,236,278	129,938	2,366,216

* Lands and improvements not separated in part.

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Value of lands exclusive of buildings.	Value of build- ings as "im- provements."	Total value of lands and improvements.
Outagamie	12,683,939	4,330,348	17,014,287
Ozaukee	8,929,634	2,335,990	11,265,624
Pepin	1,694,457	501,195	2,195,652
Pierce	6,245,222	1,032,825	7,278,047
Polk	4,673,865	1,078,294	5,752,159
Portage	5,168,702	1,864,863	7,033,565
Price	4,306,987	487,693	4,794,680
Racine	8,308,692	2,188,215	10,496,907
Richland	5,168,275	1,064,025	6,232,300
Rock	16,538,646	4,576,192	21,114,838
Rusk	3,628,415	208,015	3,836,430
St. Croix	7,788,757	1,691,166	9,479,923
Sauk	10,334,502	3,343,305	13,677,807
Sawyer	3,203,617	114,095	3,317,712
Shawano	6,331,508	1,600,195	7,931,703
Sheboygan	15,322,682	4,477,785	19,800,467
Taylor	4,034,477	*348,629	4,383,106
Trempealeau	5,988,099	1,857,631	7,845,730
Vernon	8,463,603	1,835,417	10,299,020
Vilas	1,678,532	57,649	1,736,181
Walworth	14,816,408	4,501,181	19,317,589
Washburn	2,156,599	108,325	2,264,924
Washington	13,993,030	3,398,941	17,391,971
Waukesha	11,273,211	3,986,025	15,259,236
Waupaca	7,695,372	2,367,857	10,063,229
Waushara	5,441,464	1,762,766	7,204,230
Winnebago	13,145,950	2,522,245	15,698,195
Wood	5,721,279	*2,488,003	8,209,282
Total	578,813,969	130,967,885	709,781,854

* Lands and improvements not separated in part.

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Total number of acres of land.	Average value per acre.	Value of lots exclusive of buildings.
Adams	423,135	8 25	17,683
Ashland	552,774	5 54	2,218,455
Barron	556,163	12 43	505,905
Bayfield	890,608	5 61	356,081
Brown	297,431	38 73	4,810,773
Buffalo	440,279	12 24	241,308
Burnett	398,458	4 56	46,740
Calumet	201,600	67 43	421,080
Chippewa	628,196	13 81	920,042
Clark	769,207	21 57	555,160
Columbia	488,927	38 39	2,362,495
Crawford	364,405	12 12	316,178
Dane	755,158	44 48	11,560,185
Dodge	554,354	59 25	2,316,006
Door	297,554	14 16	661,472
Douglas	746,296	6 42	6,605,428
Dunn	542,346	11 65	491,482
Eau Claire	397,453	15 05	1,759,113
Florence	303,991	5 63	37,710
Fond du Lac	450,798	58 46	5,229,861
Forest	612,828	5 12	107,765
Grant	728,097	30 34	2,086,577
Green	362,579	41 69	1,374,635
Green Lake	222,386	35 36	898,110
Iowa	477,576	29 02	806,311
Iron	450,362	4 25	71,091
Jackson	613,253	11 06	314,028
Jefferson	346,665	54 42	2,162,975
Juneau	496,510	12 73	620,835*
Kenosha	171,157	56 20	3,785,265
Kewaunee	216,678	30 57	489,070
La Crosse	293,288	23 42	6,085,206
Lafayette	398,324	40 32	810,051
Langlade	545,771	10 89	795,552
Lincoln	546,006	8 74	540,369
Manitowoc	371,922	49 71	4,253,480
Marathon	988,056	11 25	1,818,495
Marquette	446,322	12 12	1,545,508
Marquette	287,394	11, 72	270,564
Milwaukee	126,918	181 24	93,857,577
Monroe	567,740	17 32	1,055,451
Oconto	613,687	10 51	626,329
Oneida	675,601	3 50	337,068
Outagamie	362,234	46 97	4,766,278

"C"—Abstract of Assessment Rolls.

APPENDIX C.—Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.

Counties.	Total number of acres of land.	Average value per acre.	Value of lots exclusive of buildings.
Ozaukee	146,334	76 98	904,195
Pepin	147,357	14 90	155,697
Pierce	366,102	19 88	445,346
Polk	575,383	9 99	193,961
Portage	513,846	13 68	887,166
Price	783,533	6 12	261,314
Racine	207,103	50 13	6,363,561
Richland	372,095	17 01	613,351
Rock	446,832	47 45	6,051,575
Rusk	584,231	6 56	155,233
St. Croix	468,529	20 23	624,974
Sauk	532,378	25 69	1,611,039
Sawyer	716,182	4 63	46,068
Shawano	558,156	14 21	583,449
Sheboygan	321,354	61 61	5,478,510
Taylor	611,453	7 16	252,851*
Trempealeau	473,066	16 15	386,885
Vernon	514,002	29 04	647,471
Vilas	481,367	3 51	6,240
Walworth	347,886	55 53	3,063,561
Washburn	465,057	4 87	84,934
Washington	271,568	64 04	866,426
Waukesha	343,515	44 42	2,392,444
Waupaca	473,978	21 23	1,317,150
Waushara	396,329	18 43	271,275
Winnebago	269,892	58 16	8,066,731
Wood	490,773	16 72	984,464*
Total	32,858,779	21 60	213,627,618

** Lots and improvements not separated in part.

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Value of buildings as improvements.	Total value of lots and improvements.
Adams	47,945	65,628
Ashland	2,838,780	5,057,235
Barron	1,045,795	1,551,700
Bayfield	789,707	1,145,788
Brown	6,046,635	10,857,408
Buffalo	643,299	884,607
Burnett	98,000	144,740
Calumet	1,303,705	1,724,785
Chippewa	2,274,310	3,194,352
Clark	1,556,059	2,111,219
Columbia	3,825,584	6,188,079
Crawford	809,390	1,125,568
Dane	11,356,085	22,916,270
Dodge	3,967,860	6,283,866
Dor	895,795	1,557,267
Douglas	2,657,789	9,263,217
Dunn	811,386	1,302,868
Eau Claire	4,012,365	5,771,478
Florence	89,070	126,780
Fond du Lac	8,002,500	13,232,361
Forest	150,420	258,185
Grant	3,495,007	5,581,584
Green	2,196,256	3,570,891
Green Lake	1,244,145	2,142,255
Iowa	1,700,972	2,507,283
Iron	174,855	245,946
Jackson	681,490	995,518
Jefferson	4,925,634	7,088,609
Juneau	1,209,068	1,829,903
Kenosha	5,600,355	9,385,620
Kewaunee	682,320	1,171,390
La Crosse	7,541,465	13,626,671
Lafayette	1,345,938	2,155,989
Langlade	1,387,900	2,183,452
Lincoln	1,182,440	1,722,809
Manitowoc	4,572,575	8,826,055
Marathon	2,720,698	4,539,193
Marinette	2,739,000	4,284,508
Marquette	467,935	738,499
Milwaukee	69,502,795	163,360,372
Monroe	2,297,088	3,352,539
Oconto	1,427,235	2,053,564
Oneida	1,239,960	1,577,028
Outagamie	6,891,030	11,657,308

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Value of buildings as improvements.	Total value of lots and improvements.
Ozaukee	1,512,075	2,416,270
Pepin	356,175	511,872
Fierce	1,033,891	1,479,237
Polk	414,195	608,156
Portage	1,900,773	2,787,939
Price	564,785	826,099
Racine	10,335,695	16,699,256
Richland	888,918	1,502,269
Rock	9,664,489	15,716,055
Rusk	262,258	417,491
St. Croix	1,519,970	2,144,944
Sauk	2,817,895	4,428,934
Sawyer	119,701	165,769
Shawano	1,114,159	1,697,608
Sheboygan	6,882,150	12,360,660
Taylor	454,974	707,825
Trempealeau	950,499	1,337,375
Vernon	1,084,011	1,731,482
Vilas	20,883	27,123
Walworth	4,258,710	7,322,271
Washburn	212,695	297,629
Washington	1,736,539	2,602,965
Waukesha	3,434,012	5,826,456
Waupaca	2,464,063	3,781,213
Waushara	799,437	1,070,712
Winnebago	10,915,613	18,982,344
Wood	1,874,547	2,859,011
Total	\$246,041,734	\$459,669,352

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Total value of real estate.	Total value of all property.
Adams	\$3,544,561	\$4,248,079
Ashland	8,124,340	11,371,726
Barron	8,470,318	10,782,002
Bayfield	6,146,091	8,140,123
Brown	22,377,820	27,507,431
Buffalo	6,274,952	7,870,351
Burnett	1,961,917	2,384,965
Calumet	15,319,844	17,772,663
Chippewa	11,880,133	15,661,900
Clark	16,597,763	19,411,025
Columbia	24,959,523	29,350,819
Crawford	5,545,274	7,010,874
Dane	56,505,456	65,730,718
Dodge	39,132,337	43,440,951
Door	5,771,701	7,075,932
Douglas	14,056,521	17,811,981
Dunn	7,622,763	9,612,076
Eau Claire	11,753,624	15,379,593
Florence	1,840,863	1,974,142
Fond du Lac	39,589,683	45,964,313
Forest	3,398,575	3,784,029
Grant	27,674,557	33,259,578
Green	18,690,378	23,113,569
Green Lake	10,007,314	11,731,474
Iowa	16,368,682	19,822,858
Iron	2,160,168	2,476,920
Jackson	7,778,845	9,495,186
Jefferson	25,956,167	30,589,949
Juneau	8,152,313	9,521,973
Keweenaw	19,007,381	23,209,198
Kewaunee	7,796,198	9,159,699
La Crosse	20,496,571	27,560,972
Lafayette	18,218,567	21,748,656
Langlade	8,127,460	9,367,583
Lincoln	6,496,700	8,802,125
Manitowish	27,314,925	31,450,567
Marathon	15,664,823	19,068,705
Marinette	9,696,508	12,578,825
Marquette	4,107,977	4,915,937
Milwaukee	186,362,677	228,262,187
Monroe	13,186,395	16,166,027
Oconto	8,508,239	10,687,618
Oneida	3,943,244	5,126,105
Outagamie	28,671,595	33,591,541
Ozaukee	13,681,894	15,460,739

*"C"—Abstract of Assessment Rolls.*APPENDIX C.—*Abstract of the assessment rolls of the several counties in the state, for 1905—Continued.*

Counties.	Total value of real estate.	Total value of all property.
Pepin	2,707,524	3,256,527
Pierce	8,757,284	10,637,687
Polk	6,360,315	8,206,120
Portage	9,821,504	12,138,687
Price	5,620,779	6,796,442
Racine	27,196,163	33,088,790
Richland	7,734,569	9,526,057
Rock	36,830,893	43,477,653
Rusk	4,253,921	4,747,228
St. Croix	11,624,867	14,555,266
Sauk	18,106,741	21,874,173
Sawyer	3,483,481	3,835,918
Shawano	9,629,311	11,832,614
Sheboygan	32,161,127	39,256,899
Taylor	5,090,931	6,047,838
Trempealeau	9,183,105	11,554,577
Vernon	12,030,502	14,892,979
Vilas	1,763,304	2,079,222
Walworth	26,639,860	31,604,237
Washburn	2,562,553	2,890,287
Washington	19,994,936	22,872,723
Waukesha	21,085,692	23,927,309
Waupaca	13,844,442	17,120,196
Waushara	8,274,942	10,150,206
Winnebago	34,680,539	42,464,820
Wood	11,068,293	13,258,310
Total	1,169,451,206	1,411,576,454

“D”—Valuation of Property and Taxes Levied.

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, 1904, compiled from statements of town, city, village and county clerks.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.
Adams	\$4,224,591	\$4,278,246	\$4,608 79
Ashland	11,357,344	11,000,000	21,566 01
Barron	10,642,784	9,201,458	23,832 23
Bayfield	9,423,959	9,300,000	25,709 66
Brown	27,024,113	27,195,496	21,414 89
Buffalo	7,838,914	7,811,000	15,682 98
Burnett	2,342,760	1,555,466	7,375 00
Calumet	16,040,892	18,717,420	13,976 82
Chippewa	16,055,636	16,131,656	25,276 97
Clark	18,944,665	18,814,278	27,728 78
Columbia	28,963,257	33,700,000	33,352 67
Crawford	6,926,512	7,870,900	10,222 33
Dane	65,553,537	72,474,412	107,177 44
Dodge	44,432,100	41,391,600	38,864 58
Door	6,615,891	7,720,068	18,985 00
Douglas	15,958,171	15,946,253	138,060 18
Dunn	9,276,196	10,390,479	24,981 90
Eau Claire	15,082,118	17,857,000	85,334 71
Florence	2,013,974	758,000	7,227 50
Fond du Lac	46,065,080	45,970,967	143,273 40
Forest	3,451,547	4,000,000	8,997 62
Green	21,516,483	23,798,556	32,547 40
Green Lake	11,540,678	13,234,000	13,421 78
Iowa	20,001,587	20,090,594	29,035 45
Iron	2,440,061	2,650,000	3,000 00
Jackson	9,296,000	9,296,000	19,734 14
Jefferson	30,231,820	30,231,820	53,398 40
Juneau	9,701,183	9,701,182	21,626 52
Kenosha	22,354,221	16,161,973	17,439 24
Kewaunee	9,105,647	9,056,399	17,400 52
La Crosse	27,043,236	28,768,878	84,263 97
Lafayette	22,422,342	22,072,399	31,610 63
Langlade	9,148,860	8,867,826	19,020 00
Lincoln	8,230,525	8,837,107	29,222 37
Manitowoc	30,263,211	36,678,728	20,729 77
Marathon	19,082,797	18,098,100	64,852 82
Marinette	12,350,983	12,880,603	38,370 87
Marquette	4,914,383	5,168,857	8,767 35
Milwaukee	220,066,768	191,463,309	2,215,260 16
Monroe	15,514,903	15,514,903	44,370 53

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.
Oconto	10,355,303	12,000,000	23,669 91
Oneida	4,771,550	5,000,000	18,525 00
Outagamie	32,296,896	39,235,300	48,967 76
Ozaukee	15,073,763	14,536,000	8,048 33
Pepin	3,162,660	2,867,743	7,441 33
Pierce	10,770,549	10,770,550	17,753 88
Polk	8,591,004	8,448,763	14,833 08
Portage	11,991,854	11,813,942	23,118 17
Price	6,496,367	5,591,958	21,080 83
Racine	32,055,798	10,000,000	15,166 43
Richland	9,404,053	9,330,976	27,449 07
Rock	39,265,160	41,000,000	90,601 64
Rusk	4,627,490	3,359,673	12,667 62
St. Croix	14,396,336	15,997,647	31,902 92
Sauk	21,590,575	22,891,978	24,670 11
Sawyer	3,762,796	3,764,981	9,000 00
Shawano	11,917,094	12,674,000	17,266 25
Sheboygan	38,198,052	45,000,000	62,639 73
Taylor	6,001,382	6,001,382	22,464 60
Trempealeau	11,021,003	9,694,507	29,633 04
Vernon	14,888,479	15,880,156	32,501 76
Vilas	2,515,446	5,000,000	6,640 00
Walworth	31,145,205	41,082,887	68,584 24
Washburn	3,000,311	3,219,344	8,154 22
Washington	22,621,201	24,430,347	14,133 37
Waukesha	23,999,065	34,783,730	50,244 16
Waupaca	16,547,278	17,326,000	43,362 33
Waushara	10,004,188	9,271,525	7,135 31
Winnebago	41,566,605	47,668,250	56,163 44
Wood	13,154,763	12,893,000	63,570 85
Total	\$1,381,125,411	\$1,401,117,582	\$4,500,900 61

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	Public buildings.	Pavements and sewers.	Water works.
Adams	\$55 00	.....	.....
Ashland	24,978 50	.....	.....
Barron .....	.....	.....	\$501 57
Bayfield .....	.....	\$7,388 05	300 00
Brown	155 00	22,536 47	819 00
Buffalo .....	.....	3,057 00	.....
Burnett	125 00	.....	.....
Calumet .....	.....	1,400 00	.....
Chippewa	1,000 00	3,500 00	550 00
Clark	500 00	.....	.....
Columbia	1,872 10	1,538 18	7,510 00
Crawford .....	.....	.....	660 00
Dane .....	.....	34,265 77	17,282 00
Dodge	2,196 22	1,673 27	2,982 58
Door	228 00	5,200 80	.....
Douglas	500 00	.....	818 00
Dunn	112 00	2,917 95	.....
Eau Claire	5,000 00	7,344 51	.....
Florence .....	.....	.....	.....
Fond du Lac .....	.....	.....	.....
Forest	3,600 00	200 00	.....
Grant	2,500 00	20,530 76	1,200 00
Green .....	.....	.....	.....
Green Lake .....	.....	75 00	.....
Iowa .....	.....	.....	.....
Iron .....	.....	.....	4,100 00
Jackson	133 36	870 50	396 00
Jefferson	500 00	3,853 95	500 00
Juneau	10 55	4,475 04	3,415 55
Kenosha .....	.....	2,148 77	.....
Kewaunee .....	.....	431 68	.....
La Crosse	2,100 00	11,500 00	20,000 00
Lafayette	700 00	.....	180 00
Langlade	1,500 00	.....	.....
Lincoln	1,000 00	1,636 00	.....
Manitowoc	2,000 00	10,754 38	15,022 24
Marathon .....	.....	.....	.....
Marinette .....	.....	26,211 46	.....
Marquette .....	.....	.....	.....
Milwaukee	5,000 00	159,168 97	1,000 00
Monroe	1,511 74	.....	.....
Oconto	1,313 45	2,700 00	.....
Oneida .....	.....	2,000 00	2,500 00
Outagamie	3,500 00	9,040 66	.....
Ozaukee .....	.....	400 00	.....

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	Public buildings	Pavements and sewers.	Water works.
Pepin	517 50	650 00	.....
Pierce .....	.....	.....	.....
Polk	250 00	800 00	950 00
Portage	3,250 00	7,120 00	.....
Price	575 00	.....	.....
Racine	580 00	13,187 85	.....
Richland	357 49	4,009 78	.....
Rock	555 00	10,250 00	4,890 00
Rusk .....	.....	.....	2,800 00
St. Croix	50 00	3,373 17	.....
Sauk	50 00	2,971 70	2,000 00
Sawyer	3,356 38	.....	.....
Shawano .....	.....	.....	.....
Sheboygan	15,000 00	6,611 00	2,750 00
Taylor	230 00	.....	2,160 00
Trempealeau	273 75	600 00	1,594 38
Vernon	1,681 00	5,005 00	.....
Vilas	500 00	.....	4,800 00
Walworth .....	.....	2,100 00	2,300 00
Washburn .....	.....	552 25	568 00
Washington .....	.....	4,762 67	.....
Waukesha .....	.....	.....	.....
Waupaca	250 00	.....	4,752 00
Waushara	180 00	1,023 23	.....
Winnebago	500 00	25,231 97	5,174 20
Wood	1,015 00	8,759 04	1,700 00
Total	\$91,262 04	\$443,826 83	\$116,175 52

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	Lighting plants.	Police department.	Fire department.
Adams			
Ashland	\$9,142 02	\$5,507 27	\$15,848 96
Barron			
Bayfield		600 00	1,500 00
Brown		1,000 00	9,165 54
Buffalo			
Burnett			
Calumet	218 74		
Chippewa		1,500 00	
Clark			
Columbia	8,004 00	2,000 00	2,000 00
Crawford		550 00	1,000 00
Dane	584 00	12,760 00	23,795 00
Dodge	616 00	2,000 00	1,200 00
Door			4,000 00
Douglas		19,000 00	41,000 00
Dunn			5,000 00
Eau Claire			
Florence			
Fond du Lac			
Forest		600 00	
Grant	5,400 25	1,500 00	700 00
Green	1,500 00	2,000 00	100 00
Green Lake			
Iowa	2,000 00		
Iron	1,370 00	2,460 00	2,800 00
Jackson			
Jefferson			
Juneau			
Kenosha		4,000 00	7,244 16
Kewaunee			
La Crosse	826 80	20,770 00	39,000 00
Lafayette		300 00	
Langlade	2,750 00	4,000 00	4,000 00
Lincoln		5,000 00	7,600 00
Manitowoc	2,250 00	7,200 00	10,795 00
Marathon			381 20
Marinette	500 00	7,800 00	12,000 00
Marquette			
Milwaukee	2,334 00	393,120 00	501,850 00
Monroe			
Oconto			2,000 00
Oneida		2,000 00	5,000 00
Outagamie		3,250 00	7,080 43
Ozaukee	1,465 00	400 00	400 00

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—*Statement showing items of town, city and village taxes, 1904—*
Continued.

Counties.	Lighting plants.	Police department.	Fire department.
Pepin .....	.....	.....	.....
Pierce .....	.....	.....	.....
Polk .....	.....	600 00	.....
Portage .....	.....	2,950 00	7,533 00
Price .....	.....	720 00	.....
Racine .....	.....	10,000 00	16,000 00
Richland	4,050 00	.....	.....
Rock	675 00	1,560 00	11,025 00
Rusk .....	.....	.....	.....
St. Croix .....	.....	1,520 00	300 00
Sauk	6,700 00	2,300 00	800 00
Sawyer .....	.....	.....	.....
Shawano	2,000 00	.....	.....
Sheboygan	2,750 00	9,000 00	17,193 26
Taylor	850 00	600 00	.....
Trempealeau .....	.....	.....	.....
Vernon .....	.....	.....	.....
Vilas	2,700 00	1,460 00	500 00
Walworth	3,304 14	.....	.....
Washburn .....	.....	.....	.....
Washington .....	.....	.....	37 40
Waukesha	1,000 00	2,800 00	3,000 00
Waupaca	4,338 75	1,300 00	25 00
Waushara	860 31	.....	.....
Winnebago	3,449 47	16,635 00	30,600 00
Wood	3,360 00	7,004 00	.....
Total	74,999 48	\$557,766 27	\$792,473 95

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	Hydrant rentals.	Support of poor.	Loans or interest.
Adams			\$118 00
Ashland	16,176 94		36,200 00
Barron		1,355 15	1,001 50
Bayfield	10,300 60	2,700 00	3,236 00
Brown	14,101 56	2,553 51	6,962 50
Buffalo	48 00	202 50	1,262 00
Burnett		1,000 00	876 50
Calumet		596 00	2,982 98
Chippewa	8,250 00		11,530 75
Clark		2,350 00	5,230 74
Columbia	1,360 00		6,521 86
Crawford			2,790 02
Dane			45,914 11
Dodge	6,043 38	1,754 53	17,171 34
Door		1,650 00	362 74
Douglas	24,000 00		
Dunn		1,650 00	1,967 40
Eau Claire	16,500 00	800 00	51,946 00
Florence		700 00	1,125 00
Fond du Lac		6,659 63	
Forest		700 00	937 50
Grant	2,839 00	2,863 70	5,306 94
Green	5,230 30		2,905 18
Green Lake	4,500 00	2,182 66	19,193 68
Iowa			800 00
Iron			3,582 26
Jackson		1,205 00	1,677 84
Jefferson	4,053 18		4,302 50
Juneau			1,625 05
Kenosha	9,204 00	2,844 04	
Kewaunee	3,581 48	578 32	
La Crosse			55,345 00
Lafayette	230 00	880 00	1,040 00
Langlade	5,785 00	3,149 15	6,124 50
Lincoln	7,000 00		12,296 92
Manitowoc	11,020 00	8,204 50	12,600 00
Marathon		2,420 00	
Marinette	9,730 00	9,060 00	3,058 00
Marquette		367 59	2,233 00
Milwaukee			4,325 00
Monroe			2,885 00
Oconto	7,000 00	1,552 00	1,000 00
Oneida			5,000 00
Outagamie	18,230 00	3,971 95	105,573 00
Ozaukee		1,307 00	7,635 00

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	Hydrant rentals.	Support of poor.	Loans or interest.
Pepin .....	.....	275 00	1,433 00
Pierce .....	.....	1,000 00	4,653 22
Polk	420 00	1,600 00	174 75
Portage	6,000 00	2,875 00	8,920 00
Price .....	.....	4,210 00	508 49
Racine	19,500 00	750 00	.....
Richland .....	.....	.....	.....
Rock	10,731 08	50 00	1,358 50
Rusk .....	.....	450 00	.....
St. Croix	24 75	950 00	2,430 44
Sauk	5,000 00	2,859 00	13,430 00
Sawyer .....	.....	.....	.....
Shawano	2,642 54	2,412 00	3,770 82
Sheboygan	11,479 77	1,050 00	15,185 66
Taylor .....	.....	2,700 00	4,494 86
Trempealeau	850 00	3,475 00	4,480 00
Vernon	100 00	98 50	2,991 64
Vilas .....	.....	1,300 00	.....
Walworth .....	.....	.....	6,746 00
Washburn .....	.....	1,550 00	1,775 59
Washington .....	.....	50 00	2,393 75
Waukesha	8,700 00	1,408 95	8,550 00
Waupaca .....	.....	600 00	2,671 76
Waushara	50 00	1,340 00	3,762 94
Winnebago	34,212 52	19,049 20	49,508 33
Wood .....	.....	400 00	11,220 00
Total	\$284,893 50	\$115,709 88	\$607,105 56

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	School district taxes.	Highway taxes (except poll taxes).	Poll taxes.
Adams	\$9,157 44	\$10,260 14	\$1,180 50
Ashland	124,461 44	23,876 11	.....
Barron	42,772 55	24,277 38	4,352 27
Bayfield	60,977 56	9,687 07	160 50
Brown	48,062 95	29,008 97	1,737 00
Buffalo	21,878 63	18,737 85	3,091 87
Burnett	12,884 61	12,732 40	1,744 50
Calumet	13,438 05	24,142 30	575 03
Chippewa	33,392 73	26,675 11	1,531 00
Clark	42,959 12	32,604 97	2,448 01
Columbia	53,789 26	32,795 83	3,408 01
Crawford	17,436 63	14,552 52	2,335 06
Dane	133,892 74	58,651 13	6,725 86
Dodge	61,016 60	60,871 63	2,259 50
Door	20,032 55	17,703 18	3,498 67
Douglas	201,675 27	19,980 00	.....
Dunn	43,897 93	21,483 39	2,256 00
Eau Claire	98,005 61	23,011 82	1,447 00
Florence	17,140 00	7,300 00	.....
Fond du Lac	94,576 52	48,817 03	.....
Forest	25,760 00	6,735 07	.....
Grant	63,588 47	42,565 68	3,930 70
Green	40,818 96	26,086 91	1,243 50
Green Lake	22,885 08	15,741 79	800 00
Iowa	42,164 16	21,245 11	3,856 40
Iron	21,905 00	13,346 92	.....
Jackson	25,571 85	21,697 58	1,156 00
Jefferson	57,234 60	35,205 91	2,584 00
Juneau	39,597 10	21,377 89	1,709 00
Kenosha	70,165 11	11,206 56	150 00
Kewaunee	14,234 23	24,776 54	679 50
La Crosse	18,916 60	10,609 39	1,130 00
Lafayette	44,888 05	24,643 98	1,745 00
Langlade	33,227 50	18,033 81	755 00
Lincoln	47,828 75	45,294 87	211 50
Manitowoc	70,496 31	53,706 68	2,640 24
Marathon	70,638 44	51,679 63	3,883 00
Marquette	72,122 90	18,426 93	700 00
Marquette	11,039 29	12,436 22	1,508 98
Milwaukee	103,605 41	62,029 54	1,647 00
Monroe	51,472 90	33,603 59	3,293 50
Oconto	24,056 57	22,572 39	561 50
Oneida	43,119 47	14,669 65	.....
Outagamie	67,982 06	37,575 96	2,394 75

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	School district taxes.	Higeway taxes (except poll taxes).	Poll taxes.
Ozaukee	18,580 62	31,128 53	1,547 40
Pepin	10,438 60	9,644 75	925 50
Pierce	43,420 70	30,655 73	3,127 50
Polk	31,262 32	28,312 21	2,470 50
Portage	13,710 73	29,303 19	3,469 00
Price	43,747 65	17,470 43	562 35
Racine	25,002 00	25,718 53	108 00
Richland	26,614 23	25,460 41	2,771 50
Rock	103,181 24	34,646 83	1,353 50
Rusk	37,085 38	23,521 72	385 00
St. Croix	51,525 00	34,008 76	2,948 50
Sauk	64,033 74	33,393 07	3,658 00
Sawyer	30,000 00	12,539 30	.....
Shawano	31,574 87	33,031 84	4,390 57
Sheboygan	99,151 12	46 725 47	3,376 50
Taylor	41,251 31	13,616 99	636 50
Trempealeau	29,027 98	27,076 60	2,316 00
Vernon	35,274 04	24,619 26	3,469 68
Vilas	22,335 20	10,962 13	.....
Walworth	93,727 82	34,372 20	2,278 35
Washburn	24,911 13	18,562 03	322 50
Washington	31,116 64	38,545 05	2,557 50
Waukesha	59,985 10	46,224 27	356 00
Waupaca	44,021 69	35,106 04	3,134 00
Waushara	21,883 98	14,612 78	2,009 00
Winnebago	90,747 20	50,059 36	2,233 50
Wood	62,441 94	24,397 07	895 50
Total	3,420,819 13	1,916,151 98	\$126,632 80

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	All other purposes.	Overrun of tax roll.	Total town, city and village taxes.
Adams	\$767 42	\$89 59	\$26,236 88
Ashland	7,936 62	310 95	286,004 82
Barron	16,155 59	411 79	114,660 03
Bayfield	30,848 99	231 03	153,638 86
Brown	82,692 52	200 98	240,410 89
Buffalo	5,285 59	276 93	69,523 35
Burnett	4,279 69	91 84	41,109 54
Calumet	7,766 49	331 06	65,427 47
Chippewa	114,232 89	765 27	228,204 72
Clark	26,360 42	505 71	140,687 75
Columbia	13,689 04	32 90	167,873 85
Crawford	5,994 40	319 06	55,760 02
Dane	28,582 53	231 98	469,862 56
Dodge	18,039 53	577 28	217,266 44
Door	4,306 78	149 49	76,117 21
Douglas	23,366 70	119 72	468,519 87
Dunn	16,247 59	253 11	120,767 27
Eau Claire	41,340 18	397 69	331,127 52
Florence .....	.....	11 76	33,504 26
Fond du Lac	47,610 64	241 71	341,178 93
Forest	7,815 40	47 89	55,393 48
Grant	23,402 94	585 78	232,704 01
Green	13,847 17	135 31	126,414 73
Green Lake	5,902 29	175 77	84,878 05
Iowa	6,056 66	157 33	105,315 11
Iron	5,397 74	210 91	58,172 83
Jackson	9,203 17	249 58	81,895 02
Jefferson	37,735 24	324 57	199,692 35
Juneau	17,041 65	155 10	111,033 45
Kenosha	33,295 61	30 41	157,727 90
Kewaunee	3,762 43	158 97	65,603 67
La Crosse	3,756 21	103 98	268,321 95
Lafayette	10,740 18	683 83	117,641 67
Langlade	19,310 45	942 33	118,597 74
Lincoln	7,938 84	144 95	165,174 20
Manitowoc	20,454 02	211 33	248,084 47
Marathon	70,976 10	591 77	265,422 96
Marinette	16,104 36	383 52	214,468 05
Marquette	2,496 63	180 25	39,029 31
Milwaukee	36,685 33	764 29	3,486,789 70
Monroe	17,893 60	383 61	155,414 47
Oconto	41,588 47	499 85	128,514 14
Oneida	15,001 54	515 67	108,331 33
Outagamie	26,917 12	1,705 54	336,189 23

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1904—
Continued.

Counties.	All other purposes.	Overrun of tax roll.	Total town, city and village taxes.
Ozaukee	8,309 98	12 74	79,234 70
Pepin	701 00	122 52	32,149 20
Pierce	12,272 76	208 39	113,092 18
Polk	6,718 09	360 49	88,751 44
Portage	8,349 23	137 95	116,736 27
Price	15,957 22	573 71	105,405 74
Racine	217,860 09	63 59	343,936 49
Richland	12,580 87	92 75	103,386 10
Rock	114,239 36	115 54	385,232 69
Rusk	11,698 99	1,652 91	90,261 62
St. Croix	7,946 41	283 53	137,263 48
Sauk	30,357 87	462 71	192,686 20
Sawyer	8,841 55	.....	63,737 23
Shawano	13,774 34	603 12	111,466 35
Sheboygan	42,207 58	391 20	335,511 29
Taylor	22,308 68	178 09	111,491 03
Trempealeau	13,928 21	70 06	113,324 92
Vernon	14,505 83	279 20	120,525 91
Vilas	13,781 16	667 88	65,646 37
Walworth	14,819 97	59 49	228 292 21
Washburn	1,070 87	307 48	57,774 07
Washington	8,281 37	420 56	102,298 31
Waukesha	7,308 54	66 89	189,643 91
Waupaca	21,042 72	345 71	160,950 00
Waushara	2,285 79	261 88	55,405 22
Winnebago	77,045 87	175 16	460,785 22
Wood	28,129 52	615 92	213,508 84
Total	1,685,050 63	\$23,421 87	14757,189 05

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city, and village taxes, levied in and by the different counties of the state for the year ending on the 31st day of December, 1904, compiled from statements of the various county clerks.

Counties.	For county purposes.	County school tax.
Adams	\$9,931 02	\$7,374 32
Ashland	63,972 67	13,309 49
Barron	21,884 93	19,460 04
Bayfield	77,892 20	9,200 00
Brown	67,777 77	39,206 02
Buffalo	14,800 00	14,150 00
Burnett	11,592 17	8,950 00
Calumet.*	13,871 74	12,094 16
Chippewa	45,819 18	25,072 93
Clark.*	46,919 84	20,854 49
Columbia	32,689 00	18,412 78
Crawford	32,279 75	11,599 18
Dane	83,623 75	42,203 00
Dodge	54,155 42	28,791 09
Door	4,470 00	13,503 44
Douglas	123,259 68	19,697 98
Dunn	36,928 42	18,257 64
Eau Claire	43,878 95	23,388 60
Florence	10,575 80	.....
Fond du Lac	80,000 00	29,716 40
Forest	17,650 00	1,645 71
Grant	67,574 70	23,386 74
Green	38,833 20	13,653 02
Green Lake	19,052 52	10,527 90
Iowa	25,600 00	14,011 36
Iron	31,030 00	9,453 76
Jackson	29,032 70	12,286 00
Jefferson	48,104 67	22,230 49
Juneau	31,200 34	13,701 07
Kenosha	23,704 92	12,316 00
Kewaunee.*	21,360 00	15,201 44
La Crosse	104,236 08	27,688 38
Lafayette	34,564 00	13,363 00
Langlade	35,533 33	10,036 60
Lincoln	49,460 00	14,570 00
Manitowoc.*	55,797 50	30,320 35
Marathon	63,000 00	35,671 14
Marinette	52,800 00	23,604 70
Marquette	11,330 00	7,711 27
Milwaukee	695,767 09	219,680 30
Monroe	46,872 27	18,689 86
Oconto	24,000 00	17,284 28
Oneida	26,700 00	.....

* Salary of superintendent of schools included in tax for county purposes.

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, 1904—Continued.

Counties.	For county purposes.	County school tax.
Outagamie	43,158 83	30,767 00
Ozaukee	23,100 00	11,578 89
Pepin	10,000 00	5,081 10
Pierce	30,450 00	15,365 27
Polk.*	20,200 00	13,856 27
Portage	35,444 83	23,067 22
Price	26,616 61	7,705 73
Racine	43,942 34	66,280 00
Richland	20,019 93	13,240 00
Rock	70,000 00	32,543 68
Rusk	23,900 00	5,535 48
St. Croix	40,210 73	18,176 37
Sauk	37,908 00	21,053 95
Sawyer	19,406 78	2,423 82
Shawano	33,615 00	20,830 48
Sheboygan	53,541 10	34,708 80
Taylor	36,304 80	8,673 41
Trempealeau	29,987 73	16,558 36
Vernon	28,095 18	18,767 37
Vilas	24,022 95	5,000 00
Walworth	58,416 75	15,793 69
Washburn	15,000 00	6,075 00
Washington	28,469 18	16,310 86
Waukesha.*	98,922 00	20,773 22
Waupaca	51,283 16	21,105 65
Waushara.*	15,000 00	13,120 85
Winnebago	42,281 20	36,424 69
Wood	21,001 40	21,347 64
Total	\$3,409,824 11	\$1,464,439 73

* Salary of superintendent of schools included in tax for county purposes.

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, 1904—Continued.

Counties.	Salary of superintendent of schools.	Total county taxes.
Adams	\$500 00	\$17,805 34
Ashland	1,700 00	78,982 16
Barron	1,100 00	42,444 97
Bayfield	1,000 00	88,092 20
Brown	1,200 00	108,183 79
Buffalo	800 00	29,750 00
Burnett	500 00	21,042 17
Calumet.*		25,965 90
Chippewa	1,219 70	72,111 81
Clark.*		67,774 33
Columbia	1,587 58	52,689 36
Crawford	1,200 00	45,078 93
Dane	2,400 00	128,226 75
Dodge	1,400 00	84,346 51
Door	900 00	18,873 44
Douglas	1,200 00	144,157 66
Dunn	1,000 00	56,186 06
Eau Claire	800 00	68,067 55
Florence	240 00	10,815 80
Fond du Lac	1,000 40	110,716 80
Forest	550 00	19,845 71
Grant	1,200 00	92,161 44
Green	1,253 48	53,739 70
Green Lake	1,316 00	30,896 42
Iowa	900 00	40,511 36
Iron	700 00	41,183 76
Jackson.*		41,318 70
Jefferson	1,400 00	71,735 16
Juneau	1,381 14	46,282 55
Kenosha	1,199 25	37,220 17
Kewaunee.*		36,561 44
La Crosse	1,200 00	133,124 46
Lafayette	1,200 00	49,127 00
Langlade	800 00	46,369 93
Lincoln	1,000 00	65,030 00
Manitowoc.*		86,117 85
Marathon	2,050 00	100,721 14
Marinette	1,000 00	77,404 70
Marquette	800 00	19,841 27
Milwaukee	2,000 00	917,447 39
Monroe	1,000 00	66,562 13
Oconto	1,000 00	42,284 28
Oneida	800 00	27,500 00
Outagamie	1,200 00	75,125 83

* Salary of superintendent of schools included in tax for county purposes.

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—*Statement showing items of all county taxes, exclusive of town, city and village taxes, 1904—Continued.*

Counties.	Salary of superintendent schools.	Total county taxes.
Ozaukee	900 00	35,578 89
Pepin	500 00	15,581 10
Pierce	1,000 00	46,815 27
Polk.* .....	.....	34,056 27
Portage	1,000 00	59,512 05
Price	1,100 00	35,422 34
Racine	800 00	111,022 34
Richland	800 00	34,059 93
Rock	2,000 00	104,543 68
Rusk	800 00	30,235 48
St. Croix	1,802 15	60,189 25
Sauk	1,550 00	60,511 95
Sawyer	300 00	22,130 60
Shawano	1,060 00	55,505 48
Sheboygan	1,629 06	89,878 96
Taylor	800 00	45,778 21
Trempealeau	900 00	47,446 09
Vernon	1,200 00	48,062 55
Vilas	400 00	29,422 95
Walworth	1,200 00	75,410 44
Washburn	500 00	21,575 00
Washington	1,100 00	45,880 04
Waukesha.* .....	.....	119,695 22
Waupaca	1,300 00	73,688 81
Waushara.* .....	.....	28,120 85
Winnebago	1,100 00	79,805 89
Wood	1,300 00	43,649 04
Total	\$68,738 76	\$4,943,002 60

* Salary of superintendent of schools included in tax for county purposes.

"D"—Valuation of Property and Taxes Levied.

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, 1905, compiled from statements of town, city, village, and county clerks.

Counties.	Valuation of all property by assessors.	Assessed valuation of all property by county boards.	Current expenses.
Adams	\$4,255,841	\$4,424,733	.....
Ashland	11,274,992	11,000,000	\$8,525 00
Barron	10,684,902	11,083,000	23,726 60
Bayfield	8,124,623	7,845,000	54,184 23
Brown	27,408,182	27,817,610	28,415 83
Buffalo	7,869,206	7,813,000	17,241 24
Burnett	2,366,354	1,590,832	6,773 31
Calumet	17,747,356	19,668,195	14,149 07
Chippewa	15,700,214	16,294,349	23,399 76
Clark	19,375,951	18,608,346	29,371 31
Columbia	29,367,848	34,700,000	59,324 58
Crawford	6,985,462	9,153,817	13,868 04
Dane	65,752,391	64,844,991	109,770 22
Dodge	43,421,131	43,443,300	33,564 40
Door	6,932,567	7,818,155	11,751 72
Douglas	17,812,103	17,810,981	136,620 66
Dunn	9,509,820	10,521,846	19,700 87
Eau Claire	15,209,865	17,710,000	87,678 00
Florence	1,974,142	1,974,142	8,220 00
Fond du Lac	45,989,302	50,717,342	88,122 79
Forest	3,779,085	4,250,000	15,866 00
Grant	33,286,243	34,776,975	46,709 09
Green	23,114,219	23,866,763	30,161 19
Green Lake	11,738,201	13,747,000	12,187 34
Iowa	19,796,567	20,277,747	26,227 60
Iron	2,480,230	2,615,000	6,500 00
Jackson	9,474,813	9,883,200	19,407 78
Jefferson	30,598,357	39,297,877	56,696 86
Juneau	9,474,915	9,310,170	21,259 79
Kenosha	23,173,217	15,859,626	45,204 54
Kewaunee	9,602,084	9,610,735	11,825 43
La Crosse	27,565,733	29,672,496	105,257 02
Lafayette	21,656,444	22,029,803	26,902 30
Langlade	9,382,185	9,442,746	15,250 00
Lincoln	8,799,049	8,861,000	29,880 97
Manitowoc	31,303,066	36,937,147	35,500 11
Marathon	19,054,622	19,381,000	54,643 88
Marinette	12,577,331	11,224,549	16,861 91
Marquette	4,918,082	5,083,617	11,875 79
Milwaukee	228,313,029	194,050,823	2,401,657 95
Monroe	16,201,348	16,201,348	39,729 04
Oconto	10,698,029	12,157,000	29,594 82

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Valuation of all property by assessors.	Assessed valuation of all property by county boards.	Current expenses.
Oneida	5,320,220	7,500,000	17,512 08
Outagamie	33,605,342	40,555,900	30,840 73
Ozaukee	15,460,739	13,648,000	7,533 41
Pepin	3,181,172	3,181,173	8,813 82
Pierce	10,590,422	8,215,569	18,551 32
Polk	8,206,069	8,749,374	16,605 27
Portage	12,184,698	16,509,145	21,873 92
Price	6,793,640	5,974,505	27,981 28
Racine	33,137,673	10,000,000	5,380 00
Richland	9,642,440	9,025,024	33,448 76
Rock	43,261,621	47,000,000	91,450 15
Rusk	4,744,955	4,721,977	11,300 25
St. Croix	14,230,217	14,232,217	33,046 39
Sauk	21,873,763	36,030,946	24,295 00
Sawyer	3,837,918	4,135,918	19,551 80
Shawano	11,820,419	12,576,000	17,941 33
Sheboygan	39,347,433	46,330,149	65,051 01
Taylor	6,039,826	6,576,402	25,515 05
Trempealeau	11,574,834	13,857,764	21,774 80
Vernon	14,906,748	17,400,000	35,032 41
Vilas	2,115,881	5,000,000	12,176 98
Walworth	32,018,699	41,628,770	56,165 32
Washburn	2,898,587	2,855,751	12,788 05
Washington	22,833,732	24,766,031	21,037 57
Waukesha	23,906,763	34,394,242	34,836 63
Waupaca	17,097,439	21,042,000	41,167 78
Waushara	10,144,040	9,823,198	11,568 12
Winnebago	42,505,620	50,283,400	79,757 09
Wood	13,267,577	13,897,000	55,896 19
Total	\$1,411,297,523	\$1,453,286,715	\$4,682,499 95

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Public buildings.	Pavements and sewers.	Water works.
Adams	\$4,398 94	.....	.....
Ashland .....	.....	.....	.....
Barron .....	.....	.....	65 16
Bayfield	1,700 00	.....	1,200 00
Brown	3,000 00	24,220 24	.....
Buffalo .....	.....	822 46	.....
Burnett .....	.....	.....	.....
Calumet .....	.....	.....	.....
Chippewa	3,501 77	127 00	2,550 00
Clark	500 00	.....	120 00
Columbia	1,450 00	3,106 14	5,400 00
Crawford .....	.....	.....	.....
Dane	500 00	38,129 10	10,000 00
Dodge	1,220 02	1,307 79	1,477 32
Door	214 00	.....	.....
Douglas .....	.....	.....	.....
Dunn .....	.....	2,238 66	.....
Eau Claire .....	.....	11,604 81	.....
Florence	1,000 00	.....	.....
Fond du Lac	1,200 00	16,185 63	782 68
Forest	2,700 00	11,615 00	.....
Grant	1,500 00	4,173 10	1,600 00
Green	3,500 00	.....	.....
Green Lake .....	.....	.....	.....
Iowa .....	.....	.....	600 00
Iron	425 00	.....	1,500 00
Jackson	350 00	1,500 00	.....
Jefferson .....	.....	1,748 79	.....
Juneau	550 00	177 11	1,200 37
Kenosha .....	.....	1,140 00	.....
Kewaunee	1,002 91	.....	.....
La Crosse	2,050 00	6,000 00	18,000 00
Lafayette	1,000 00	.....	675 00
Langlade	656 00	4,500 00	.....
Lincoln	800 00	4,600 00	.....
Manitowoc	2,160 00	13,967 27	.....
Marathon	1,202 30	.....	.....
Marinette	1,600 00	31,405 89	186 82
Marquette .....	.....	.....	.....
Milwaukee .....	.....	194,962 17	5,925 00
Monroe .....	.....	163 67	.....
Oconto	515 00	2,058 82	.....
Oneida	500 00	5,000 00	4,100 00
Outagamie	2,500 00	3,048 12	.....
Ozaukee .....	.....	1,079 71	.....
Pepin	500 00	.....	.....

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Public buildings.	Pavements and sewers.	Water works.
Pierce	634 00	.....	.....
Polk .....	.....	400 00	1,470 00
Portage	100 00	6,155 00	200 00
Price	500 00	.....	3,083 00
Racine .....	.....	.....	.....
Richland	225 00	500 20	.....
Rock	4,027 50	1,000 00	1,086 08
Rusk	1,055 00	.....	.....
St. Croix	975 00	.....	2,500 00
Sauk	402 80	6,650 00	2,640 00
Sawyer	975 00	.....	6,000 00
Shawano	325 00	2,700 05	.....
Sheboygan .....	.....	11,435 24	3,000 00
Taylor	242 00	1,010 00	1,000 00
Trempealeau .....	.....	575 00	1,699 38
Vernon .....	.....	.....	420 00
Vilas .....	.....	1,000 00	5,500 00
Walworth	4,065 96	1,450 00	2,300 00
Washburn	290 00	.....	.....
Washington .....	.....	.....	.....
Waukesha .....	.....	.....	1,500 00
Waupaca .....	.....	48 00	3,285 00
Waushara .....	.....	.....	.....
Winnebago	7,075 83	20,628 10	19,661 80
Wood	1,596 62	16 55	2,291 31
Total	\$64,685 65	\$438,449 62	\$113,018 92

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Lighting plants.	Police departments.	Fire departments.
Adams			
Ashland		\$6,930 19	\$13,511 73
Barron	\$289 74		
Bayfield		600 00	500 00
Brown			7,000 00
Buffalo			
Burnett			
Calumet	289 64		
Chippewa		3,900 00	4,925 00
Clark	715 00		
Columbia	6,777 00	3,216 82	2,100 00
Crawford			
Dane	350 00	12,350 00	26,740 00
Dodge	350 00	500 00	1,000 00
Door			4,000 00
Douglas		15,800 00	43,500 00
Dunn	3,387 84		5,000 00
Eau Claire		540 00	
Florence	1,250 00		
Fond du Lac	5,550 00		200 00
Forest		940 00	
Grant	2,500 00	3,550 00	400 00
Green	1,000 00	2,000 00	100 00
Green Lake	1,000 00		
Iowa	2,000 00	1,505 00	
Iron	1,690 00	2,960 00	2,500 00
Jackson			
Jefferson			150 00
Juneau			
Kenosha		5,000 00	7,244 16
Kewaunee			
La Crosse	900 00	20,150 00	37,000 00
Lafayette			
Langlade		2,000 00	5,500 00
Lincoln		5,000 00	7,100 00
Manitowoc	1,500 00	6,200 00	10,820 00
Marathon	227 50		
Marinette	600 00	7,679 60	14,553 10
Marquette			
Milwaukee		370,600 00	475,500 00
Monroe			
Oconto		150 00	1,800 00
Oneida		3,500 00	5,300 00
Outagamie		3,350 00	7,010 00
Ozaukee	2,860 00	1,000 00	1,000 00
Pepin			

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Lighting plants.	Police departments.	Fire departments.
Pierce .....	.....	.....	.....
Polk .....	.....	2,975 00	7,300 00
Portage .....	.....	680 00	.....
Price	1,848 00	12,000 00	19,000 00
Racine .....	.....	.....	.....
Richland .....	.....	.....	.....
Rock	1,020 00	1,080 00	15,500 00
Rusk	1,170 00	.....	.....
St. Croix	1,500 00	1,730 00	400 00
Sauk	6,625 00	2,100 00	3,500 00
Sawyer .....	.....	.....	.....
Shawano	2,100 00	.....	.....
Sheboygan	3,000 00	10,000 00	23,197 46
Taylor	350 00	.....	.....
Trempealeau	250 00	.....	.....
Vernon	605 00	.....	500 00
Vilas .....	.....	.....	.....
Walworth	3,500 00	.....	.....
Washburn	200 00	70 00	.....
Washington .....	.....	.....	.....
Waukesha	8,000 00	2,800 00	3,000 00
Waupaca	2,177 50	1,300 00	25 00
Waushara .....	.....	.....	.....
Winnebago	8,537 92	19,510 00	33,193 67
Wood .....	.....	12 00	.....
Total	\$74,120 14	\$533,638 61	\$790,070 12

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Hydrant rentals.	Support of poor.	Loans or interest.
Adams			\$412 00
Ashland	\$9,679 48		24,209 34
Barron	1,074 95	\$1,693 26	2,556 25
Bayfield	7,800 00	1,600 00	1,200 00
Brown	16,050 00	1,590 00	318 75
Buffalo		384 00	1,238 00
Burnett		1,825 00	1,809 80
Calumet		1,120 00	3,225 00
Chippewa	8,250 00		11,856 00
Clark		2,900 00	4,495 26
Columbia	1,360 00		4,550 15
Crawford			
Dane			54,051 60
Dodge	6,122 84	1,192 16	14,912 05
Door		1,700 00	
Douglas	24,200 00		4,818 00
Dunn		1,438 00	2,450 00
Eau Claire	17,500 00	950 00	17,125 54
Florence		500 00	567 50
Fond du Lac	4,900 00	6,671 26	11,841 79
Forest		1,711 00	
Grant	2,700 00	3,020 75	9,141 53
Green	5,332 60		5,000 00
Green Lake	4,500 00	1,677 66	12,035 00
Iowa			250 00
Iron	4,000 00		4,770 78
Jackson		1,100 00	1,600 00
Jefferson	3,989 59		15,452 93
Juneau			
Kenosha	9,204 00	4,718 66	
Kewaunee	3,628 43	402 00	700 00
La Crosse			67,570 00
Lafayette		979 80	2,815 00
Langlade	5,557 94	3,036 00	5,176 00
Lincoln	7,000 00		10,432 84
Manitowoc	14,050 00	9,204 00	27,330 00
Marathon		3,389 21	11,979 00
Marinette	8,560 00	11,029 46	5,478 40
Marquette		490 50	1,000 00
Milwaukee			3,650 00
Monroe			3,108 00
Oconto	7,000 00	1,727 00	871 00
Oneida	8,000 00		8,024 80
Outagamie	18,000 00	4,253 47	108,055 59
Ozaukee		2,155 08	6,100 00
Pepin		200 00	

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	Hydrant rentals.	Support of poor.	Loans or interest.
Pierce		1,100 00	3,942 30
Polk		2,450 00	277 00
Portage	6,000 00	2,986 00	7,152 50
Price		4,557 00	528 49
Racine	19,500 00	280 00	.....
Richland			1,805 59
Rock	1,200 00		3,190 00
Rusk		840 00	900 00
St. Croix	38 75	650 00	3,669 23
Sauk	4,000 00		14,131 25
Sawyer		300 00	335 39
Shawano		1,560 00	.....
Sheboygan	12,243 63	1,150 00	14,403 03
Taylor		1,650 00	5,315 03
Trempealeau	850 00	4,160 00	1,760 00
Vernon			1,965 00
Vilas		2,300 00	4,242 60
Walworth			8,133 12
Washburn		1,175 00	590 86
Washington			1,512 50
Waukesha	10,220 00	850 00	10,018 00
Waupaca		500 00	156 40
Waushara		1,598 00	1,398 90
Winnebago	14,000 00	16,353 08	53,480 48
Wood		839 00	11,470 00
Total	\$266,512 21	\$117,956 35	\$622,555 57

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	School dis- trict tax.	Highway tax.	Poll tax.
Adams	\$10,203 60	\$12,221 43	\$1,801 56
Ashland	109,306 50	18,744 58	.....
Barron	44,194 60	29,460 15	2,773 57
Bayfield	54,301 88	16,139 85	33 00
Brown	44,766 18	34,027 94	2,047 50
Buffalo	23,064 42	19,541 90	2,990 50
Burnett	14,542 98	14,351 83	1,668 50
Calumet	16,317,31	31,235 06	1,259 50
Chippewa	38,896 67	34,505 79	8,730 59
Clark	49,239 92	34,426 41	2,816 75
Columbia	53,312 59	34,923 86	2,821 25
Crawford	20,317,75	16,104 19	2,869 39
Dane	136,867 98	65,972 27	6,898 00
Dodge	66,361 39	60,507 07	2,777 00
Door	22,553 29	20,072 67	2,588 50
Douglas	196,489 00	22,300 00	.....
Dunn	50,262 80	24,971 00	3,041 97
Eau Claire	100,152 87	37,369 04	1,702 00
Florence	18,025 85	5,900 00	.....
Fond du Lac	110,892 10	48,187 10	3,282 00
Forest	34,365 00	3,300 00	98 00
Grant	81,860 10	50,007 76	4,153 50
Green	52,688 37	27,600 19	1,350 82
Green Lake	27,855 99	17,063 19	1,032 50
Iowa	50,855 25	26,012 86	4,301 84
Iron	27,146 22	14,316 80	.....
Jackson	26,339 16	24,119 11	3,288 00
Jefferson	63,222 74	37,859 74	2,648 75
Juneau	44,880 09	23,160 69	2,118 50
Kenosha	52,062 56	12,059 68	322 00
Kewaunee	19,298 85	31,297 29	1,935 12
La Crosse	19,808 11	13,739 69	1,838 35
Lafayette	48,899 31	26,380 73	1,896 50
Langlade	41,665 13	17,655 25	1,013 00
Lincoln	50,233 85	25,188 11	3,832 99
Manitowoc	78,354 57	56,133 98	2,743 50
Marathon	85,343 13	53,522 67	3,828 00
Marinette	44,624 16	29,124 09	662 50
Marquette	12,688 50	13,738 07	1,635 00
Milwaukee	124,739 28	78,189 94	1,585 50
Monroe	51,018 53	35,203 03	3,546 50
Oconto	27,420 78	27,106 60	1,472 50
Oneida	54,738 50	17,773 66	.....
Outagamie	91,063 59	47,712 09	7,659 38
Ozaukee	23,647 53	31,306 29	1,443 00

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	School dis- district tax.	Highway tax.	Poll tax.
Pepin	10,167 81	8,846 32	1,158 00
Pierce	45,487 24	30,030 99	3,347 00
Polk	33,281 77	32,947 73	2,876 00
Portage	36,658 98	24,043 52	3,584 70
Price	48,307 81	31,434 23	601 50
Racine	26,440 42	27,468 08	414 00
Richland	31,410 96	29,644 50	2,667 00
Rock	108,411 48	27,181 37	3,702 32
Rusk	42,490 33	38,603 98	424 50
St. Croix	60,395 82	33,377 16	2,712 45
Sauk	68,544 96	34,249 26	4,107 00
Sawyer	35,280 00	29,604 67	13 50
Shawano	30,966 12	39,366 17	3,760 50
Sheboygan	101,100 12	53,680 61	3,470 05
Taylor	38,262 32	31,305 57	1,180 50
Trempealeau	28,685 67	28,978 36	3,288 00
Vernon	37,483 46	32,708 10	3,996 50
Vilas	17,127 00	12,500 00	.....
Walworth	107,514 06	37,926 99	2,103 00
Washburn	26,185 25	14,641 39	1,118 50
Washington	32,624 89	46,533 08	2,890 50
Waukesha	67,284 67	52,805 23	1,775 00
Waupaca	47,633 26	39,534 07	3,231 50
Waushara	26,405 28	17,635 24	2,936 83
Winnebago	147,534 65	64,884 94	1,593 00
Wood	63,576 69	23,479 01	1,467 00
Total	\$3,734,150 00	\$2,163,944 22	\$162,926 18

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	All other purposes.	Overrun of tax roll.	Total of town, city and village taxes.
Adams	\$3,871 38	\$36 30	\$32,945 21
Ashland	16,328 27	442 81	207,677 90
Barron	19,843 98	344 27	126,022 53
Bayfield	13,566 75	1,340 81	154,166 52
Brown	92,788 20	227 66	254,452 30
Buffalo	5,636 14	141 23	71,059 89
Burnett	3,510 43	43 96	44,526 21
Calumet	13,630 91	192 12	81,418 61
Chippewa	59,192 58	1,110 96	200,946 12
Clark	27,031 65	378 03	151,994 33
Columbia	16,159 09	187 03	194,688 51
Crawford	6,434 64	313 94	59,907 95
Dane	61,770 02	411 62	523,810 81
Dodge	16,118 29	464 10	207,874 43
Door	15,735 32	164 57	78,780 07
Douglas	14,823 92	394 19	458,945 77
Dunn	21,144 59	858 00	134,493 73
Eau Claire	29,642 11	211 19	304,475 56
Florence	50 00	20 10	35,533 45
Fond du Lac	23,604 01	846 02	322,265 38
Forest	2,024 96	26 59	72,606 55
Grant	33,190 20	1,190 24	245,696 27
Green	7,818 96	371 05	136,923 18
Green Lake	8,151 67	194 56	85,697 91
Iowa	15,641 12	173 07	127,566 74
Iron	2,878 75	34 16	68,781 71
Jackson	8,886 95	221 03	86,812 03
Jefferson	25,252 62	315 39	207,337 41
Juneau	15,719 00	36 19	109,101 74
Kenosha	28,966 23	50 71	165,972 54
Kewaunee	6,053 81	253 83	76,397 67
La Crosse	6,226 55	74 68	298,614 40
Lafayette	15,324 68	1,004 41	125,877 73
Langlade	18,419 40	2,747 87	123,176 59
Lincoln	20,382 06	61 82	164,512 64
Manitowoc	25,116 55	151 94	283,231 92
Marathon	47,569 03	804 39	262,509 11
Marinette	96,454 30	169 79	263,990 02
Marquette	3,757 63	151 50	45,336 99
Milwaukee	23,182 25	532 28	3,680,524 37
Monroe	16,509 52	373 98	149,652 27
Oconto	37,258 14	442 51	137,417 17
Oneida	11,455 46	817 67	136,722 17
Outagamie	28,782 36	1,250 29	353,525 62

*"D"—Valuation of Property and Taxes Levied.*APPENDIX D.—Statement showing items of town, city and village taxes, 1905—
Continued.

Counties.	All other purpo-es.	Overrun of tax roll.	Total of town, city and vil- lage taxes.
Ozaukee	7,889 27	128 96	86,143 25
Pepin	1,340 00	299 95	31,325 90
Pierce	14,939 42	162 39	118,194 66
Polk	10,900 67	381 65	101,590 09
Portage	12,388 70	789 29	132,207 61
Price	13,840 06	214 64	133,576 01
Racine	248,577 21	172 24	359,231 95
Richland	11,586 18	75 66	111,363 85
Rock	110,668 19	613 11	370,130 20
Rusk	6,857 93	2,870 21	106,512 20
St. Croix	3,660 21	218 94	144,873 95
Sauk	24,943 24	246 16	196,434 67
Sawyer	2,510 00	119 12	94,689 48
Shawano	12,155 21	744 29	111,618 67
Sheboygan	45,336 28	366 76	347,434 19
Taylor	17,517 27	277 54	123,625 28
Trempealeau	20,664 50	210 22	112,895 93
Vernon	22,989 05	399 71	125,599 23
Vilas .....	.....	273 63	55,620 21
Walworth	11,741 04	103 57	235,003 06
Washburn	4,521 33	411 76	61,992 14
Washington	4,983 74	721 47	110,303 75
Waukesha	8,841 31	202 89	202,133 73
Waupaca	21,174 57	817 99	161,051 07
Waushara	9,241 36	372 24	71,155 97
Winnebago	35,281 46	6,432 46	527,924 48
Wood	21,626 40	366 25	182,637 02
Total	1,672,079 08	37,631 96	15,474,238 58

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, levied in and by the different counties of the state for the year ending on the 1st day of December, 1905, compiled from statements of the various county clerks.

Counties.	For county purposes.	County school tax.
Adams	11,998 34	6,338 64
Ashland	70,993 67	14,709 80
Barron	27,245 38	21,526 68
Bayfield	62,314 11	9,266 88
Brown	65,000 00	35,119 28
Buffalo	12,450 00	14,300 00
Burnett	12,091 17	8,950 00
Calumet	13,966 81	12,602 80
Chippewa	44,183 55	24,435 36
Clark	39,301 21	22,022 56
Columbia	35,757 00	19,821 48
Crawford	22,481 67	12,342 12
Dane	93,820 67	44,420 00
Dodge	68,992 44	30,460 36
Door	14,746 85	14,188 44
Douglas	123,120 31	19,208 00
Dunn	36,847 00	19,421 64
Eau Claire	48,803 66	24,596 04
Florence	11,640 02	.....
Fond du Lac	83,348 02	29,716 40
Forest	19,240 00	2,165 80
Grant	73,024 27	25,370 24
Green	55,303 28	14,286 44
Green Lake	23,740 43	11,264 12
Iowa	36,753 08	14,756 84
Iron	32,400 00	11,253 76
Jackson	47,531 00	13,450 00
Jefferson	44,243 76	23,659 16
Juneau	36,646 02	14,300 16
Kenosha	27,192 03	14,882 00
Kewaunee	21,820 00	12,916 40
La Crosse	94,175 00	29,280 44
Lafayette	25,000 00	13,541 64
Langlade	47,000 00	10,986 15
Lincoln	51,440 00	15,945 00
Manitowoc	73,230 00	31,401 16
Marathon	75,295 04	38,837 40
Marinette	87,330 00	25,561 90
Marquette	14,330 00	8,002 68
Milwaukee	990,631 93	238,533 96
Monroe	55,077 14	19,866 56
Oconto	30,392 50	18,478 88
Oneida	39,563 95	.....
Outagamie	54,750 46	33,554 00

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, 1905—Continued.

Counties.	For county purposes.	County school tax.
Ozaukee	22,100 00	12,406 80
Pepin	8,000 00	5,372 36
Pierce	36,480 00	15,972 04
Polk	26,489 72	15,160 60
Portage	32,198 03	24,464 72
Price	36,683 18	8,712 20
Racine	73,742 82	32,540 00
Richland	25,963 34	13,980 00
Rock	70,000 00	34,296 08
Rusk	23,100 00	6,113 24
St. Croix	22,856 24	19,712 44
Sauk	49,651 59	22,036 28
Sawyer	20,271 78	2,412 76
Shawano	36,200 00	22,469 41
Sheboygan	68,151 78	37,263 52
Taylor	40,688 70	9,665 99
Trempealeau	27,387 70	17,369 52
Vernon	28,896 00	20,033 16
Vilas	22,000 00	6,000 00
Walworth	49,284 79	16,801 12
Washburn	15,000 00	6,450 00
Washington	27,677 52	17,263 68
Waukesha	77,139 08	21,920 64
Waupaca	57,930 04	22,328 32
Waushara	15,000 00	10,677 52
Winnebago	69,667 50	38,392 48
Wood	49,783 72	23,102 52
Total	3,987,555 30	1,508,658 60

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, 1905—Continued.

Counties.	Salary of supt. schools.	Total county taxes (excl. of town, city and village taxes).
Adams		18,336 98
Ashland		86,955 72
Barron	1,252 25	49,874 06
Bayfield	1,102 00	72,480 99
Brown	900 00	101,319 28
Buffalo	1,200 00	27,550 00
Burnett	800 00	21,941 17
Calumet	900 00	26,569 61
Chippewa		69,807 11
Clark	1,188 20	61,323 77
Columbia		57,178 48
Crawford	1,600 00	37,417 13
Dane	2,593 34	140,940 67
Dodge	2,700 00	100,852 80
Door	1,400 00	30,185 59
Douglas	1,250 30	143,528 31
Dunn	1,200 00	57,468 64
Eau Claire	1,200 00	74,299 70
Florence	900 00	11,880 02
Fond du Lac	240 00	113,064 42
Forest		22,205 80
Grant	800 00	99,594 51
Green	1,290 00	70,849 72
Green Lake	1,260 00	36,354 55
Iowa	1,350 00	52,409 92
Iron	900 00	44,353 76
Jackson	700 00	61,981 00
Jefferson	1,000 00	69,302 92
Juneau	1,400 00	52,342 58
Kenosha	1,396 40	47,924 03
Kewaunee	850 00	34,736 40
La Crosse		124,655 44
Lafayette	1,200 00	39,741 64
Langlade	1,200 00	58,786 15
Lincoln	800 00	68,385 00
Manitowoc	1,000 00	106,031 16
Marathon	1,400 00	116,182 44
Marinette	2,050 00	114,191 90
Marquette	1,300 00	23,232 68
Milwaukee	900 00	1,231,765 89
Monroe	2,600 00	74,943 70
Oconto		49,871 38
Oneida	1,000 00	40,613 95
	1,050 00	

"D"—Valuation of Property and Taxes Levied.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, 1905—Continued.

Counties.	Salary of supt. of schools.	Total county taxes (excl. of town, city and village taxes).
Outagamie	1,200 00	89,504 46
Ozaukee	900 00	35,406 80
Pepin .....	.....	13,372 36
Pierce	1,000 00	53,452 04
Polk	800 00	42,450 32
Portage	1,000 00	57,662 75
Price	1,100 00	46,495 38
Racine	1,350 00	107,632 82
Richland	1,000 00	40,943 34
Rock	1,600 00	105,896 08
Rusk	1,795 95	31,009 19
St. Croix	1,871 42	44,440 10
Sauk	1,950 00	73,637 87
Sawyer	500 00	23,184 54
Shawano	1,060 00	59,729 44
Sheboygan	1,655 12	107,070 42
Taylor	900 00	51,254 69
Trempealeau	900 00	45,657 22
Vernon	1,200 00	50,129 16
Vilas	500 00	28,500 00
Walworth	1,200 00	67,285 91
Washburn .....	.....	21,450 00
Washington	1,130 31	46,071 51
Waukesha .....	.....	99,059 72
Waupaca	1,300 00	81,558 36
Waushara .....	.....	25,677 52
Winnebago	1,100 00	109,159 98
Wood	1,500 00	74,386 24
Total	74,295 29	5,570,509 19

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st day of December, 1904.

Counties	Support of poor.	County buildings.	Railroad aid or in- debtedness.
Adams	\$1,000 00	.....	.....
Ashland	10,262 87	\$1,912 01	\$12,886 74
Barron	2,163 42	169 80	.....
Bayfield	4,261 57	.....	26,090 64
Brown	6,802 36	1,000 00	7,535 00
Puffinb.	2,188 49	.....	.....
Burnett	167 68	43 20	.....
Calumet.*	1,038 69	369 05	.....
Chippewa	3,709 86	5,505 51	.....
Clark	1,521 68	.....	.....
Columbia	11,697 18	.....	.....
Crawford	3,674 99	.....	.....
Dane	14,803 77	5,322 06	.....
Dodge	1,943 16	1,870 33	.....
Dor	1,100 00	2,450 00	4,575 00
Douglas	21,115 41	3,402 42	.....
Dunn	696 75	687 82	.....
Eau Claire	697 48	.....	.....
Florence	518 14	.....	.....
Fond du Lac	2,298 22	5,519 95	.....
Forest	195 35	.....	.....
Grant	855 97	41,504 77	.....
Green	2,031 64	1,265 86	.....
Green Lake	724 88	5,525 09	.....
Iowa	2,576 23	.....	.....
Iron	1,199 95	513 75	.....
Jackson.*	1,555 32	.....	.....
Jefferson	7,500 00	3,150 00	.....
Juneau	5,568 06	.....	.....
Kenosha .....	.....	.....	.....
Kewaunee*	2,816 43	289 66	.....
La Crosse	12,000 00	28,075 00	.....
Lafayette	8,143 07	.....	.....
Langlade	1,674 27	.....	.....
Lincoln	5,211 88	11,087 76	.....
Manitowoc.*	1,105 72	1,326 69	16,240 00
Marathon	5,392 66	.....	.....
Marinette	3,500 00	.....	1,550 00
Marquette	415 00	200 00	.....
Milwaukee	37,178 61	13,054 57	.....
Monroe	4,300 00	9,180 00	.....
Oconto	1,300 73	7,231 09	.....
Oneida	4,160 86	.....	.....
Outagamie	3,632 89	500 00	.....

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purpose for which county tax was expended, 1904—Continued.

Counties.	Support of poor.	County buildings.	Railroad aid or in- debtedness.
Ozaukee	1,436 20	2,462 37	.....
Pepin .....	.....	235 00	.....
Pierce	5,808 15	.....	.....
Polk.*	1,573 65	.....	.....
Portage	1,634 05	2,359 77	16,750 00
Price	1,570 76	346 00	.....
Racine	5,400 86	.....	.....
Richland	3,400 00	20,000 00	.....
Rock	6,000 00	1,537 22	.....
Rusk	214 30	.....	.....
St. Croix	2,670 24	.....	.....
Sauk	8,200 00	700 00	.....
Sawyer	2,721 77	.....	.....
Shawano	3,034 59	1,561 31	.....
Sheboygan	4,894 30	800 00	.....
Taylor	1,500 00	1,300 00	.....
Trempealeau	1,401 98	525 59	.....
Vernon	5,806 08	5,843 00	.....
Vilas	1,386 32	.....	.....
Walworth	17,327 26	4,000 00	.....
Washburn	601 78	450 00	.....
Washington	800 00	6,375 00	.....
Waukesha.*	3,838 92	20,000 00	.....
Waupaca	4,259 04	4,500 00	.....
Waushara.*	1,300 69	2,238 41	.....
Winnebago	1,400 00	7,000 00	.....
Wood	2,689 70	2,005 36	.....
Total	\$295,571 88	\$235,395 33	\$85,627 38

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purpose for which county tax was expended, 1904*—Continued.

Counties.	Roads and bridges.	Salaries of county officers.	Court expenses.
Adams	1,200 00	3,400 00	1,600 00
Ashland	6,100 00	11,908 83	9,565 68
Barron	2,494 25	9,043 66	1,082 29
Bayfield	50 00	9,709 35	5,496 85
Brown	782 50	12,725 00	15,437 73
Buffalo	2,600 00	3,555 00	4,115 39
Burnett		2,725 00	893 14
Calumet *		4,818 96	1,511 63
Chippewa	11,392 87	10,750 00	876 00
Clark *	13,144 61	5,900 00	4,850 10
Columbia	3,790 73	8,900 00	2,561 16
Crawford	1,023 00	7,800 00	3,142 56
Dane	1,000 00	17,933 30	13,603 73
Dodge	4,220 00	12,025 00	6,600 00
Door		5,000 00	734 06
Douglas	11,958 41	17,408 54	22,640 38
Dunn	9,277 00	6,880 00	1,193 60
Eau Claire	8,446 00	5,464 00	5,699 97
Florence	1,925 60	4,524 16	548 00
Fond du Lac		12,100 00	6,702 12
Forest	575 00	9,835 79	2,363 76
Grant	20,070 86	7,500 00	3,000 00
Green	166 90	6,831 68	2,176 30
Green Lake		4,000 00	1,378 04
Iowa		5,550 00	3,263 00
Iron	2,545 00	6,724 80	2,136 60
Jackson *	1,750 00	6,960 01	3,199 53
Jefferson	2,000 00	11,265 00	2,100 00
Juneau	4,670 18	5,000 00	4,261 00
Kenosha	4,602 50	9,778 50	2,818 18
Kewaunee *		4,649 53	1,018 34
La Crosse	8,000 00	14,000 00	10,000 00
Lafayette	1,500 00	7,124 81	1,124 68
Langlade	680 00	5,969 32	2,529 52
Lincoln		6,233 96	8,625 26
Manitowoc *	3,237 50	12,094 00	5,216 82
Marathon	12,000 00	17,901 86	5,000 00
Marinette	3,262 47	8,211 60	4,520 51
Marquette		3,825 00	950 00
Milwaukee	975 83	248,586 97	79,329 35
Monroe	5,137 50	8,300 00	4,000 00
Oconto		6,310 00	1,278 29
Oneida		9,236 26	3,605 78
Outagamie	6,091 66	10,381 34	11,883 97
Ozaukee		5,350 00	3,719 38
Pepin		2,522 92	4,830 45

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purpose for which county tax was expended, 1904—Continued.*

Counties.	Roads and bridges.	Salaries of county officers.	Court expenses.
Pierce	650 00	5,500 00	3,346 81
Polk *	533 00	5,990 83	.....
Portage	5,334 95	6,052 50	13,030 30
Price	2,507 43	7,019 82	3,470 56
Racine .....	.....	12,800 00	6,820 25
Richland .....	.....	4,502 75	2,976 89
Rock .....	.....	17,523 33	6,433 50
Rusk	1,565 25	6,991 54	1,107 86
St. Croix	2,000 00	4,990 00	3,447 53
Sauk	3,600 00	8,050 00	5,000 00
Sawyer	1,457 52	5,880 01	3,092 77
Shawano	4,000 00	6,460 00	5,168 68
Sheboygan .....	.....	10,800 00	12,433 03
Taylor	3,347 69	6,401 45	3,000 00
Trempealeau	5,280 00	4,150 00	2,667 38
Vernon	18,767 41	4,850 00	2,999 30
Vilas .....	.....	7,250 00	4,262 14
Walworth .....	.....	8,780 00	4,500 00
Washburn	500 00	4,950 00	2,054 00
Washington .....	.....	7,400 00	1,920 00
Waukesha *	300 00	15,172 00	10,000 00
Waupaca	5,640 93	7,151 10	4,498 86
Waushara * .....	.....	3,247 76	946 16
Winnebago .....	.....	19,600 00	8,000 00
Wood .....	.....	9,069 96	5,276 03
Total	212,154 55	817,297 20	399,635 20

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purpose for which county tax was expended, 1904*—Continued.

Counties.	Sheriff's account.	Jail expenses.
Adams	681 40	214 50
Ashland	7,767 27	1,214 25
Barron	3,353 35	.....
Bayfield	5,818 20	2,496 40
Brown	2,012 80	500 00
Buffalo	1,377 30	585 23
Burnett	1,425 00	356 96
Calumet *	777 99	.....
Chippewa	7,014 62	838 78
Clark *	2,546 40	1,024 00
Columbia .....	.....	.....
Crawford	2,539 00	.....
Dane	1,981 05	4,358 88
Dodge	4,874 87	3,322 20
Door	1,381 87	200 00
Douglas	10,099 19	4,320 00
Dunn	2,428 48	288 33
Eau Claire	5,231 24	5,156 79
Florence	400 00	200 00
Fond du Lac	15,593 95	.....
Forest	617 34	.....
Grant	3,716 25	840 06
Green	3,953 56	530 69
Green Lake	2,500 00	.....
Iowa	1,647 94	70 64
Iron	711 14	2,499 96
Jackson *	3,419 67	.....
Jefferson	4,696 25	.....
Juneau	3,337 22	236 02
Kenosha .....	.....	.....
Kewaunee *	663 43	.....
La Crosse	4,000 00	.....
Lafayette	2,500 00	.....
Langlade	3,671 49	1,493 58
Lincoln	4,319 56	41 45
Manitowoc *	2,701 92	1,415 26
Marathon	2,745 94	1,800 00
Marinette	10,410 95	1,000 00
Marquette	800 00	50 00
Milwaukee	14,122 65	.....
Monroe	1,720 00	956 00
Oconto	3,705 72	636 96
Oneida	1,435 57	2,554 52
Outagamie	3,547 68	300 00
Ozaukee	1,648 12	932 54
Pepin	390 00	80 00

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purpose for which county tax was expended, 1904.—Continued.

Counties.	Sheriff's account.	Jail expenses.
Pierce	1,765 29	400 00
Polk *	2,675 72	67 89
Portage	5,819 13	963 79
Price	400 00	2,845 65
Racine		4,750 00
Richland	1,500 68	
Rock	226 60	2,500 00
Rusk		154 75
St. Croix	4,728 53	957 96
Sauk	1,000 00	1,000 00
Sawyer	1,325 50	514 31
Shawano	2,641 68	490 00
Sheboygan	2,000 03	
Taylor	1,500 00	2,000 00
Trempealeau	1,574 18	
Vernon	2,124 81	282 56
Vilas	2,044 95	
Walworth	3,000 00	
Washburn	953 25	500 00
Washington	1,309 00	250 00
Waukesha *	6,834 28	2,181 95
Waupaca	2,904 27	555 86
Waushara *	966 01	
Winnebago	10,000 00	5,000 00
Wood	3,050 46	
Total	220,680 66	65,928 72

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purpose for which county tax was expended, 1904—Continued.

Counties.	Relief for indi- gent soldiers.	All other coun- ty expenses.	Total tax ex- pended.
Adams	\$363 77	\$2,796 98	\$11,256 65
Ashland	782 18	5,249 87	67,649 70
Barron	1,194 50	7,414 20	26,915 47
Bayfield	605 03	19,167 35	73,695 39
Brown	2,662 00	94,726 34	144,183 73
Buffalo .....	.....	6,238 03	20,659 44
Burnett	155 50	4,706 41	10,472 89
Calumet	899 85	3,952 53	13,368 70
Chippewa	2,893 09	19,124 59	62,105 32
Clark	474 50	60,460 62	89,921 91
Columbia	1,432 11	1,348 07	29,729 25
Crawford	945 00	10,621 23	29,795 78
Dane	3,952 50	37,592 25	100,547 54
Dodge	1,400 00	17,899 86	54,155 42
Door	600 00	5,000 00	21,040 93
Douglas	3,288 19	23,040 51	117,273 05
Dunn	1,000 10	7,954 44	30,406 52
Eau Claire	3,575 00	7,850 52	42,121 00
Florence	135 90	3,218 72	11,470 52
Fond du Lac	2,297 33	16,692 10	61,203 67
Forest	518 00	9,854 50	23,959 74
Grant	2,390 60	25,489 50	105,367 41
Green	1,999 98	6,812 00	25,768 61
Green Lake	800 00	6,129 58	21,057 50
Iowa	2,144 00	27,272 80	42,524 61
Iron	180 00	14,429 58	30,940 78
Jackson	164 68	53,567 02	70,616 23
Jefferson	3,056 59	37,967 32	71,735 16
Juneau	665 00	9,254 13	32,991 61
Kenosha	939 54	9,220 01	27,358 73
Kewaunee	300 00	8,664 68	18,402 07
La Crosse	2,000 00	22,500 00	100,575 00
Lafayette	1,556 50	28,010 32	49,959 38
Langlade	961 04	25,799 84	42,779 06
Lincoln	376 20	9,969 15	45,865 22
Manitowoc	1,952 53	28,471 38	73,761 82
Marathon	1,268 98	25,020 36	71,129 80
Marinette	2,500 00	20,000 00	54,955 53
Marquette	290 00	5,600 00	12,130 00
Milwaukee	14,574 40	499,238 70	907,061 08
Monroe .....	.....	26,422 40	60,015 90
Oconto	260 00	6,877 21	27,600 00
Oneida	383 10	13,658 08	35,034 17
Outagamie	3,500 00	108,166 26	148,003 80
Ozaukee	50 00	8,401 39	24,000 00
Pepin .....	.....	3,303 16	11,361 53

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purpose for which county tax was expended, 1904*—Continued.

Counties.	Relief for indi- gent soldiers.	All other coun- ty expenses.	Total tax ex- pended.
Pierce	574 21	4,079 51	22,123 88
Polk	1,015 00	6,840 42	18,696 51
Portage	275 00	16,973 45	69,192 94
Price	435 25	13,103 36	31,698 83
Racine	2,000 00	27,038 78	58,809 89
Richland	779 56	29,990 00	63,149 89
Rock	4,100 00	4,995 28	43,315 93
Rusk .....	.....	14,406 29	24,439 99
St. Croix	489 69	33,377 43	52,661 38
Sauk	700 00	24,000 00	52,250 00
Sawyer .....	.....	8,310 30	23,302 18
Shawano	1,082 26	8,798 68	33,237 20
Sheboygan	4,000 00	18,613 74	53,541 10
Taylor	500 00	26,229 07	45,778 21
Trempealeau	1,044 91	15,874 62	32,518 66
Vernon	1,259 25	67,955 51	109,887 92
Vilas .....	.....	8,006 19	22,949 60
Walworth	1,000 00	27,461 01	66,068 27
Washburn	250 00	10,815 97	21,075 00
Washington	666 00	13,742 64	32,462 64
Waukesha	2,434 86	38,159 99	98,922 00
Waupaca	1,490 00	23,794 66	54,794 72
Waushara	200 00	6,101 00	15,000 03
Winnebago	6,000 00	25,000 00	82,000 00
Wood	39 72	14,382 85	36,514 08
Total	\$101,822 80	\$1,883,204 74	\$4,317,318 46

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Statement showing the purposes which the county tax was expended in the several counties for the year ending on the 31st day of December, 1905.

Counties.	Support of poor.	County buildings.	Railroad aid.
Adams	\$1,350 00	.....	.....
Ashland	11,622 49	\$3,340 53	\$12,824 24
Barron	2,254 25	.....	.....
Bayfield	3,385 86	.....	.....
Brown	6,291 01	6,000 00	7,535 00
Buffalo	1,905 70	.....	.....
Burnett	168 00	117 71	.....
Calumet	1,191 40	419 40	.....
Chippewa	3,623 46	1,255 54	9,520 60
Clark	1,316 82	.....	.....
Columbia	16,645 45	.....	.....
Crawford	3,000 00	.....	.....
Dane	15,677 48	.....	.....
Dodge	1,341 84	4,159 35	.....
Door	700 00	600 00	4,365 00
Douglas	15,894 79	2,712 43	.....
Dunn	696 75	726 60	.....
Eau Claire	541 53	5,000 00	.....
Florence	172 00	700 00	.....
Fond du Lac	2,244 03	4,889 60	.....
Forest	318 12	.....	.....
Grant	427 93	27,136 47	17,575 08
Green	2,000 00	1,929 36	.....
Green Lake	942 48	5,700 00	.....
Iowa	3,858 43	.....	.....
Iron	2,261 94	123 00	.....
Jackson	1,921 31	17,787 08	.....
Jefferson	7,500 00	600 00	.....
Juneau	5,371 41	1,133 23	.....
Kenosha	199 35	.....	.....
Kewaunee	2,757 59	.....	.....
La Crosse	12,000 60	44,950 00	.....
Lafayette	3,153 74	.....	.....
Langlade	2,430 36	.....	.....
Lincoln	5,692 48	.....	.....
Manitowoc	1,537 31	8,106 43	16,640 00
Marathon	4,000 00	.....	.....
Marinette	2,178 38	1,892 55	59,139 53
Marquette	550 00	150 00	.....
Milwaukee	31,413 48	56,349 16	.....
Monroe	3,500 00	5,440 00	.....
Oconto	1,336 77	3,183 70	.....
Oneida	3,561 74	.....	.....
Outagamie	4,020 81	2,450 00	.....
Ozaukee	1,596 46	2,356 45	.....

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purposes for which county tax was expended, 1905—Continued.*

Counties.	Support of poor.	County buildings.	Railroad aid.
Pepin	150 00	185 00	.....
Pierce	4,716 16	48,863 01	.....
Polk	3,343 40	3,018 08	.....
Portage	4,059 51	935 17	16,750 00
Price	1,071 81	.....	.....
Racine	4,029 32	.....	.....
Richland	4,752 61	.....	.....
Rock	5,775 60	720 19	.....
Rusk	214 48	5,100 00	.....
St. Croix	2,049 02	.....	.....
Sauk	6,000 00	9,096 00	.....
Sawyer	3,281 66	683 20	.....
Shawano	3,981 10	.....	.....
Sheboygan	5,663 87	1,793 28	.....
Taylor	1,000 00	.....	.....
Trempealeau	1,481 71	.....	.....
Vernon	4,996 06	250 00	.....
Vilas	2,112 25	2,732 23	.....
Walworth	21,158 60	1,000 00	.....
Washburn	1,103 72	200 00	.....
Washington	1,477 72	6,125 00	.....
Waukesha	4,000 00	5,750 00	.....
Waupaca	4,134 92	3,013 11	.....
Waushara	1,014 18	300 00	.....
Winnebago	1,500 00	4,000 00	.....
Wood	3,314 61	3,567 35	.....
Total	\$290,934 06	\$306,540 21	\$144,349 45

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purposes for which county tax was expended, 1905—Continued.

Counties.	Roads and bridges.	Salary of county officers.	Court expenses.
Adams	250 00	3,101 16	884 53
Ashland	500 00	10,928 40	9,082 00
Barron	3,175 00	9,966 50	2,224 74
Bayfield	471 09	13,983 88	3,813 85
Brown	10,603 33	16,153 08	10,438 46
Buffalo	1,145 10	3,679 62	1,679 61
Burnett	616 15	3,044 60	1,466 52
Calumet .....	.....	4,397 27	1,770 61
Chippewa	6,925 98	10,917 00	3,715 31
Clark	11,479 56	5,900 00	9,164 08
Columbia	1,647 37	10,100 00	3,413 39
Crawford	3,459 19	8,000 00	3,000 00
Dane .....	.....	18,783 32	13,480 93
Dodge	5,595 00	12,375 00	6,600 00
Door .....	.....	4,000 00	1,886 92
Douglas .....	.....	18,653 48	20,499 93
Dunn	4,900 00	7,804 61	3,269 48
Eau Claire	7,444 00	5,732 74	5,397 96
Florence	143 00	4,007 60	961 34
Fond du Lac .....	.....	10,920 72	9,652 14
Forest .....	.....	8,324 92	1,700 17
Grant	8,269 96	3,463 20	3,186 81
Green	1,697 46	5,200 00	2,176 30
Green Lake .....	.....	4,000 00	1,183 36
Iowa	479 03	5,824 04	2,241 94
Iron	3,000 00	6,900 00	3,930 61
Jackson	3,683 47	7,198 86	2,899 44
Jefferson	2,560 17	14,995 00	500 00
Juneau	2,523 92	5,451 86	5,763 76
Kenosha	2,325 00	9,627 19	4,218 53
Kewaunee .....	.....	5,060 00	1,460 76
La Crosse	8,000 00	14,000 00	10,000 00
Lafayette .....	.....	9,209 01	1,489 59
Langlade .....	.....	5,800 00	3,161 31
Lincoln	885 18	7,888 15	7,587 94
Manitowoc	3,237 50	12,012 00	4,679 50
Marathon	10,685 04	18,000 00	8,000 00
Marinette	4,492 44	9,625 00	3,303 92
Marquette .....	.....	5,500 00	1,557 32
Milwaukee	64 00	253,784 96	75,657 29
Monroe	7,050 00	8,000 00	4,500 00
Oconto .....	.....	6,310 00	4,545 20
Oneida	290 00	10,093 39	6,004 90
Outagamie	12,677 72	9,224 16	11,728 10
Ozaukee .....	.....	6,065 71	1,853 65
Pepin .....	.....	2,350 12	1,484 12

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purposes for which county tax was expended, 1905—Continued.*

Counties.	Roads and bridges.	Salary of county officers	Court expenses.
Pierce	1,550 00	5,500 00	2,686 23
Polk	1,236 00	3,820 04	1,000 34
Portage	8,639 02	6,383 00	7,427 21
Price	2,996 42	8,911 41	5,136 79
Racine .....	.....	17,603 26	4,241 30
Richland .....	.....	4,535 12	3,453 11
Rock .....	.....	22,771 69	11,685 56
Rusk	3,294 46	6,603 45	1,745 55
St. Croix .....	.....	4,990 00	5,749 82
Sauk	4,300 00	8,150 00	6,000 00
Sawyer	330 94	5,785 99	3,214 93
Shawano	1,550 00	6,585 00	5,425 87
Sheboygan .....	.....	12,448 00	11,863 48
Taylor	4,132 25	7,000 00	3,500 00
Trempealeau	6,290 30	4,570 00	1,550 00
Vernon	12,134 47	4,850 00	2,831 17
Vilas	3,000 00	10,000 00	2,124 26
Walworth .....	.....	9,000 00	4,896 30
Washburn	1,050 00	4,800 00	705 00
Washington .....	.....	7,665 00	3,080 67
Waukesha .....	.....	17,037 00	10,000 00
Waupaca	7,585 72	6,020 00	8,382 11
Waushara .....	.....	3,201 00	2,832 29
Winnebago .....	.....	19,600 00	7,000 00
Wood .....	.....	8,085 18	10,292 32
Total	\$188,365 24	\$852,271 69	\$414,041 46

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purposes for which county tax was expended, 1905—Continued.

Counties.	Sheriff's accounts.	Jail expenses	Relief for indi- gent soldiers.
Adams	\$1,165 57	\$63 50	\$254 27
Ashland	6,527 89	1,738 03	867 03
Barron	2,377 58	.....	1,246 75
Bayfield	4,354 06	3,032 69	407 84
Brown	4,503 56	500 00	2,719 00
Buffalo	1,398 23	52 42	.....
Burnett	1,662 41	272 13	185 00
Calumet	396 66	.....	1,226 26
Chippewa	4,293 40	.....	2,177 61
Clark	2,228 52	839 00	382 03
Columbia	305 98	585 11	1,278 40
Crawford	1,200 00	.....	800 00
Dane	1,539 36	4,465 13	3,669 25
Dodge	5,224 68	.....	2,172 15
Door	1,650 00	300 00	704 00
Douglas	12,995 16	3,120 00	3,189 00
Dunn	2,686 47	300 00	772 11
Eau Claire	4,611 56	4,248 17	3,400 00
Florence	714 07	294 12	88 00
Fond du Lac	14,103 21	.....	3,643 00
Forest	1,139 04	.....	335 00
Grant .....	.....	2,474 00	.....
Green	4,085 45	300 00	2,500 00
Green Lake	2,500 00	15 00	800 00
Iowa	1,462 99	41 40	2,172 00
Iron .....	.....	2,500 00	275 30
Jackson	2,679 27	23 00	172 82
Jefferson	711 87	1,700 00	3,274 82
Juneau	2,480 06	284 02	702 50
Kenosha .....	.....	.....	1,004 58
Kewaunee	1,072 60	219 00	400 00
La Crosse .....	.....	.....	2,000 00
Lafayette	600 00	.....	1,487 00
Langlade	3,197 45	1,399 24	1,128 11
Lincoln	3,867 51	162 97	487 03
Manitowoc	3,032 41	1,967 48	1,984 75
Marathon	4,000 00	.....	1,350 00
Marinette	12,454 89	.....	1,933 80
Marquette .....	.....	50 00	288 00
Milwaukee	14,237 88	29,168 72	17,723 80
Monroe	1,350 00	1,150 00	.....
Oconto	1,106 95	520 10	240 00
Oneida	2,448 18	2,021 12	448 09
Outagamie	4,440 44	450 00	3,500 00
Ozaukee	2,083 38	864 18	48 00
Pepin	266 32	80 00	86 00

*"E"—Purposes for which County Tax was Expended.*APPENDIX E.—*Purposes for which county tax was expended, 1905—Continued.*

Counties.	Sheriff's accounts	Jail expenses.	Relief for indi- gent soldiers.
Pierce	1,785 27	400 00	573 00
Po'k	2,562 48	53 32	1,185 00
Portage	3,535 95	96 88	837 56
Price	1,848 42	2,977 87	394 75
Racine	4,805 50	.....	2,000 00
Richland	1,704 12	.....	905 03
Rock .....	.....	2,500 00	3,614 00
Rusk	484 39	.....	134 85
St. Croix	4,898 22	695 40	316 50
Sauk	300 00	1,248 00	700 00
Sawyer	1,140 23	395 41	300 00
Shawano	1,192 63	889 99	1,332 46
Sheboygan	2,387 53	.....	4,000 00
Taylor .....	.....	2,000 00	325 00
Trempealeau	1,328 75	.....	915 10
Vernon	2,260 09	351 05	1,186 25
Vilas	1,914 26	224 91	.....
Walworth	2,242 21	2,380 00	1,400 00
Washburn	906 67	300 00	350 00
Washington	920 82	497 38	828 00
Waukesha	4,565 68	2,000 00	2,751 54
Waupaca	2,604 27	594 85	1,840 00
Waushara	1,867 17	.....	444 93
Winnebago	12,000 00	4,000 00	5,000 00
Wood	2,876 01	.....	39 72
Total	\$203,285 73	\$86,805 59	φ104,896 99

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purposes for which county tax was expended, 1905—Continued.

Counties.	All other county expenses.	Total tax expended.
Adams	\$7,608 53	\$14,677 56
Ashland	24,989 74	82,420 35
Barron	8,689 56	29,934 38
Bayfield	22,711 63	52,160 90
Brown	83,062 34	147,805 78
Buffalo	6,670 45	16,531 13
Burnett	8,132 43	15,664 95
Calumet	5,974 48	15,376 08
Chippewa	15,638 36	58,067 21
Clark	59,404 08	90,714 09
Columbia	23,202 78	57,178 48
Crawford	9,250 00	28,709 19
Dane	50,225 23	107,840 70
Dodge	33,209 42	70,677 44
Door	2,004 63	16,210 55
Douglas	47,276 45	124,341 24
Dunn	7,579 68	28,735 70
Eau Claire	11,920 84	48,296 80
Florence	3,977 00	11,057 13
Fond du Lac	21,406 15	66,858 85
Forest	5,974 82	17,792 07
Grant	35,382 21	97,915 66
Green	46,935 00	66,823 57
Green Lake	9,677 48	24,818 32
Iowa	30,187 87	46,267 70
Iron	13,377 13	32,367 98
Jackson	38,353 16	74,718 41
Jefferson	37,461 06	69,302 92
Juneau	11,285 12	34,995 88
Kenosha	10,114 12	27,488 77
Kewaunee	8,778 85	19,748 80
La Crosse	31,300 00	122,250 00
Lafayette	23,243 85	39,183 19
Langlade	54,207 16	71,323 63
Lincoln	18,849 42	45,420 68
Manitowoc	32,199 41	85,396 79
Marathon	32,964 96	79,000 00
Marinette	10,754 08	105,774 59
Marquette	5,600 00	13,695 32
Milwaukee	388,801 75	867,201 04
Monroe	24,087 14	55,077 14
Oconto	8,277 38	25,520 10
Oneida	8,016 09	32,883 51
Outagamie	32,861 41	81,352 64
Ozaukee	8,132 17	23,000 00
Pepin	2,983 23	7,584 79
Pierce	41,982 64	108,056 31

"E"—Purposes for which County Tax was Expended.

APPENDIX E.—Purposes for which county tax was expended, 1905—Continued.

Counties.	All other county expenses.	Total tax expended.
Polk	8,486 71	24,705 37
Portage	13,123 53	61,787 83
Price	16,074 55	39,412 02
Racine	19,653 23	52,332 61
Richland	27,318 60	42,668 59
Rock	8,295 69	55,362 13
Rusk	11,836 23	29,413 41
St. Croix	39,190 29	57,889 25
Sauk	15,807 59	51,601 59
Sawyer	8,126 61	23,258 97
Shawano	14,068 36	35,025 41
Sheboygan	29,995 62	68,151 78
Taylor	33,297 44	51,254 69
Trempealeau	13,365 51	29,502 20
Vernon	78,925 75	107,784 84
Vilas	2,892 09	25,000 00
Walworth	12,462 74	54,539 25
Washburn	1,977 11	11,392 50
Washington	8,496 41	29,091 00
Waukesha	31,034 86	77,139 08
Waupaca	36,801 46	70,976 44
Waushara	5,340 43	15,000 00
Winnebago	15,000 00	68,100 00
Wood	13,510 98	41,686 17
Total	\$1,889,803 08	\$4,481,293 50

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, December 31, 1904.

Counties.	Railroad aid.	School build-ings.	Other public buildings.
Adams	\$1,252 33	\$300 00
Ashland	17,200 00	821 58
Barron	2,000 00	4,200 00	3,000 00
Bayfield	12,000 00	.....	.....
Brown	83,150 00	65,750 00
Buffalo	7,800 00	16,800 00	.....
Burnett	283 24
Calumet	27,000 00	.....	.....
Chippewa	38,799 92	.....
Clark	4,000 00	100 00
Columbia	14,200 00	14,300 00
Crawford	13,601 56	.....
Dane	54,000 00	137,900 00	100,000 00
Dodge	2,200 00	6,000 00
Door	9,000 00	54,375 00	400 00
Douglas	209,500 00	.....
Dunn	30,000 00	.....
Eau Claire	49,418 13	.....
Florence
Fond du Lac	60,000 00	1,750 00	3,333 00
Forest	7,500 00	.....
Grant	6,966 00	600 00
Green	600 00
Green Lake	18,000 00	280 00
Iowa	400 00
Iron	22,000 00
Jackson	10,000 00	.....
Jefferson	5,000 00
Juneau	8,344 42	.....
Kenosha	170,000 00	.....	.....
Kewaunee	39,800 00	.....	.....
La Crosse	137,500 00	15,000 00
Lafayette	4,500 00	.....
Langlade	45,994 00	10,000 00
Lincoln	43,500 00	8,000 00
Manitowoc	35,000 00	42,582 00
Marathon	61,450 00	.....
Marinette	17,423 50	.....
Marquette
Milwaukee	1,649,800 00	1,323,500 00
Monroe
Oconto
Oneida	264 00	.....
Outagamie	122,800 00	7,000 00
Ozaukee	400 00	.....
Pepin	500 00	.....

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	Railroad aid.	School build- ings.	Other public buildings.
Pierce		22,931 85	
Polk			300 00
Portage	8,000 60	41,925 00	
Price		800 00	
Racine	98,000 00	243,000 00	
Richland	5,137 33	800 00	
Rock		6,800 00	7,400 00
Rusk		11,000 00	
St. Croix		19,678 66	2,500 00
Sauk		53,640 00	6,000 00
Sawyer			
Shawano			
Sheboygan	148,000 00	45,200 00	1,800 00
Taylor		13,000 00	200 00
Trempealeau	2,357 44	7,332 00	9,000 00
Vernon	26,222 23	821 36	
Vilas			
Walworth		50,919 73	8,000 00
Washburn		1,220 00	
Washington		12,000 00	8,000 00
Waukesha		32,000 00	
Waupaca	1,000 00	17,000 00	7,000 00
Waushara	10,355 00	17,800 00	3,000 00
Winnebago		127,000 00	54,000 00
Wood		22,000 00	16,000 00
Total	\$680,672 00	\$3,595,157 46	\$1,752,449 82

“F”—Indebtedness of Cities, etc.

APPENDIX F.—*Bonded indebtedness of towns, cities and villages, 1904—Con.*

Counties.	Pavements and sewers.	Water works.	Lighting plants.
Adams			
Ashland	\$60,000 00		
Barron		\$25,000 00	\$11,500 00
Bayfield			
Brown	85,500 00	27,300 00	
Buffalo		16,800 00	
Burnett			8,000 00
Calumet			5,500 00
Chippewa		16,850 00	
Clark		21,000 00	
Columbia		74,000 00	20,000 00
Crawford		27,000 00	
Dane	226,400 00	85,850 00	5,000 00
Dodge	5,300 00	12,898 15	38,109 00
Door			
Douglas	731,609 22	3,500 00	
Dunn			
Eau Claire		9,000 00	5,500 00
Florence			4,000 00
Fond du Lac	6,000 00		
Forest			
Grant		71,500 00	7,500 00
Green		12,000 00	10,000 00
Green Lake			5,124 00
Iowa		23,000 00	
Iron			
Jackson	400 00	30,900 00	9,500 00
Jefferson	25,800 00	104,350 00	20,000 00
Juneau	10,500 00	16,350 00	10,000 00
Kenosha			
Kewaunee		10,000 00	
La Crosse	95,000 00	253,800 00	
Lafayette		6,460 00	12,850 00
Langlade	21,000 00		
Lincoln	3,000 00		
Manitowoc	12,000 00	24,000 00	20,000 00
Marathon		67,000 00	
Marinette	47,500 00		
Marquette			
Milwaukee	1,993,000 00	516,250 00	
Monroe	12,000 00	39,600 00	
Oconto	10,038 68		
Oneida			
Outagamie		35,000 00	10,000 00
Ozaukee			10,000 00
Pepin			

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	Pavements and sewers.	Water works.	Lighting plants.
Pierce	6,500 00	34,100 00	6,000 00
Polk		11,800 00	.....
Portage	28,500 00	1,500 00	.....
Price	2,099 99	.....	.....
Racine .....	.....	5,000 00	20,000 00
Richland .....	.....	83,000 00	5,500 00
Rock	36,000 00	18,000 00	.....
Rusk .....	.....	27,272 53	5,256 68
St. Croix .....	.....	126,000 00	24,000 00
Sauk	9,050 00	.....	.....
Sawyer .....	.....	8,000 00	26,000 00
Shawano	10,000 00	2,500 00	.....
Sheboygan	23,800 00	13,000 00	7,000 00
Taylor .....	.....	21,950 00	2,000 00
Trempealeau	4,500 00	3,000 00	4,000 00
Vernon	12,000 00	.....	.....
Vilas .....	.....	32,000 00	5,000 00
Walworth .....	.....	11,000 00	.....
Washburn .....	.....	9,000 00	.....
Washington	5,000 00	42,000 00	26,000 00
Waukesha	37,000 00	35,000 00	26,175 00
Waupaca .....	.....	.....	.....
Waushara .....	.....	60,000 00	.....
Winnebago	52,000 00	74,000 00	.....
Wood	39,872 00	.....	.....
Total	\$3,611,369 89	\$2,137,830 68	\$369,514 68

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	Roads and bridges.	Interest unpaid.
Adams		\$18 00
Ashland		749 29
Barron		
Bayfield		3,390 00
Brown	40,300 00	
Buffalo		300 00
Burnett		85 72
Calumet		1,125 00
Chippewa		420 75
Clark	18,413 74	47 67
Columbia	3,625 00	2,333 50
Crawford	250 00	
Dane	500 00	460 00
Dodge		2,798 61
Door		
Douglas	50,000 00	66,664 56
Dunn	1,483 33	
Eau Claire	112,300 00	2,547 50
Florence		
Fond du Lac		135 65
Forest	8,000 00	85 00
Grant	1,750 00	
Green	1,262 63	
Green Lake	9,000 00	
Iowa	750 00	100 00
Iron		
Jackson	240 75	
Jefferson		1,119 39
Juneau	5,500 00	700 00
Kenosha		
Kewaunee		
La Crosse	18,568 00	1,670 80
Lafayette		
Langlade	1,595 00	84 00
Lincoln	20,690 00	
Manitowoc	19,000 00	
Marathon	4,880 00	45 60
Marinette	12,576 00	33,975 00
Marquette		
Milwaukee	920,000 00	860 00
Monroe	3,500 00	
Oconto		
Oneida		
Outagamie	63,580 00	
Ozaukee		
Pepin	23,400 00	
Pierce		757 47

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	Roads and bridges.	Interest unpaid.
Polk	1,311 75	.....
Portage	850 00	511 00
Price	4,129 91	.....
Racine .....	.....	750 00
Richland	1,100 00	.....
Rock	3,858 50	.....
Rusk .....	.....	.....
St. Croix .....	.....	11 33
Sauk	6,500 00	537 50
Sawyer .....	.....	.....
Shawano	6,173 33	.....
Sheboygan .....	.....	.....
Taylor	1,233 33	814 00
Trempealeau	5,600 00	654 75
Vernon .....	.....	365 00
Vilas .....	.....	.....
Walworth .....	.....	.....
Washburn .....	.....	.....
Washington .....	.....	25 00
Waukesha .....	.....	2,487 83
Waupaca	4,600 00	82 00
Waushara .....	.....	.....
Winnebago	102,000 00	.....
Wood	25,100 00	.....
Total	\$1,503,621 27	\$126,711 92

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	Other purposes.	Total bonded indebtedness to towns, cities and villages.
Adams		\$1,570 33
Ashland	\$358,900 00	437,670 87
Barron		45,700 00
Bayfield	48,500 00	63,830 00
Brown	53,950 00	355,950 00
Buffalo	326 76	42,026 76
Burnett	2,074 00	10,442 96
Calumet	1,600 00	35,225 00
Chippewa	99,000 00	155,070 67
Clark	2,900 00	46,461 41
Columbia	10,053 33	138,511 83
Crawford	256 14	41,107 70
Dane	110,060 00	729,170 00
Dodge	45,000 00	112,305 76
Door	665 00	64,440 00
Douglas	349,650 10	1,410,923 88
Dunn	4,355 00	35,838 33
Eau Claire	65,680 00	244,445 63
Florence		4,000 00
Fond du Lac	110,642 85	190,861 50
Forest		15,585 00
Grant	6,000 00	94,316 00
Green	2,000 00	25,862 63
Green Lake	3,821 00	36,225 00
Iowa	8,300 00	32,850 00
Iron	2,904 48	24,904 48
Jackson	311 00	51,351 75
Jefferson	5,919 10	162,188 49
Juneau	11,037 00	62,431 42
Kenosha		170,000 00
Kewaunee		49,800 00
La Crosse	146,000 00	667,538 80
Lafayette	1,461 09	25,271 09
Langlade	1,491 11	80,164 11
Lincoln	1,100 00	76,290 00
Manitowoc	28,000 00	180,582 00
Marathon	27,752 00	161,127 60
Marquette	39,000 00	150,474 50
Milwaukee	1,070,000 00	7,473,410 00
Monroe	3,700 00	48,800 00
Oconto	13,084 63	23,123 31
Oneida	22,470 78	22,734 78
Outagamie	53,100 00	291,480 00
Ozaukee		10,400 00

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	Other purposes.	Total bonded indebtedness to towns, cities and villages.
Pepin .....	.....	23,900 00
Pierce	2,000 00	72,289 32
Polk	1,225 00	14,636 75
Portage	3,212 00	84,498 00
Price	393 07	7,422 97
Racine	242,000 00	583,750 00
Richland	3,985 10	36,022 43
Rock	4,000 00	146,558 50
Rusk	660 00	29,660 00
St. Croix	2,685 56	57,404 76
Sauk	382 90	226,110 40
Sawyer .....	.....	.....
Shawano	550 00	50,723 33
Sheboygan	50,000 00	271,300 00
Taylor	3,238 00	38,485 33
Trempealeau	8,000 00	61,394 19
Vernon	3,415 00	49,823 59
Vilas .....	.....	.....
Walworth .....	.....	95,919 73
Washburn .....	.....	12,220 00
Washington	4,000 00	38,025 00
Waukesha	25,000 00	164,487 83
Waupaca	400 00	91,257 00
Waushara	800 00	31,955 00
Winnebago	242,033 32	637,033 32
Wood	13,157 91	190,129 91
Total	\$3,340,203 23	\$17,117,530 95

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	All other indebtedness.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.
Adams			1,570 33
Ashland	877 50		438,548 37
Barron	808 50	28,600 00	75,108 50
Bayfield		1,035 00	64,925 00
Brown	974 80	2,640 00	359,564 80
Buffalo	200 00		42,226 76
Burnett		774 00	11,216 96
Calumet		20,477 50	55,702 50
Chippewa	2,812 50	11,695 71	169,578 88
Clark	1,946 85	5,752 94	54,161 20
Columbia		13,659 40	152,171 23
Crawford			41,107 70
Dane	1,000 00	25,475 34	755,645 34
Dodge	3,567 14	178 00	116,050 90
Door			64,440 00
Douglas	28,668 50		1,439,592 38
Dunn		325 00	36,163 33
Eau Claire	19,233 00	1,700 00	265,378 63
Florence	1,000 00	5,141 50	10,141 50
Fond du Lac	60,961 25	80,300 00	332,122 75
Forest			15,585 00
Grant	7,272 00	4,784 04	106,372 04
Green		32 46	25,895 09
Green Lake	17,900 00		54,125 00
Iowa		40,186 17	73,036 17
Iron		2,608 57	27,513 05
Jackson		5,341 50	56,693 25
Jefferson	2,000 00	28,993 67	193,182 16
Juneau		3,055 65	65,487 07
Kenosha			170,000 00
Kewaunee		406 72	50,206 72
La Crosse		3,699 50	671,238 30
Lafayette	4,000 00	21,231 32	50,502 41
Langlade	1,637 50	5,371 00	87,172 61
Lincoln	7,000 00	2,360 00	85,650 00
Manitowoc	9,175 00	29,500 00	219,257 00
Marathon	102 20	3,207 53	164,437 33
Marinette	85,000 00		235,474 50
Marquette	63 60	2,660 00	2,723 60
Milwaukee	15,511 10		7,488,921 10
Monroe	2,502 80	38,546 30	89,849 10
Oconto		26,926 50	50,049 81
Oneida			22,734 78
Outagamie	11,912 50	64,233 33	367,625 83

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Bonded indebtedness of towns, cities and villages, 1904—Con.

Counties.	All other indebtedness.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.
Ozaukee .....	.....	11 49	10,411 49
Pepin .....	.....	.....	23,900 00
Pierce	4,483 54	2,873 44	79,646 30
Polk .....	.....	3,642 28	18,279 03
Portage	8,900 00	60 03	93,458 03
Price	10,535 54	8,244 76	26,203 27
Racine .....	.....	.....	583,750 00
Richland	1,722 50	24,984 04	62,728 07
Rock	400 00	718 37	147,676 87
Rusk .....	.....	3,850 46	33,510 46
St. Croix	4,827 20	5,627 24	67,859 20
Sauk	3,808 05	5,096 25	235,014 70
Sawyer .....	.....	.....	.....
Shawano	400 00	35,350 50	86,473 83
Sheboygan .....	.....	30,920 00	302,220 00
Taylor	3,106 00	5,007 15	46,598 48
Trempealeau	5,693 00	10,759 55	77,846 74
Vernon .....	.....	32,300 00	82,123 59
Vilas .....	.....	.....	.....
Walworth	428 50	14,790 54	111,138 77
Washburn .....	.....	7,933 34	20,153 34
Washington .....	.....	6,060 00	44,085 00
Waukesha .....	.....	21,000 00	185,487 83
Waupaca	12,657 20	25,707 18	129,621 38
Waushara .....	.....	.....	31,955 00
Winnebago	16,000 00	47 50	653,080 82
Wood .....	.....	60,874 85	251,004 76
Total	359,088 27	786,75762	18,263,376 84

"F"—Indebtedness of Cities, etc.

APPENDIX F.—Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, December 31, 1905

Counties.	Railroad aid.	School buildings.	Other public buildings.
Adams			\$200 00
Ashland		\$16,066 67	
Barron	2,100 00	39,831 60	1,500 00
Bayfield	19,000 00		
Brown		109,500 00	62,000 00
Buffalo	7,800 00	16,200 00	
Burnett		1,800 00	100 00
Calumet	25,000 00		1,500 00
Chippewa		40,200 00	
Clark		10,275 50	100 00
Columbia		20,866 68	20,000 00
Crawford		10,000 00	
Dane		74,711 57	20,000 00
Dodge		2,200 00	5,000 00
Door	8,400 00	51,285 00	200 00
Douglas		12,000 00	
Dunn		30,000 00	
Eau Claire		42,846 18	265 00
Florence			1,500 00
Fond du Lac	60,000 00	72,750 00	10,666 40
Forest		15,000 00	
Grant		35,100 00	300 00
Green			
Green Lake		17,000 00	
Iowa		52,014 00	
Iron			
Jackson	10,000 00		
Jefferson		18,500 00	3,000 00
Juneau		6,000 00	
Kenosha	170,000 00	4,041 42	1,200 00
Kewaunee	36,900 00		
La Crosse		218,050 00	13,800 00
Lafayette		210 84	3,554 00
Langlade		58,402 50	10,000 00
Lincoln		46,350 00	7,200 00
Manitowoc	35,000 00	44,412 74	
Marathon		50 00	2,550 00
Marinette		15,210 00	
Marquette		575 00	
Milwaukee		1,604,494 00	1,344,500 00
Monroe			
Oconto		17,032 50	
Oneida		1,573 20	
Outagamie		106,000 00	68,050 00
Ozaukee		400 00	
Pepin			

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Railroad aid.	School buildings	Other public buildings.
Pierce .....	.....	6,834 15	5,150 00
Polk	7,000 00	41,000 00	.....
Portage .....	.....	10,400 00	.....
Price .....	.....	240,500 00	223,000 00
Racine	3,777 43	.....	500 00
Richland .....	.....	49,300 00	75,000 00
Rock .....	.....	10,666 66	.....
Rusk .....	.....	10,000 00	2,000 00
St. Croix	15,000 00	51,140 00	4,000 00
Sauk .....	.....	.....	.....
Sawyer .....	.....	13,877 94	.....
Shawano	148 000 00	44,800 00	1,600 00
Sheboygan .....	.....	.....	7,500 00
Taylor	1,342 16	.....	.....
Trempealeau	49,831 25	.....	.....
Vernon .....	.....	47,098 00	10,100 00
Vilas .....	.....	2,180 50	.....
Walworth .....	.....	10,000 00	7,500 00
Washburn .....	.....	31,000 00	.....
Washington .....	.....	21,256 00	7,000 00
Waukesha	19,000 00	19,090 00	4,000 00
Waupaca .....	.....	124,000 00	54,000 00
Waushara .....	.....	76,050 00	15,000 00
Winnebago .....	.....	.....	.....
Wood .....	.....	.....	.....
Total	\$618,150 84	\$3,620,142 65	\$1,993,535 40

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Pavements and sewers.	Waterworks.	Lighting plants.
Adams			
Ashland	110,500 00		
Barron		18,000 00	9,000 00
Bayfield			
Brown	93,500 00	71,300 00	
Buffalo		16,400 00	
Burnett			8,000 00
Calumet			6,500 00
Chippewa		14,000 00	
Clark	2,000 00	13,500 00	20,000 00
Columbia	4,000 00	77,500 00	30,500 00
Crawford		27,000 00	
Dane	328,700 00	71,350 00	29,500 00
Dodge	5,924 00	47,497 84	36,722 08
Door			
Douglas	387,118 24	3,500 00	
Dunn			
Eau Claire		123,290 00	5,125 00
Florence			3,000 00
Fond du Lac	89,500 00	4,502 16	7,077 92
Forest			
Grant		48,100 00	4,500 00
Green		11,000 00	9,500 00
Green Lake			20,000 00
Iowa		25,300 00	
Iron	11,379 50		
Jackson		11,500 00	7,000 00
Jefferson	29,376 00	83,900 00	37,000 00
Juneau		25,713 65	10,000 00
Kenosha			
Kewaunee		10,000 00	
La Crosse	122,000 00	182,400 00	1,100 00
Lafayette		9,300 00	7,400 00
Langlade	21,000 00		
Lincoln	2,400 00		
Manitowoc	23,500 00	42,000 00	
Marathon	25,000 00	112,500 00	
Marinette	44,500 00		
Marquette			
Milwaukee	2,222,000 00	487,500 00	
Monroe	12,000 00	28,600 00	
Oconto			
Oneida	14,676 35		
Outagamie	2,000 00	35,000 00	10,000 00
Ozaukee			6,800 00

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Pavements and sewers.	Waterworks.	Lighting plants.
Pepin			
Fierce	6,175 00	29,348 50	5,261 10
Polk		11,000 00	
Portage	28,500 00	1,000 00	
Price		5,200 00	
Racine			
Richland		4,000 00	19,000 00
Rock	34,500 00	85,000 00	5,500 00
Rusk		18,000 00	
St. Croix		30,919 70	4,738 90
Sauk	9,700 00	123,000 00	16,500 00
Sawyer			
Shawano	10,000 00		25,000 00
Sheboygan	26,700 00	2,000 00	
Taylor		12,000 00	7,000 00
Trempealeau	1,500 00	26,100 00	5,450 00
Vernon	10,000 00	2,400 00	3,500 00
Vilas			
Walworth		28,000 00	11,500 00
Washburn		11,000 00	
Washington	5,000 00	8,000 00	
Waukesha	62,256 01	40,000 00	31,000 00
Waupaca		35,000 00	25,850 00
Waushara			7,000 00
Winnebago	46,500 00	135,000 00	
Wood	36,000 00	73,000 00	
Total	\$3,827,905 10	\$2,280,531 85	\$436,025 00

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Roads and bridges.	Interest unpaid.	Other purposes.
Adams		\$12 00	
Ashland		10,440 10	\$291,000 00
Barron	\$5,633 34		132 50
Bayfield		320 00	17,372 15
Brown	33,000 00	6,000 00	54,185 00
Buffalo			250 00
Burnett	2,500 00	321 00	1,888 00
Calumet	5,900 00	1,260 40	
Chippewa	1,300 00	441 50	99,000 00
Clark	15,878 87	2,100 42	935 00
Columbia	22,700 00	788.33	35 00
Crawford			
Dane		225 00	273,250 00
Dodge		1,862 55	43,112 73
Door			320 00
Douglas			741,991 69
Dunn	24,250 00	150 00	
Eau Claire	102,290 00	510 00	550 00
Florence		67 50	
Fond du Lac		250 00	10,000 00
Forest		1,500 00	262 50
Grant	750 00	3,000 00	
Green			5,798 42
Green Lake			8,000 00
Iowa			
Iron	872 39		16,850 38
Jackson		396 00	14,796 67
Jefferson		416 44	5,500 00
Juneau	4,300 00	631 25	11,290 00
Kenosha			
Kewaunee	8,000 00		
La Crosse	16,500 00	184 00	151,500 00
Lafayette		50 00	
Langlade	1,515 00	142 00	100 00
Lincoln	15,223 34		509 00
Manitowoc	16,050 00		30,253 00
Marathon	4,876 00	103 75	462 40
Marquette	11,587 00	8,865 00	150,000 00
Marquette	7,000 00		
Milwaukee	936,500 00	850 00	1,228,855 10
Monroe	3,000 00	118 00	3,500 00
Oconto			6,000 00
Oneida	2,000 00	29 11	9,000 00
Outagamie	41,500 00	22 50	15,060 00
Ozaukee		20 00	

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Roads and bridges.	Interest unpaid.	Other purposes.
Pepin	22,600 00	.....	2,457 00
Pierce .....	.....	316 00	141 00
Polk	5,870 00	9 00	800 00
Portage .....	.....	595 00	2,050 00
Price	996 49	.....	.....
Racine .....	.....	.....	104,000 00
Richland	371 00	.....	1,378 88
Rock	25,250 00	525 00	14,800 00
Rusk .....	.....	.....	.....
St. Croix .....	.....	.....	2,600 00
Sauk	12,800 00	130 00	500 00
Sawyer .....	.....	.....	11,430 22
Shawano	3,772 16	425 67	300 00
Sheboygan	4,000 00	.....	50,000 00
Taylor .....	.....	100 00	6,812 34
Trempealeau	7,200 00	807 50	.....
Vernon .....	.....	4,962 50	177 20
Vilas .....	.....	.....	.....
Walworth .....	.....	.....	.....
Washburn .....	.....	.....	.....
Washington .....	.....	.....	2,000 00
Waukesha .....	.....	2,660 00	28,000 00
Waupaca	2,600 00	675 00	100 00
Waushara	1,233 00	.....	1,955 00
Winnebago	108,516 00	.....	236,000 00
Wood	28,800 00	6 81	21,344 12
Total	\$1,507,044 59	\$52,289 33	\$3,678,605 30

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—*Bonded and other indebtedness of towns, cities and villages, 1905—Continued.*

Counties.	Total bonded indebtedness of towns, cities and villages.	All other indebtedness of towns, cities and villages.
Adams	\$212 00	.....
Ashland	428,006 77	\$1,724 50
Barron	76,197 44	.....
Bayfield	36,692 15	.....
Brown	429,485 03	.....
Buffalo	40,650 00	131 00
Burnett	14,609 00	336 00
Calumet	40,160 40	.....
Chippewa	154,941 50	2,239 56
Clark	64,789 79	3,459 00
Columbia	176,390 01	4,415 00
Crawford	37,000 00	200 00
Dane	797,736 57	92 80
Dodge	142,319 20	15,000 00
Dorr	60,205 00	.....
Douglas	1,144,609 93	49,711 00
Dunn	54,400 00	.....
Eau Claire	274,696 18	.....
Florence	4,567 50	3,200 00
Fond du Lac	254,746 48	75,727 97
Forest	16,762 50	.....
Grant	91,750 00	8,223 20
Green	26,298 42	.....
Green Lake	45,000 00	13,600 00
Iowa	77,314 00	2,754 75
Iron	29,102 27	500 00
Jackson	43,692 67	.....
Jefferson	177,692 44	3,000 00
Juneau	57,934 90	1,000 00
Kenosha	175,241 42	.....
Kewaunee	54,900 00	.....
La Crosse	705,534 00	.....
Lafayette	20,514 84	1,666 30
Langlade	91,159 50	10,405 00
Lincoln	71,682 34	7,000 00
Manitowoc	191,215 74	.....
Marathon	145,542 15	25,500 00
Marinette	230,162 00	5,031 76
Marquette	7,575 00	.....
Milwaukee	7,824,699 10	10,000 00
Monroe	47,218 00	1,127 89
Oconto	23,032 50	.....
Onieda	27,278 66	1,177 09

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Total bonded indebtedness of towns, cities and villages	All other indebtedness of towns, cities and villages.
Outagamie	277,632 50	13,550 00
Ozaukee	7,220 00	.....
Pepin	25,057 00	.....
Pierce	41,241 60	1,916 63
Polk	29,663 15	.....
Portage	80,145 00	.....
Price	16,596 49	3,131 77
Racine	567,500 00	.....
Richland	29,027 31	1,270 00
Rock	289,875 00	200 00
Rusk	28,666 66	.....
St. Croix	50,258 60	1,225 00
Sauk	232,770 00	11,715 91
Sawyer	11,430 22	498 05
Shawano	53,375 77	.....
Sheboygan	277,100 00	11,800 00
Taylor	25,912 34	.....
Trempealeau	49,899 66	2,638 00
Vernon	70,870 95	5,332 11
Vilas .....	.....	57,487 16
Walworth	96,698 00	549 12
Washburn	13,180 50	63 72
Washington	32,500 00	.....
Waukesha	194,916 01	.....
Waupaca	92,481 00	14,532 20
Waushara	52,278 00	1,100 00
Winnebago	704,016 00	41,000 00
Wood	250,200 93	.....
Total	\$18,014,230 06	\$415,232 49

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.
Adams	\$1,702 10	\$1,914 10
Ashland		429,731 27
Barron	29,767 95	105,965 39
Bayfield		36,692 15
Brown	3,000 00	432,485 00
Buffalo	720 00	41,501 00
Burnett	6,879 42	21,824 42
Calumet	27,177 04	67,337 44
Chippewa	20,446 47	177,627 53
Clark	36,093 96	104,342 75
Columbia	500 00	181,305 01
Crawford	6,370 00	43,570 00
Dane	14,508 38	812,337 75
Dodge	13,066 25	170,385 45
Door		60,205 00
Douglas	5,520 00	1,199,840 93
Dunn	2,141 63	56,541 63
Eau Claire	21,297 70	295,993 88
Florence	1,960 00	9,727 50
Fond du Lac	11,688 24	342,162 69
Forest		16,762 50
Grant	4,350 00	104,323 20
Green	2,177 84	28,476 26
Green Lake	3,201 00	61,801 00
Iowa	9,149 23	89,217 98
Iron	6,959 00	36,561 27
Jackson	6,036 44	49,729 11
Jefferson	3,392 34	184,084 78
Juneau	28,957 39	87,892 29
Kenosha	79 41	175,320 83
Kewaunee	14,017 26	68,917 26
La Crosse	1,300 00	706,834 00
Lafayette	28,040 16	50,221 30
Langlade	3,600 00	105,164 50
Lincoln		78,682 34
Manitowoc	35,700 00	226,915 74
Marathon	65,446 71	236,488 86
Marinette	5,287 45	240,481 21
Marquette	1,552 50	9,127 50
Milwaukee	41,120 00	7,875,819 10
Monroe	22,008 74	70,354 63
Oconto	1,871 00	24,903 50
Oneida		28,455 75

*"F"—Indebtedness of Cities, etc.*APPENDIX F.—Bonded and other indebtedness of towns, cities and villages,
1905—Continued.

Counties.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.
Outagamie	28,140 56	319,323 06
Ozaukee	20,129 18	27,349 18
Pepin .....	.....	25,057 00
Pierce	23,724 25	66,882 48
Polk	7,444 31	37,107 46
Portage	3,395 93	83,540 93
Price	1,271 33	20,999 59
Racine	8,415 42	575,915 42
Richland	24,989 27	55,286 58
Rock	10,088 93	300,163 93
Rusk	7,178 76	35,845 42
St. Croix	38,568 08	90,051 68
Sauk	7,026 99	251,512 30
Sawyer .....	.....	11,928 27
Shawano	13,763 58	67,139 35
Sheboygan	21,471 00	310,371 00
Taylor	16,943 23	42,855 57
Trempealeau	22,995 13	75,532 79
Vernon	40,838 00	117,041 06
Vilas	34,248 58	91,735 74
Walworth	3,400 00	100,647 12
Washburn	24,716 47	37,960 69
Washington	3,000 00	35,500 00
Waukesha	27,071 00	221,987 01
Waupaca	42,796 33	149,809 53
Waushara .....	.....	53,378 00
Winnebago .....	.....	745,016 00
Wood	4,072 43	254,273 36
Total	\$922,773 77	\$19,352,236 32

"G"—Bonded and other Indebtedness.

APPENDIX G.—Statement showing all bonded and other indebtedness of the several counties of the state, exclusive of indebtedness of towns, cities and villages, cut standing on the 31st day of December, 1904.

Counties.	Rail-road aid.	Roads and bridges	Interest unpaid.	Other purposes.
Adams				
Ashland	86,250 00			60,000 00
Barron				18,000 00
Bayfield	167,000 00			
Brown	38,350 00			6,000 00
Buffalo				19,998 00
Burnett				3,000 00
Calumet				
Chippewa				
Clark				
Columbia				
Crawford				500 00
Dane				
Dodge				
Door	45,000 00			
Douglas				
Dunn				10,000 00
Eau Claire				105,000 02
Florence				
Fond du Lac				
Forest				
Grant				99,823 66
Green		1,262 63		2,000 00
Green Lake				10,000 00
Iowa				30,000 00
Iron				53,344 12
Jackson				
Jefferson				
Juneau				
Kenosha				
Kewaunee				28,000 00
La Crosse				175,000 00
Lafayette				
Langlade				75,000 00
Lincoln				79,000 00
Manitowoc	16,000 00			
Marathon				
Marquette				
Marquette				
Milwaukee				285,000 00
Monroe				11,500 00
Oconto				
Oneida				10,000 00
Outagamie				30,000 00
Ozaukee				35,000 00

"G"—Bonded and other Indebtedness.

APPENDIX G.—Bonded and other indebtedness, 1904—Continued.

Counties	Railroad aid.	Roads and bridges.	Interest unpaid.	Other purposes.
Pepin				
Polk				25,000 00
Portage	150,000 00			
Price				33,000 00
Racine				20,000 00
Richland				
Rock				40,000 00
Rusk				25,000 00
St. Croix				10,000 00
Sauk				5,000 00
Sawyer				25,000 00
Shawano				11,000 00
Sheboygan				
Taylor				15,000 00
Trempealeau				59,000 00
Vernon				
Vilas				
Walworth				
Washburn				24,500 00
Washington				25,417 00
Waukesha			4,745 00	130,000 00
Waupaca				60,000 00
Waushara				
Winnebago				42,500 00
Wood		25,100 00		13,157 91
Total	502,600 00	\$26,362 63	\$4,745 00	1,709,740 71

*"G"—Bonded and other Indebtedness.*APPENDIX G.—*Bonded and other indebtedness, 1904*—Continued.

Counties.	Total bonded indebtedness of the county.	All other indebtedness.	Total indebtedness of the county (exc. of ind. of towns, cities and villages).
Adams			
Ashland	\$146,250 00	\$35,000 00	\$181,250 00
Barron	18,000 00		18,000 00
Bayfield	167,000 00		167,000 00
Brown	44,350 00		44,350 00
Buffalo	19,998 00		19,998 00
Burnett	3,000 00		3,000 00
Calumet			
Chippewa		50,810 60	50,210 60
Clark			
Columbia			
Crawford	500 00		500 00
Dane			
Dodge			
Door	45,000 00		45,000 00
Douglas			
Dunn	10,000 00	14,000 00	24,000 00
Eau Claire	105,000 02		105,000 02
Florence			
Fond du Lac			
Forest		800 00	800 00
Grant	99,823 66		99,823 66
Green	3,262 63		3,262 63
Green Lake	10,000 00		10,000 00
Iowa	30,000 00		30,000 00
Iron	53,344 12		53,344 12
Jackson			
Jefferson			
Juneau			
Kenosha			
Kewaunee	28,000 00		28,000 00
La Crosse	175,000 00		175,000 00
Lafayette			
Langlade	75,000 00		75,000 00
Lincoln	79,000 00		79,000 00
Manitowoc	16,000 00		16,000 00
Marathon			
Marinette			
Marquette			
Milwaukee	285,000 00		285,000 00
Monroe	11,500 00		11,500 00
Oconto			
Oneida	10,000 00		10,000 00

*"G"—Bonded and other Indebtedness.*APPENDIX G.—*Bonded and other indebtedness, 1904—Continued.*

Counties.	Total bonded indebtedness of the county	All other indebtedness.	Total indebtedness of the county (exc. of ind. of towns, cities and villages).
Outagamie	30,000 00	.....	30,000 00
Ozaukee	35,000 00	.....	35,000 00
Pepin .....	.....	.....	.....
Pierce .....	.....	.....	.....
Polk	25,000 00	.....	25,000 00
Portage	150,000 00	.....	150,000 00
Price	33,000 00	.....	33,000 00
Racine	20,000 00	.....	20,000 00
Richland .....	.....	.....	.....
Rock	40,000 00	.....	40,000 00
Rusk	25,000 00	.....	25,000 00
St. Croix	10,000 00	.....	10,000 00
Sauk	5,000 00	20,000 00	25,000 00
Sawyer	25,000 00	.....	25,000 00
Shawano	11,000 00	.....	11,000 00
Sheboygan .....	.....	.....	.....
Taylor	15,000 00	.....	15,000 00
Trempealeau	59,000 00	.....	59,000 00
Vernon .....	.....	.....	.....
Vilas .....	.....	.....	.....
Walworth .....	.....	6,336 75	6,336 75
Washburn	24,500 00	8,500 00	33,000 00
Washington	25,417 00	.....	25,417 00
Waukesha	134,745 00	.....	134,745 00
Waupaca	60,000 00	.....	60,000 00
Waushara .....	.....	.....	.....
Winnebago	42,500 00	.....	42,500 00
Wood	38,257 91	.....	38,257 91
Total	2,243,448 34	\$134,847 35	2,378,295 69

"G"—Bonded and other Indebtedness.

APPENDIX G.—Statement showing all bonded and other indebtedness of the several counties of the state, exclusive of the indebtedness of towns, cities and villages, outstanding on the 31st day of December, 1905.

Counties.	Railroad aid.	Roads and bridges.	Interest unpaid.
Adams			
Ashland			
Barron			
Bayfield	\$167,000 00		
Brown	38,350 00		
Buffalo	7,800 00		
Burnett			
Calumet			
Chippewa			
Clark			
Columbia			
Crawford			
Dane			
Dodge			
Door		39,000 00	
Douglas			
Dunn			
Eau Claire			
Florence			
Fond du Lac			
Forest		1,500 00	625 00
Grant			3,675 00
Green			
Green Lake			
Iowa			
Iron			
Jackson			
Jefferson			
Juneau			
Kenosha			
Kewaunee			
La Crosse			
Lafayette			
Langlade			
Lincoln			
Manitowoc			
Marathon			
Marinette			
Marquette			
Milwaukee			
Monroe			
Oconto			
Oneida			400 00
Outagamie			
Ozaukee			
Pepin			

*"G"—Bonded and other Indebtedness.*APPENDIX G.—*Bonded and other indebtedness, 1905—Continued.*

Counties.	Railroad aid.	Roads and bridges.	Interest unpaid.
Pierce	466 66
Polk
Portage	140,000 00	.....	.....
Price
Racine
Richland
Rock
Rusk
St. Croix
Sauk
Sawyer
Shawano
Sheboygan
Taylor
Trempealeau
Vernon
Vilas
Walworth
Washburn
Washington	333 33
Waukesha
Waupaca
Waushara
Winnebago	28,800 00	652 50
Wood	6 81
Total	\$353,150 00	\$69,300 00	\$6,159 30

"G"—Bonded and other Indebtedness.

APPENDIX G.—Bonded and other indebtedness, 1995—Continued.

Counties.	Other purposes.	Total bonded indebtedness of counties (exclusive of towns, cities and villages).
Adams		
Ashland	\$145,000 00	\$145,000 00
Barron	15,000 00	15,000 00
Bayfield		167,000 00
Brown	6,000 00	44,350 00
Buffalo	250 00	8,050 00
Burnett	2,000 00	2,000 00
Calumet		
Chippewa	42,789 54	42,789 54
Clark		
Columbia		
Crawford		
Dane		
Dodge		
Door		39,000 00
Douglas		
Dunn	16,000 00	16,000 00
Eau Claire	99,583 24	99,583 24
Florence		
Fond du Lac		
Forest		2,125 00
Grant	99,823 66	103,498 66
Green		
Green Lake	5,000 00	5,000 00
Iowa	30,000 00	30,000 00
Iron	49,344 12	49,344 12
Jackson		
Jefferson		
Juneau		
Kenosha		
Kewaunee	26,000 00	26,000 00
La Crosse	155,000 00	155,000 00
Lafayette		
Langlade	75,000 00	75,000 00
Lincoln	68,060 00	68,060 00
Manitowoc	150,000 00	150,000 00
Marathon	65,000 00	65,000 00
Marinette	126,000 00	126,000 00
Marquette		
Milwaukee	735,000 00	735,000 00
Monroe	11,000 00	11,000 00
Oconto		
Oneida	8,000 00	8,400 00

"G"—Bonded and other Indebtedness.

APPENDIX G.—Bonded and other indebtedness, 1905—Continued.

Counties.	Other purposes.	Total bonded indebtedness of counties (exclusive of towns, cities and villages).
Outagamie	25,000 00	25,000 00
Ozaukee	30,000 00	30,000 00
Pepin		
Pierce	70,000 00	70,466 66
Polk	25,000 00	25,000 00
Portage		140,000 00
Price	32,000 00	32,000 00
Racine	115,000 00	115,000 00
Richland		
Rock	30,000 00	30,000 00
Rusk	33,000 00	33,000 00
St. Croix	95,000 00	95,000 00
Sauk	100,000 00	100,000 00
Sawyer		
Shawano	10,000 00	10,000 00
Sneboygan	90,000 00	90,000 00
Taylor	7,000 00	7,000 00
Trempealeau		
Vernon		
Vilas		
Walworth		
Washburn	24,100 00	24,100 00
Washington	20,000 00	20,333 33
Waukesha	120,000 00	120,000 00
Waupaca	57,000 00	57,000 00
Waushara		
Winnebago	14,500 00	15,152 50
Wood	21,344 12	50,150 93
Total	\$2,848,794 68	\$3,277,403 98

"G"—Bonded and other Indebtedness.

APPENDIX G.—Bonded and other indebtedness, 1905—Continued.

Counties.	All other indebtedness.	Total indebtedness of counties (exclusive of towns, cities and villages).
Adams		
Ashland	\$29,333 67	\$174,333 67
Barron		15,000 00
Bayfield		167,000 00
Brown		44,350 00
Buffalo	131 50	8,181 50
Burnett		2,000 00
Calumet		
Chippewa		42,789 54
Clark		
Columbia		
Crawford	500 00	500 00
Dane		
Dodge		
Door		39,000 00
Douglas		
Dunn		16,000 00
Eau Claire		99,583 24
Florence		
Fond du Lac		
Forest		2,125 00
Grant		103,498 66
Green		
Green Lake	200 00	5,200 00
Iowa		30,000 00
Iron		49,344 12
Jackson		
Jefferson		
Juneau		
Kenosha		
Kewaunee		26,000 00
La Crosse		155,000 00
Lafayette		
Langlade		75,000 00
Lincoln		68,060 00
Manitowoc		150,000 00
Marathon		65,000 00
Marinette		126,000 00
Marquette		
Milwaukee		735,000 00
Monroe		11,000 00
Oconto		
Oneida		8,400 00
Outagamie		25,000 00

"G"—Bonded and other Indebtedness.

APPENDIX G.—Bonded and other indebtedness, 1905—Continued.

Counties.	All other indebtedness.	Total indebtedness of counties (exclusive of towns, cities and villages).
Ozaukee		30,000 00
Pepin		
Pierce		70,466 66
Polk		25,000 00
Portage		140,000 00
Price		32,000 00
Racine		115,000 00
Richland	17,333 34	17,333 34
Rock		30,000 00
Rusk		33,000 00
St. Croix		95,000 00
Sauk		100,000 00
Sawyer	20,000 00	20,000 00
Shawano		10,000 00
Sheboygan		90,000 00
Taylor		7,000 00
Trempealeau	54,000 00	54,000 00
Vernon		
Vilas		
Walworth		
Washburn	6,971 50	31,071 50
Washington		20,333 33
Waukesha		120,000 00
Waupaca		57,000 00
Waushara		
Winnebago		15,152 50
Wood		50,150 93
Total	\$128,470 01	\$3,405,873 99

"H"—Industrial and Agricultural Societies.

APPENDIX H.—*Report of Agricultural and Industrial Societies in accordance with the provisions of section 1463, statutes of 1898, as amended by chap. 274, laws of 1901, for the year 1904.*

Counties.	RECEIPTS.		
	From state.	Member- ship.	Admission fees.
Adams Co. Agric. Soc.....	\$691 56	\$20 00	\$574 65
Arcadia Ag. & Driv. Ass'n.....	1,200 00		590 85
Baraboo Valley Agric. Soc.....	956 60		1,915 10
Barron Co. Agric. Soc.....	1,010 00	10 00	955 25
Bayfield Co. Fair Ass'n.....	674 28		382 10
Berlin Agric. & Ind. Ass'n.....	1,106 18		2,448 55
Blakes Prairie Agric. Soc.....	725 10	20 00	969 20
Boscobel Ag. & Driv. Park Ass'n	882 09		1,313 85
Buffalo Co. Ag. Soc.....	1,086 00		1,290 00
Burnett Co. Ag. Soc.....	200 00		266 76
Calumet Co. Ag. Soc.....	1,096 70		685 25
Central Ag. & Driv. Park Ass'n.	694 28		1,397 50
Central Wis. State Fair Ass'n..	676 60	390 00	2,340 55
Clark Co. Ag. Soc.....	1,200 00	870 00	1,426 50
Columbia Co. Ag. Soc.....	1,200 00		1,797 40
Crawford Co. Ag. Soc.....	200 00	68 00	79 80
Cumberland Ag. & D. Park Ass'n	1,158 50		601 90
Dane Co. Ag. Soc.....	1,110 42	30 00	3,576 15
Dodge Co. Ag. Soc.....	1,200 00	1,303 05	4,666 95
Dunn Co. Ag. Soc.....	1,200 00	500 00	2,163 70
Eastern Munroe Co. Ag. Soc....	756 86		2,296 11
Eau Claire Co. Ag. Soc.....	1,200 00		1,700 00
Elroy Fair Ass'n.....	1,165 80		1,151 83
Evansville Rock Co. Ag. Soc....	853 29		2,326 70
Fond du Lac Co. Ag. Soc.....	939 72	299 45	3,892 46
Fox River Fair & Driv. Ass'n..	1,025 62		1,642 90
Grant Co. Ag. Soc.....	956 28	50 00	2,245 75
Green Co. Ag. Soc.....	1,142 22		2,843 05
Hillsboro Ag. & Driv. Ass'n....	801 82		1,344 05
Iowa Co. Ag. Soc.....	890 00	30 00	1,831 65
Jackson Co. Ag. Soc.....	868 24		1,651 85
Jeff. & Rock Riv. Val. Ag. Soc.	1,200 00	60 00	4,232 20
Juneau Co. Ag. Soc.....	1,200 00	783 50	672 25
Kickapoo Val. Ag. & Driv. Ass'n	866 40		870 70
Kilbourn Inter-Co. Fair Ass'n..	1,164 00		1,976 75
La Crosse Co. Ag. Soc.....	1,060 60	584 00	698 70
La Crosse Inter-state Fair Ass'n	2,970 51	2,335 33	8,128 55
Lafayette Co. Ag. Soc.....	909 02	60 00	4,263 60
Langlade Co. Ag. Soc.....	748 90	328 00	1,394 10
Lincoln Co. Ag. Soc.....	1,044 94	90 00	1,986 45
Lodi Union Ag. Soc.....	675 00		879 50
Manitowoc Co. Ind. Soc.....	841 62		1,518 95
Marathon Co. Ag. Soc.....	1,200 00	5 00	3,542 65
Marquette Co. Ag. Soc.....	792 00		645 15

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904*—Continued.

Counties.	RECEIPTS		
	From state.	Member- ship.	Admission fees.
New London Ind. & Ag. Soc....	1,200 00	.....	942 70
New Richmond Park & Ag. A..	801 20	65 00	1,085 24
Northern Wis. State Fair.....	3,726 13	.....	8,552 59
Oconto Co. Ag. Soc.....	871 71	.....	1,868 00
Oneida Co. Ag. Soc.....	1,200 00	72 50	864 50
Oneida Reservation Ag. Soc....	112 66	.....	314 38
Outagamie Co. Ag. Soc.....	1,197 12	70 00	722 32
Ozaukee Co. Ag. Soc.....	965 32	235 00	1,039 95
Platteville Fair & Ag. Soc....	1,200 00	18 80	3,975 20
Pepin Co. Ag. Soc.....	740 00	.....	947 05
Pierce Co. Fair & Ag. Soc.....	753 30	582 50	1,025 60
Polk Co. Fair Soc.....	839 80	.....	812 15
Portage Co. Ag. Soc.....	868 24	10 00	531 30
Price Co. Ag. Soc.....	337 80	88 50	383 60
Richland Co. Ag. Soc.....	917 72	30 00	2,453 85
Sauk Co. Ag. Soc.....	1,053 12	80 00	1,811 90
Seymour Fair & D. Park Ass'n.	494 00	30 00	1,290 41
Shawano Co. Ag. Soc.....	842 18	20 00	1,073 05
Sheboygan Co. Ag. Soc.....	735 27	.....	2 782 20
S. W. Wis. Fair & Ag. Soc....	1,200 00	.....	2,441 95
Sparta Driv. & Ag. Soc.....	1,200 00	183 50	1,909 32
Taylor Co. Mech. & Ag. Soc....	520 60	.....	355 35
Trempealeau Co. Ag. Soc.....	1,200 00	444 00	617 70
Vernon Co. Ag. Soc.....	1,200 00	20 00	2,624 05
Walworth Co. Ag. Soc.....	1,200 00	1,525 00	4,108 65
Washington Co. Ag. Soc.....	1,070 14	.....	1,274 20
Waupaca Co. Ag. Soc.....	1,200 00	.....	1,476 95
Waushara Co. Ag. Soc.....	631 38	.....	2,203 02
Total	\$71,818 84	\$11,361 13	\$132,724 84

*"H"—Industrial and Agricultural Societies.*APPENDIX II.—*Report of Agricultural and Industrial Societies, 1904*—Continued.

Counties.	RECEIPTS.		
	Entries.	Subscriptions.	Other sources.
Adams Co. Ag. Soc.....	\$734 48	\$793 00	\$203 52
Arcadia Ag. & Driv. Ass'n....	1,468 71	327 88	1,761 10
Baraboo Valley Ag. Soc.....	478 85	288 25	1,756 40
Barron Co. Ag. Soc.....	697 50	24 00	1,953 81
Bayfield Co. Fair Ass'n.....	987 11	188 00	665 00
Berlin Ag. & Ind. Ass'n.....	226 50	421 35	1,314 71
Blakes Prairie Ag. Soc.....	350 37	490 00	2,037 12
Boscobel Ag. & D. Park Ass'n..	376 25	.....	1,754 84
Buffalo Co. Ag. Soc.....	1,525 00	.....	736 30
Burnett Co. Ag. Soc.....	125 00	157 00	60 25
Calumet Co. Ag. Soc.....	480 00	.....	1,613 43
Central Ag. & D. Park Ass'n...	188 00	.....	1,774 75
Central Wis. State Fair Ass'n..	1,427 30	500 00	211 00
Clark Co. Ag. Soc.....	891 50	.....	1,894 38
Columbia Co. Ag. Soc.....	420 00	.....	471 25
Crawford Co. Ag. Soc.....	48 30	.....	66 27
Cumberla'd Ag. & D. Park Ass'n	500 00	888 18	1,119 91
Dane Co. Ag. Soc.....	755 00	.....	3,174 51
Dodge Co. Ag. Soc.....	1,000 00	275 00	5,994 00
Dunn Co. Ag. Soc.....	1,432 78	.....	1,049 98
Eastern Monroe Co. Ag. Soc...	362 10	.....	1,562 22
Eau Claire Co. Ag. Soc.....	1,102 50	.....	609 25
E'roy Fair Ass'n.....	1,147 32	150 00	1,300 00
Evansville, Rock Co. Ag. Soc..	180 00	.....	2,148 60
Fond du Lac Co. Ag. Soc.....	.....	436 80	3,311 14
Fox River Fair & Driv. Ass'n..	786 94	.....	2,741 65
Grant Co. Ag. Soc.....	180 10	1,383 20	598 50
Green Co. Ag. Soc.....	473 60	1,014 00	1,398 55
Hillsboro Ag. & Driv. Ass'n....	1,144 95	876 00	619 27
Iowa Co. Ag. Soc.....	457 70	688 00	1,412 13
Jackson Co. Ag. Soc.....	732 74	100 00	1 328 90
Jeff. & Rock Riv. Val. Ag. Soc..	2,403 00	500 00	4,965 06
Juneau Co. Ag. Soc.....	1,121 00	250 00	601 30
Kickapoo Val. Ag. & Driv. Ass'n	676 20	.....	1,515 45
Kilbourn Inter-Co. Fair Ass'n..	1,417 00	.....	1,426 78
La Crosse Co. Ag. Soc.....	620 00	70 00	2,009 33
La Crosse inter-state Fair Ass'n	2,816 65	800 00	1,173 50
Lafayette Co. Ag. Soc.....	1,292 10	500 00	4,691 45
Langlade Co. Ag. Soc.....	1,674 98	.....	1,087 93
Lincoln Co. Ag. Soc.....	2,332 00	.....	3,425 00
Lodi Union Ag. Soc.....	197 50	.....	1,074 65
Manitowoc Co. Ind. Soc.....	256 00	.....	1,026 45
Marathon Co. Ag. Soc.....	2,047 75	5 50	6,128 43
Marquette Co. Ag. Soc.....	100 00	.....	989 37

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	RECEIPTS.		
	Entries.	Subscriptions.	Other sources.
New London Ind. & Ag. Soc....	540 00	.....	1,099 50
New Richmond Park & A. Ass'n	1,331 69	.....	1,708 62
Northern Wis. State Fair.....	1,785 79	.....	7,997 53
Oconto Co. Ag. Soc.....	242 50	100 00	1,655 00
Oneida Co. Ag. Soc.....	250 00	1,676 00	867 25
Oneida Reservation Ag. Soc....	.....	.....	113 25
Outagamie Co. Ag. Soc.....	167 26	695 69	300 00
Ozaukee Co. Ag. Soc.....	400 00	215 00	400 00
Platteville Fair & Ag. Soc.....	586 50	.....	2,270 45
Pepin Co. Ag. Soc.....	400 00	.....	519 45
Pierce Co. Fair & Ag. Soc.....	.....	.....	1,451 30
Polk Co. Fair Soc.....	1,069 87	.....	782 20
Portage Co. Ag. Soc.....	420 00	144 31	66 50
Price Co. Ag. Soc.....	457 27	.....	1,361 07
Richland Co. Ag. Soc.....	1,335 90	235 00	5,538 34
Sauk Co. Ag. Soc.....	726 00	48 00	1,611 05
Seymour Fair & D. Park Ass'n	248 50	.....	1,991 90
Shawano Co. Ag. Soc.....	702 94	.....	1,603 45
Sheboygan Co. Ag. Soc.....	717 50	190 00	715 90
S. W. Wis. Fair & Ag. Soc.....	630 00	.....	856 42
Sparta Driv. & Ag. Soc.....	730 75	100 00	1,007 15
Taylor Co. Mech. & Ag. Soc....	450 00	.....	838 00
Trempealeau Co. Ag. Soc.....	2,045 49	.....	626 24
Vernon Co. Ag. Soc.....	1,201 69	.....	1,612 78
Walworth Co. Ag. Soc.....	1,368 40	.....	5,473 20
Washington Co. Ag. Soc.....	405 00	147 00	874 22
Waupaca Co. Ag. Soc.....	349 50	.....	581 25
Waushara Co. Ag. Soc.....	.....	.....	.....
Total	\$56,197 33	\$14,677 16	\$120,672 46

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904*—Continued.

Counties.	RECEIPTS.		
	Total receipts.	Cash on hand at date of last report.	Total.
Adams Co. Ag. Soc.....	\$3,017 21	\$23 31	\$3,040 52
Arcadia Ag. & Driv. Ass'n.....	5,348 54	19 10	5,367 64
Baraboo Valley Ag. Soc.....	5,395 20	499 36	5,894 56
Barron Co. Ag. Soc.....	4,650 56	1 73	4,652 29
Bayfield Co. Fair Ass'n.....	2,896 49	.....	2,896 49
Berlin Ag. & Ind. Ass'n.....	5,517 29	.....	5,517 29
Blanks Prairie Ag. Soc.....	4,591 79	21 49	4,613 28
Boscobel Ag. & Liv. Park Ass'n	4,327 03	16 75	4,343 78
Buffalo Co. Ag. Soc.....	4,637 30	300 76	4,938 06
Burnett Co. Ag. Soc.....	809 01	9 10	818 11
Calumet Co. Ag. Soc.....	3,875 38	.....	3,875 38
Central Ag. & Driv. Park Ass'n	4,054 53	7 25	4,061 78
Central Wis. State Fair Ass'n.	5,545 45	188 99	5,734 44
Clark Co. Ag. Soc.....	6,342 13	.....	6,342 13
Columbia Co. Ag. Soc.....	3,888 65	.....	3,888 65
Crawford Co. Ag. Soc.....	462 37	.....	462 37
Cumberla'd Ag. & D. Park Ass'n	4,268 49	17 60	4,286 09
Dane Co. Ag. Soc.....	8,646 08	179 12	8,825 20
Dodge Co. Ag. Soc.....	14,439 00	159 58	14,598 58
Dunn Co. Ag. Soc.....	6,396 46	149 61	6,546 07
Eastern Monroe Co. Ag. Soc...	4,977 29	.....	4,977 29
Eau Claire Co. Ag. Soc.....	4,611 75	71 51	4,683 26
Elroy Fair Ass'n.....	4,914 95	.....	4,914 95
Evansville, Rock Co. Ag. Soc..	5,508 59	.....	5,508 59
Fond du Lac Co. Ag. Soc.....	8,879 57	174 25	9,053 82
Fox Riv. Fair & Driv. Ass'n...	6,197 11	100 00	6,297 12
Grant Co. Ag. Soc.....	5,413 83	.....	5,413 83
Green Co. Ag. Soc.....	6,871 42	.....	6,871 42
Hillsboro Ag. & Driv. Ass'n....	4,786 09	.....	4,786 09
Iowa Co. Ag. Soc.....	5,309 48	73 68	5,383 16
Jackson Co. Ag. Soc.....	4,681 73	.....	4,681 73
Jefferson Co. & Rock River Valley Ag. Soc.	13,360 26	813 96	14,174 22
Juneau Co. Agric. Soc.	4,628 05	.....	4,628 05
Kickapoo Valley Agric. & Driv- ing Park Ass'n	3,928 75	.....	3,928 75
Kilbourn Inter-Co. Fair Ass'n	5,984 53	.....	5,984 53
La Crosse County Agric. Soc.	5,042 63	121 52	5,164 15
La Crosse Inter-state Fair Ass'n	18,224 54	45 86	18,270 40
Lafayette Co. Agric. Soc	11,716 17	47 45	11,763 62
Langlade Co. Agric. Soc.	5,233 91	.....	5,233 91
Lincoln Co. Agric. Soc	8,878 39	1 91	8,880 30

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	RECEIPTS.		
	Total receipts.	Cash on hand at date of last report.	Total.
Lodi Union Agric. Soc	2,826 65	4 02	2,830 67
Manitowoc Co. Industrial Soc.	3,643 02	.....	3,643 02
Marathon Co. Agric. Soc	12,929 33	229 18	13,158 51
Marquette Co. Agric. Soc	2,526 52	3 21	2,529 73
New London Industrial & Ag. Soc	3,782 20	.....	3,782 20
New Richmond Park & Ag. Soc	4,991 75	40	4,992 15
Northern Wis. State Fair	22,062 04	347 67	22,409 71
Oconto Co. Agric. Soc	4,737 21	9 35	4,746 56
Oneida Co. Agric. Soc.	4,923 25	5 08	4,928 33
Oneida Reseration Ag. Soc ..	540 29	.....	540 29
Outagamie Co. Agric. Soc.	3,152 39	.....	3,152 39
Ozaukee Co. Agric. Soc	3,255 27	1,065 93	4,321 20
Platteville Fair & Agric. Soc.	8,050 95	45 87	8,096 82
Pepin County Agric. Soc	2,606 50	2 95	2,609 45
Pierce Co. Fair & Ag. Soc	3,812 70	93 77	3,906 47
Polk Co. Agric. Soc	3,504 02	.....	3,504 02
Portage Co. Agric. Soc	2,040 35	.....	2,040 35
Price Co. Agric. Soc	2,628 24	416 90	3,045 14
Richland Co. Agric. Soc	10,510 81	202 34	10,713 15
Sauk Co. Agric. Soc	5,330 07	60 38	5,390 45
Seymour Fair & D. Park Ass'n	4,054 81	200 37	4,255 18
Shawano Co. Agric. Soc	4,241 62	.....	4,241 62
Sheboygan Co. Agric. Soc	5,140 87	46 84	5,187 71
S. W. Wis. Fair Ass'n & Agric. Soc	5,128 37	197 89	5,326 26
Sparta Driving & Agric. Soc ..	5,130 72	15 89	5,146 61
Taylor Co. Mechanical & Agric. Soc	2,163 95	.....	2,163 95
Trempealeau Co. Agric. Soc ..	4,933 43	76	4,934 19
Vernon County Agric. Soc	6,658 52	24	6,658 76
Walworth County Agric. Soc ..	13,675 25	155 29	13,830 54
Washington County Agric. Soc	3,770 56	40 42	3,810 98
Waupaca County Agric. Soc ..	3,607 70	78 92	3,686 62
Waushara County Agric. Soc ..	2,834 40	532 32	3,366 72
Total	\$407,451 76	\$6,799 89	\$414,251 65

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	DISBURSEMENTS.		
	Premiums.	Trials of speed.	Paid expenses.
Adams Co. Agric. Soc	\$1,003 65	\$975 00	\$150 00
Arcadia Agric. & Driving Ass'n	2,223 92	900 00	748 65
Baraoboo Valley Agric. Soc ..	1,796 50	1,423 50	828 34
Barron County Agric. Soc	2,000 15	1,550 00	478 78
Bayfield County Fair Ass'n ..	974 22	1,000 00	211 83
Berlin Ag. & Industrial Ass'n	1,538 36	1,100 00	982 25
Blacks Prairie Agric. Soc	1,323 25	1,000 00	347 25
Boscobel Ag. & D. Park Ass'n	1,495 75	1,059 50	377 85
Buffalo County Agric. Soc	2,410 00	800 00	1,246 00
Burnett County Agric. Soc	229 40	.....	175 19
Calumet County Agric. Soc ..	1,007 50	1,117 50	454 15
Central Ag. & Driving Ass'n ..	1,430 66	1,165 00	310 05
Central Wis. State Fair Ass'n	845 83	2,752 50	910 71
Clark County Agric. Soc	2,486 40	600 00	578 34
Columbia County Agric. Soc ..	2,046 30	1,085 00	320 40
Crawford County Agric. Soc ..	165 50	.....	180 85
Cumberland Agric. & Driving Park Ass'n	1,932 30	1,000 00	180 30
Dane County Agric. Soc	2,069 75	1,898 00	913 14
Dodge County Agric. Soc	2,220 73	2,529 82	3,543 02
Dunn County Agric. Soc	2,762 15	1,525 00	988 17
Eastern Monroe Co. Ag. Soc ..	1,912 15	1,800 00	267 00
Eau Claire Co. Agric. Soc	2,012 75	1,000 00	1,190 60
Elroy Fair Ass'n	1,987 50	2,100 00	325 00
Evansville Rock Co. Ag. Soc ..	1,116 25	1,083 50	1,425 67
Fond du Lac Co. Agric. Soc ..	2,069 05	1,670 62	1,846 15
Fox River Fair & Driv. Ass'n	1,989 30	1,633 00	861 32
Grant County Agric. Soc	1,635 13	1,018 00	986 29
Green County Agric. Soc	1,999 20	1,629 50	728 58
Hillsboro Ag. & Driving Ass'n	910 59	2,150 00	269 11
Iowa County Agric. Soc	1,394 47	1,126 16	1,079 22
Jackson County Agric. Soc ..	1,753 34	1,018 00	730 25
Jefferson Co. & Rock River Valley Agric. Soc	2,124 20	4,300 00	1,366 41
Juneau County Agric. Soc	2,315 25	1,600 00	302 38
Kickapoo Valley Ag. & D. Park Ass'n	1,878 50	1,450 00	165 25
Kilbourn Inter-Co. Fair Ass'n	2,019 75	1,800 00	505 30
La Crosse County Agric. Soc ..	1,680 65	1,245 00	772 50
La Crosse Inter-state Fair Ass'n	4,214 15	5,095 00	4,317 99
Lafayette Co. Agric. Soc	2,576 99	2,660 00	391 48
Langlade Co. Agric. Soc	1,193 25	2,700 00	370 46
Lincoln Co. Agric. Soc	2,013 75	3,300 00	789 35
Lodi Union Agric. Soc	960 75	950 00	232 64
Manitowoc Co. Industrial Soc	1,234 30	1,084 00	385 00

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	DISBURSEMENTS.		
	Premiums.	Trials of speed.	Paid expenses.
Marathon Co. Agric. Soc	2,179 41	3,025 00	1,944 16
Marquette Co. Agric. Soc	986 00	1,000 00	104 26
New London Industrial & Agric Soc	1,019 70	1,750 00	615 63
New Richmond Park & Agric. Ass'n	1,339 87	1,475 00	665 91
Northern Wis. State Fair	4,665 75	2,743 70	6,193 03
Oconto Co. Agric. Soc	1,650 44	1,010 50	1,855 33
Oneida Co. Agric. Soc	2,378 50	1,250 00	468 50
Oneida Reservation Agric. Soc	300 00	150 00	90 29
Outagamie Co. Agric. Soc	1,422 15	.....	334 91
Ozaukee Co. Agric. Soc	1,682 25	1,000 00	320 00
Platteville Fair & Ag. Soc	2,260 46	2,224 13	933 05
Pepin County Agric. Soc	890 25	1,000 00	385 35
Pierce Co. Fair & Ag. Soc	1,000 15	809 50	500 00
Polk Co. Fair Soc	1,139 74	1,050 00	316 23
Portage Co. Agric. Soc	735 00	1,050 00	123 17
Price Co. Agric. Soc	610 60	825 00	538 98
Richland Co. Agric. Soc	1,779 82	2,005 00	1,063 31
Sauk Co. Agric. Soc	1,982 00	1,500 00	948 06
Seymour Fair & D. Park Ass'n	935 10	1,000 00	270 00
Shawano Co. Agric. Soc	1,396 85	1,145 00	513 33
Sheboygan Co. Agric. Soc	727 95	1,660 00	1,462 69
S. W. Wis. Fair Ass'n & Agric. Soc	2,168 88	1,313 00	603 62
Sparta Driving & Agric. Soc ..	2,161 50	2,000 00	310 00
Taylor Co. Mechanical & Agric. Soc	301 50	1,000 00	271 66
Trempealeau Co. Agric. Soc ..	2,045 98	1,050 00	387 05
Vernon County Agric. Soc	2,154 05	1,850 00	321 60
Walworth County Agric. Soc	3,719 65	3,130 00	501 21
Washington County Agric. Soc ..	1,807 15	1,000 00	255 94
Waupaca County Agric. Soc ..	2,153 75	888 50	412 56
Wausharae County Agric. Soc ..	606 50	1,000 00	407 28
Total	\$121,154 54	\$106,869 93	\$56,350 33

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	DISBURSEMENTS.		
	Secretary's office	Improve- ments.	Other purposes.
Adams Co. Agric. Soc	\$75 00	\$100 00	\$714 00
Arcadia Agric. & Driving Ass'n	31 34	222 65	1,236 71
Baraboo Valley Agric. Soc	24 00	802 47	750 00
Barron County Agric. Soc	67 75	121 02	400 14
Bayfield County Fair Ass'n ...	25 00	.....	529 75
Berlin Agric. & Industrial Ass'n	118 50	110 83	1,657 35
Blakes Prairie Agric. Soc	87 52	1,838 92	16 34
Boscobel Agric. & D. Park Ass'n	118 75	150 00	1,021 95
Buffalo County Agric. Soc	50 00	214 90	.....
Burnett County Agric. Soc	20 00	94 74	298 78
Calumet County Agric. Soc ..	50 00	83 62	1,096 70
Central Agric. & D. Park Ass'n	101 13	471 90	459 29
Central Wis. State Fair Ass'n	166 50	1,039 90	.....
Clark County Agric. Soc	89 62	1,237 29	1,336 87
Columbia County Agric. Soc ..	125 00	150 00	123 61
Crawford County Agric. Soc ..	45 45	22 52	48 05
Cumberland Agric. & Driving Park Ass'n	25 00	220 75	927 74
Dane County Agric. Soc	250 00	1,888 27	1,777 34
Dodge County Agric. Soc	391 25	2,067 94	3,830 24
Dunn County Agric. Soc	250 00	302 12	700 00
Eastern Monroe Co. Ag. Soc ..	147 00	375 00	466 31
Eau Claire Co. Agric. Soc	300 20	151 00	.....
Elroy Fair Ass'n	150 00	350 00	.....
Evansville Rock Co. Agric. Soc	15 00	68 56	1,799 61
Fond du Lac Co. Agric. Soc ..	173 54	3,164 75	.....
Fox River Fair & Driv. Ass'n .....	.....	915 67	896 51
Grant County Agric. Soc	92 18	473 13	1,209 10
Green County Agric. Soc	75 43	1,415 96	1,000 00
Hillsboro Agric. & Driv. Ass'n	150 00	1,306 39	.....
Iowa County Agric. Soc	93 23	.....	1,625 35
Jackson County Agric. Soc	125 00	179 70	814 00
Jefferson Co. & Rock River Val- ley Agric. Soc	257 50	3,671 31	2,313 41
Juneau Co. Agric. Soc	100 00	68 35	240 00
Kickapoo Valley Agric. & Driv- ing Park Ass'n	150 00	215 00	70 00
Ki bourn Inter-Co. Fair Ass'n	100 00	169 00	1,390 48
La Crosse County Agric. Soc ..	224 00	30 00	1,111 00
La Crosse Inter-state Fair Ass'n	750 00	1,160 56	1,137 04
La Fayette Co. Agric. Soc	100 00	471 48	5,531 53
Langlade County Agric. Soc ..	.....	137 70	832 50
Lincoln Co. Agric. Soc	215 40	446 68	2,111 23
Lodi Union Agric. Soc	100 00	.....	572 27
Manitowoc Co. Industrial Soc	233 17	.....	528 47

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	DISBURSEMENTS.		
	Secretary's office.	Improve- ments.	Other purposes.
Marathon Co. Agric. Soc	500 00	982 45	4,527 49
Marquette Co. Agric. Soc	35 00	255 94	100 00
New London Industrial & Ag. Soc	75 00	71 31	102 94
New Richmond Park & Agric. Soc	21 85	594 71	802 43
Northern Wis. State Fair	500 00	3,307 23	5,000 00
Oconto Co. Agric. Soc	132 27	79 43	.....
Oneida Co. Agric. Soc	36 25	367 50	212 50
Oneida Reservation Agric. Soc .....	.....	.....	.....
Outagamie Co. Agric. Soc	110 00	.....	1,197 12
Ozaukee Co. Agric. Soc	238 00	.....	1,080 95
Platteville Fair & Agric. Soc	200 00	148 69	2,309 28
Pepin County Agric. Soc	75 00	.....	256 39
Pierce Co. Fair & Agric. Soc	40 00	500 00	1,010 05
Polk Co. Fair Soc	65 00	74 61	849 32
Portage Co. Agric. Soc	54 00	28 18	50 00
Price Co. Agric. Soc	61 04	268 25	441 82
Richland Co. Agric. Soc	24 00	4,521 31	1,312 10
Sauk Co. Agric. Soc	30 00	298 11	632 28
Seymour Fair & Driving Park Ass'n	50 00	1,040 00	946 53
Shawano Co. Agric. Soc	60 00	132 61	993 83
Sheboygan Co. Agric. Soc	162 55	102 24	1,039 92
S. W. Wis. Fair Ass'n & Ag. Soc	217 42	237 79	783 55
Sparta Driving & Agric. Soc	200 00	429 50	31 64
Taylor Co. Mechanical & Agric. Soc .....	.....	15 00	575 79
Trempealeau Co. Agric. Soc	50 00	287 76	1,110 00
Vernon County Agric. Soc	100 00	160 00	2,070 54
Walworth County Agric. Soc	449 00	403 32	5,345 00
Washington County Agric. Soc	92 50	75 75	73 82
Waupaca County Agric. Soc	100 00	72 15	41 58
Waushara County Agric. Soc	115 00	370 25	.....
Total	\$9,457 34	\$40,734 17	\$73,470 54

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904*—Continued.

Counties.	DISBURSEMENTS.		
	Total dis- bursements.	Cash on hand.	Total.
Adams Co. Agric. Soc	\$3,017 65	\$22 87	\$3,040 52
Arcadia Agric. & Driving Ass'n ..	5,363 27	4 37	5,367 64
Baraboo Valley Agric. Soc ..	5,624 81	269 75	5,894 56
Barron County Agric. Soc	4,617 84	34 45	4,652 29
Bayfield County Fair Ass'n ..	2,740 80	155 69	2,896 49
Ber in Ag. & Industrial Ass'n ..	5,517 29	.....	5,517 29
Blakes Prairie Agric. Soc	4,613 28	.....	4,613 28
Boscobel Agric. & Driving Park Ass'n	4,223 80	119 98	4,343 78
Buffalo County Agric. Soc	4,720 90	217 16	4,938 06
Burnett County Agric. Soc	818 11	.....	818 11
Calumet County Agric. Soc ..	3,809 47	65 91	3,875 38
Central Agric. & Driving Park Ass'n	3,938 03	123 75	4,061 78
Central Wis. State Fair Ass'n ..	5,715 44	19 00	5,734 44
Clark County Agric. Soc	6,328 52	13 61	6,342 13
Columbia County Agric. Soc. ..	3,850 31	38 34	3,888 65
Crawford County Agric. Soc.	462 37	.....	462 37
Cumberland Agric. & Driving Park Ass'n.	4,286 09	.....	4,286 09
Dane County Agric. Soc.	8,796 50	28 70	8,825 20
Dodge County Agric. Soc.	14,583 00	15 58	14,598 58
Dunn County Agric. Soc.	6,527 44	18 63	6,546 07
Eastern Monroe Co. Agric. Soc.	4,967 46	9 83	4,977 29
Eau Claire Co. Agric. Soc.	4,654 55	28 71	4,683 26
Elroy Fair Ass'n.	4,912 50	2 45	4,914 95
Evansville Rock Co. Agric. Soc.	5,508 59	.....	5,508 59
Fond du Lac Co. Agric. Soc.	8,924 11	129 71	9,053 82
Fox River Fair & Driving Ass'n.	6,295 80	1 32	6,297 12
Grant County Agric. Soc.	5,413 83	.....	5,413 83
Green County Agric. Soc.	6,848 67	22 75	6,871 42
Hillsboro Ag. & Driving Ass'n.	4,786 09	.....	4,786 09
Iowa County Agric. Soc.	5,318 43	64 73	5,383 16
Jackson County Agric. Soc. ..	4,620 29	61 44	4,681 73
Jefferson Co. & Rock River Valley Ag. Soc.	14,032 83	141 39	14,174 22
Juneau County Agric. Soc. ..	4,625 98	2 07	4,628 05
Kickapoo Valley Ag. & Driving ark Ass'n.	3,928 75	.....	3,928 75
Kilbourn Inter-Co Fair Ass'n.	5,984 53	.....	5,984 53
La Crosse County Agric. Soc.	5,063 15	101 00	5,164 15
La Crosse Inter-State Fair Ass'n.	16,674 74	1,595 66	18,270 40

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1904—Continued.*

Counties.	DISBURSEMENTS.		
	Total dis- bursements.	Cash on hand.	Total.
Lafayette Co. Agric. Soc.	11,731 48	32 14	11,763 62
Langlade Co. Agric. Soc.	5,233 91		5,233 91
Lincoln Co. Agric. Soc.	8,876 41	3 89	8,880 30
Lodi nion Agric. Soc.	2,815 66	15 01	2,830 67
Manitowoc Co. Industrial Soc.	3,464 94	178 08	3,643 02
Marathon Co. Agric. Soc.	13,158 51		13,158 51
Marquette Co. Agric. Soc.	2,481 20	48 53	2,529 72
New London Industrial & Agric. Soc.	3,634 58	147 62	3,782 20
New Richmond Park & Agric. Ass'n.	4,899 77	92 38	4,992 15
Northern Wis. State Fair ..	22,409 71		22,409 71
Oconto Co. Agric. Soc.	4,727 97	18 59	4,746 56
Oneida Co. Agric. Soc.	4,713 25	215 08	4,928 33
Oneida Reservation Agric. oc.	540 29		540 29
Outagamie Co. Agric. Soc.	3,064 18	88 21	3,152 39
Ozaukee Co. Agric. Soc.	4,321 20		4,321 20
Platteville Fair & Agric. Soc.	8,075 61	21 21	8,096 82
Pepin County Agric. Soc.	2,606 99	2 46	2,609 45
Pierce Co. Fair & Agric. Soc.	3,859 70	46 77	3,906 47
Polk Co. Fair Soc.	3,494 90	9 12	3,504 02
Portage Co. Agric. Soc.	2,040 35		2,040 35
Price Co. Agric. Soc.	2,745 69	299 45	3,045 14
Richland Co. Agric. Soc.	10,705 54	7 61	10 713 15
Sauk Co. Agric. Soc.	5,390 45		5,390 45
Seymour Fair & Driving Park Ass'n.	4,241 63	13 55	4,255 18
Shawano Co. Agric. Soc.	4,241 62		4,241 62
Sheboygan Co. Agric. Soc.	5,155 35	32 36	5,187 71
S.W. Wis. Fair Ass'n. & Agric. Soc.	5,326 26		5,326 26
Sparta Driving & Agric. Soc.	5,132 64	13 97	5,146 61
Taylor Co. Mechanical & Agric. Soc.	2,163 95		2,163 95
Trempealeau Co. Agric. Soc. ..	4,930 79	3 40	4,934 19
Vernon County Agric. Soc.	6,656 19	2 57	6,658 76
Walworth Co. Agric. Soc.	13,608 18	222 36	13,830 54
Washington Co. Agric. Soc.	3,305 16	505 82	3,810 98
Waupaca Co. Agric. Soc.	3,668 54	18 08	3,686 62
Waushara Co. Agric. Soc.	2,499 03	867 69	3,366 72
Total	\$408,036 85	\$6,214 80	\$414,251 65

"H"—Industrial and Agricultural Societies.

APPENDIX H.—*Report of Agricultural and Industrial Societies in accordance with the provisions of section 1463, statutes of 1898, as amended by chap. 446, laws of 1905, for the year 1905.*

Counties.	RECEIPTS.		
	From state since last report.	From mem- bership.	From gate receipts.
Adams Co. Ag. Soc.	\$791 46	\$31 00	\$776 25
Ashland Co. Ag. Soc.	484 68	.....	1,199 75
Baraboo Valley Ag. Soc.	1,118 60	.....	2,430 45
Barron Co. Ag. Soc.	1,200 00	8 00	903 10
Bayfield Co. Fair Ass'n.	789 69	.....	300 95
Berlin Ag. & Ind. Ass'n.	1,015 34	.....	2,288 46
Blakes Prairie Ag. Soc.	929 30	.....	918 00
Boscobel Ag. & Driv. Park Ass'n	998 30	.....	1,328 20
Brown Co. Hort. & Ag. Soc. ...	1,016 94	45 50	3,166 80
Buffalo Co. Ag. Soc.	1,200 00	2,062 00	.....
Burnett Co. Ag. Soc.	200 00	.....	424 20
Central Ag. & Driv. Park Ass'n.	972 26	25 00	1,152 75
Central Wis. State Fair Ass'n..	738 33	120 00	1,766 60
Clark Co. Ag. Soc.	1,200 00	.....	2,258 95
Columbia Co. Ag. Soc.	1,200 00	1,030 00	1,816 85
Crawford Co. Ag. Soc.	200 00	87 00	86 50
Cumberl'd Ag. & D. Park Ass'n	1,172 92	86 25	716 00
Dane Co. Ag. Soc.	1,200 00	149 50	5,227 65
Dodge Co. Ag. Soc.	1,200 00	.....	5,698 84
Dunn Co. Ag. Soc. ...	1,200 00	532 00	2,436 20
Eastern Monroe Co. Ag. Soc. ...	1,164 86	.....	1,511 00
Eau Claire Co. Ag. Soc.	1,200 00	.....	1,221 25
Elroy Fair Ass'n	1,195 00	.....	1,174 95
Evansville, Rock Co. Ag. Soc. ...	846 50	.....	1,531 85
Florence Co. Ag. Soc. ....	.....	.....	.....
Fond du Lac Co. Ag. Soc.	1,200 00	153 79	4,621 14
Fox River Fair & Driv. Ass'n..	1,195 72	.....	2,331 17
Grant Co. Ag. Soc.	1,054 05	190 00	2,162 82
Green Co. Ag. Soc.	1,199 68	497 55	3,184 35
Hillsboro Ag. & Driv. Ass'n...	764 23	.....	1,202 70
Iowa Co. Ag. Soc.	957 58	69 00	1,986 24
Jackson Co. Ag. Soc.	1,101 34	403 40	1,708 85
Jeff'son & R'k Riv. Val. Ag. So.	1,200 00	60 00	3,926 10
Juneau Co. Ag. Soc.	1,200 00	643 00	537 00
Kickapoo Val. Ag. & D. P. Assn.	1,151 50	20 00	1,286 15
Kilbourn Inter. Co. Fair Ass'n.	1,200 00	.....	3,125 25
La Crosse Co. Ag. Soc.	1,072 26	637 50	802 80
La Crosse Interstate Fair Ass'n	3,021 41	.....	9,522 88
Lafayette Co. Ag. Soc.	1,200 00	10 00	3,492 30
Langlade Co. Ag. Soc.	877 30	259 00	1,303 95
Lincoln Co. Ag. Soc.	1,200 00	50 00	1,830 50
Lodi Union Ag. Soc.	764 30	.....	1,007 25

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	RECEIPTS.		
	From state since last report.	From mem- bership.	From gate receipts.
Manitowoc Co. Industrial Soc...	893 72		1,386 15
Marathon Co. Ag. Soc.	1,200 00	5 00	3,808 87
Marquette Co. Ag. Soc.	794 40		727 25
New London Ind. & Ag. Soc....	807 88		1,407 05
New Richmond P. & Ag. Ass'n.	935 95		1,302 71
Northern Wis. State Fair.....	3,847 75	639 05	8,110 81
Oconto Co. Ag. Soc.	1,060 17		2,473 85
Oneida Co. Ag. Soc.	1,200 00	111 25	685 60
Outagamie Co. Ag. Soc.	568 86	70 00	633 17
Ozaukee Co. Ag. Soc.	1,072 90	244 00	1,025 50
Platteville Fair & Ag. Soc. ...	1,290 00	20 00	5,159 30
Pepin Co. Ag. Soc.	756 10	810 00	1,470 00
Pierce Co. Fair & Ag. Soc....	723 86		1,643 55
Polk Co. Fair & Ag. Soc.	855 90	17 00	1,328 25
Portage Co. Ag. Soc.	694 00	20 00	696 00
Price Co. Ag. Soc.	574 24	91 50	416 90
Richland Co. Ag. Soc.	1,111 92	530 00	2,664 25
Sauk Co. Ag. Soc.	1,192 80	50 00	1,935 30
Seymour Fair & D. Park Ass'n	774 04		1,365 76
Shawano Co. Ag. Soc.	†		1,044 65
Sheboygan Co. Ag. Soc.	691 18		3,047 90
S. W. Wis. Fair Ass'n & Ag. So.	1,072 51		2,980 85
Sparta Driv. & Ag. Soc.	1,200 00	250 00	1,603 25
Taylor Co. Mech. & Ag. Soc....	414 26	10 00	222 20
Trempealeau Co. Ag. Soc.	1,200 00	495 00	808 45
Vernon Co. Ag. Soc.	1,200 00	10 00	3,124 35
Walworth Co. Ag. Soc.	1,200 00	1,909 75	7,722 45
Washington Co. Ag. Soc.	1,122 86	172 50	1,273 85
Waupaca Co. Ag. Soc.	1,200 00		1,518 45
Waushara Co. Ag. Soc.	642 60		2,051 85
Wisconsin State Fair.....	42,354 50		46,964 36
Total	\$116,155 95	\$12,624 54	\$194,978 88

† Received from state and not reported, \$893.90.

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	RECEIPTS.		
	From entries.	From subscriptions.	From other sources.
Adams Co. Ag. Soc.	\$1,102 92	\$125 76	\$1,006 83
Ashland Co. Ag. Soc.	365 00		1,020 10
Baraboo Valley Ag. Soc.	560 80	90 00	1,341 53
Barron Co. Ag. Soc.	495 00	25 00	2,087 00
Bayfield Co. Fair Ass'n.	797 50		603 59
Berlin Ag. & Ind. Ass'n.	820 00		1,085 02
Blakes Prairie Ag. Soc.	291 60		911 29
Boscobel Ag. & D. Park Ass'n.	491 50	181 00	1,418 03
Brown Co. Hort. & Ag. Soc.	1,300 50	382 96	550 00
Buffalo Co. Ag. Soc.	890 00		214 57
Burnett Co. Ag. Soc.		313 00	25 00
Central Ag. & Driv. Park Ass'n.	537 30	101 00	2,100 00
Central Wis. State Fair Ass'n..	325 00	780 00	3,354 65
Clark Co. Ag. Soc.	987 50		1,931 31
Columbia Co. Ag. Soc.	920 00		898 00
Crawford Co. Ag. Soc.	45 10	31 50	235 00
Cumberland Ag. & D. Park Ass'n	500 00	627 55	2,025 00
Dane Co. Ag. Soc.	1,111 17		3,863 65
Dodge Co. Ag. Soc.	1,525 00		5,711 75
Dunn Co. Ag. Soc.	1,881 95	1,043 40	1,461 95
Eastern Monroe Co. Ag. Soc.	426 00		1,706 51
Eau Claire Co. Ag. Soc.	2,190 15		1,229 00
Elroy Fair Ass'n.	920 00	150 00	1,020 85
Evansville, Rock Co. Ag. Soc.	375 00	1,390 20	412 50
Florence Co. Ag. Soc.			616 86
Fond du Lac Co. Ag. Soc.		428 40	1,768 12
Fox River Fair & Driv. Ass'n..	1,241 88		3,049 90
Grant Co. Ag. Soc.	916 42		2,004 52
Green Co. Ag. Soc.	530 60	545 56	1,078 05
Hillsboro Ag. & Driv. Ass'n.	800 00	896 00	1,007 89
Iowa Co. Ag. Soc.	360 00	500 00	1,173 50
Jackson Co. Ag. Soc.	1,200 38	100 00	1,400 00
Jeff'son & R'k Riv. Val. Ag. So.	2,171 00	860 00	5,504 68
Juneau Co. Ag. Soc.	653 00	325 75	1,836 70
Kickapoo Val. Ag. & D. P. Ass'n	1,453 44		1,556 07
Kilbourn Inter. Co. Fair Ass'n.	1,133 75	30 00	1,385 24
La Crosse Co. Ag. Soc.	1,513 99		2,056 95
La Crosse Inter-state Fair Ass'n	2,608 20	475 00	3,359 03
Lafayette Co. Ag. Soc.	1,336 12	500 00	2,233 69
Langlade Co. Ag. Soc.	1,603 70	950 00	942 50
Lincoln Co. Ag. Soc.	1,978 60	538 50	5,089 33
Lodi Union Ag. Soc.	176 20		974 55
Manitowoc Co. Industrial Soc.	803 75	124 00	480 80

*"H"—Industrial and Agricultural Societies.*APPENDIX II.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	RECEIPTS.		
	From entries.	From sub- scriptions.	From other sources.
Marathon Co. Ag. Soc.	1,831 75	37 00	4,691 13
Marquette Co. Ag. Soc.	200 00		263 75
New London Ind. & Ag. Soc...	750 00		1,986 00
New Richmond P. & Ag. Ass'n	1,534 00		1,815 28
Northern Wis. State Fair.....	3,238 03	2,729 31	18,181 72
Oconto Co. Ag. Soc.	200 00	300 00	1,675 00
Oneida Co. Ag. Soc.	360 00	1,792 15	1,064 98
Outagamie Co. Ag. Soc.	149 75	396 50	536 81
Ozaukee Co. Ag. Soc.	400 00	400 00	242 00
Platteville Fair & Ag. Soc....	1,285 97		1,592 70
Pepin Co. Ag. Soc.	1,184 87		848 90
Pierce Co. Fair Soc.			1,710 00
Polk Co. Fair Soc.	1,187 50		567 75
Portage Co. Ag. Soc.	426 00		411 00
Price Co. Ag. Soc.	495 95	581 00	363 70
Richland Co. Ag. Soc.	1,454 82	239 00	2,026 43
Sauk Co. Ag. Soc.	777 50	204 00	1,173 00
Seymour Fair & Driv. P. Ass'n.	170 00		1,185 28
Shawano Co. Ag. Soc.	2,458 26		2,265 95
Sheboygan Co. Ag. Soc.	1,170 00	100 00	1,907 87
S. W. Wis. Fair Ass'n & Ag. So.	1,186 30		1,094 67
Sparta Driving & Ag. Soc....	347 10		758 20
Taylor Co. Mech. & Ag. Soc....	250 00	256 26	20 00
Trempealeau Co. Ag. Soc.	1,291 87		2,041 09
Vernon Co. Ag. Soc.	2,087 43		2,458 14
Walworth Co. Ag. Soc.	1,651 50	21 73	4,180 07
Washington Co. Ag. Soc.	532 50		1,120 68
Waupaca Co. Ag. Soc.	351 75		280 30
Waushara Co. Ag. Soc.	200 00		230 00
Wisconsin State Fair.....	15,276 85		15,055 56
Total	\$81,789 72	\$18,562 53	\$145,486 07

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	Total receipts.	Cash on hand at date of last report.	Total.
Adams Co. Ag. Soc.	\$3,834 22	\$23 31	\$3,857 53
Ashland Co. Ag. Soc.	3,069 53	.....	3,069 53
Baraboo Valley Ag. Soc.	5,541 43	269 75	5,811 18
Barron Co. Ag. Soc.	4,718 10	34 45	4,752 55
Bayfield Co. Fair Ass'n	2,491 73	155 69	2,647 42
Berlin Ag. & Ind. Soc.	5,208 82	.....	5,208 82
Blakes Prairie Ag. Soc.	3,050 19	04	3,050 23
Boscobel Ag. & D. Park Ass'n..	4,417 03	119 98	4,537 01
Brown Co. Hort. & Ag. Soc....	6,462 70	13 88	6,476 58
Buffalo Co. Ag. Soc.	4,366 57	217 16	4,583 73
Burnett Co. Ag. Soc.	962 20	.....	962 20
Central Ag. & D. Park Ass'n..	4,888 31	123 75	5,012 06
Central Wis. State Fair Ass'n..	7,084 58	19 00	7,103 58
Clark Co. Ag. Soc.	6,377 76	13 61	6,391 37
Columbia Co. Ag. Soc.	5,864 85	38 34	5,903 19
Crawford Co. Ag. Soc.	685 10	.....	685 10
Cumberl'd Ag. & D. Park Ass'n.	5,127 72	.....	5,127 72
Dane Co. Ag. Soc.	11,551 97	28 70	11,580 67
Dodge Co. Ag. Soc.	14,135 59	15 58	14,151 17
Dunn Co. Ag. Soc.	8,555 50	18 63	8,574 13
Eastern Monroe Co. Ag. Soc...	4,808 37	9 83	4,818 20
Eau Claire Co. Ag. Soc.	5,840 40	28 71	5,869 11
Elroy Fair Ass'n	4,460 80	2 45	4,463 25
Evansville, Rock Co. Ag. Soc...	4,556 05	.....	4,556 05
Florence Co. Ag. Soc.	616 86	.....	616 86
Fond du Lac Co. Ag. Soc.	8,171 45	129 71	8,301 16
Fox River Fair & Driv. Ass'n..	7,818 67	1 32	7,819 99
Grant Co. Ag. Soc.	6,327 81	.....	6,327 81
Green Co. Ag. Soc.	7,035 79	22 75	7,058 54
Hillsboro Ag. & Driving Ass'n..	4,670 82	.....	4,670 82
Iowa Co. Ag. Soc.	5,046 32	64 73	5,111 05
Jackson Co. Ag. Soc.	5,913 97	61 44	5,975 41
Jefferson Co. & Rock River Valley Ag. Soc.	13,721 78	141 39	13,863 17
Juneau Co. Agric. Soc.	5,195 45	.....	5,195 45
Kickapoo Valley Ag. & Driving Park Ass'n.	5,467 16	.....	5,467 16
Kilbourn Inter. Co. Fair Ass'n.	6,874 24	.....	6,874 24
La Crosse County Agric. Soc.	6,083 50	101 00	6,184 50
La Crosse Inter. State Fair Ass'n.	18,986 52	1,595 66	20,582 18
Lafayette Co. Agric. Soc.	8,772 11	32 14	8,804 25
Langlade Co. Agric. Soc.	5,936 45	404 52	6,340 97
Lincoln Co. Agric. Soc.	10,686 93	3 89	10,690 82
Lodi Union Agric. Soc.	2,922 30	15 01	2,937 31

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties	Total receipts.	Cash on hand at date of last report.	Total.
Manitowoc Co. Industrial Soc.	3,688 42	1,241 48 *	4,929 90
Marathon Co. Agric. Soc.	11,573 75	.....	11,573 75
Marquette Co. Agric. Soc.	1,985 40	48 53	2,033 93
New London Industrial & Agric. Soc.	4,950 93	147 62	5,098 55
New Richmond Park & Agric. Ass'n.	5,587 94	92 38	5,680 32
Northern Wis. State Fair	36,746 67	.....	36,746 67
Oconto Co. Agric. Soc.	5,709 02	18 59	5,727 61
Oneida Co. Agric. Soc.	5,213 98	215 08	5,429 06
Outagamie Co. Agric. Soc.	2,355 09	88 21	2,443 30
Ozaukee Co. Agric. Soc.	3,384 40	1,008 93	4,393 33
Platteville Fair & Agric. Soc. ..	9,257 97	29 11	9,287 08
Pepin Co. Agric. Soc.	5,078 87	2 58	5,081 45
Pierce Co. Fair & Agric. Soc. ..	4,083 96	46 77	4,130 73
Polk Co. Fair Soc.	3,956 40	9 16	3,965 56
Portage Co. Agric. Soc.	2,247 00	75	2,247 75
Price Co. Agric. Soc.	2,523 29	299 45	2,822 74
Richland Co. Agric. Soc.	8,017 42	7 61	8,025 03
Sauk Co. Agric. Soc.	5,332 60	.....	5,332 60
Seymour Fair & Driving Park Ass'n.	3,495 08	13 55	3,508 63
Shawano Co. Agric. Soc.	5,768 86	.....	5,768 86
Sheboygan Co. Agric. Soc.	6,916 95	29 11	6,946 06
S. W. Wis. Fair Ass'n. & Agric. Soc.	6,334 33	48 05	6,382 38
Sparta Driving & Agric. Soc. ..	4,158 55	948 91	5,121 43
Taylor Co. Mechanical & Ag. Soc.	1,172 72	*13 97	1,172 72
Trempealeau Co. Agric. Soc. ..	5,836 41	3 40	5,839 81
Vernon Co. Agric. Soc.	8,879 92	2 57	8,882 49
Walworth Co. Agric. Soc.	16,685 50	222 36	16,907 86
Washington Co. Agric. Soc. ..	4,222 39	535 82	4,758 21
Waupaca Co. Agric. Soc.	3,350 50	18 08	3,368 58
Waushara Co. Agric. Soc.	3,124 45	867 69	3,992 14
Wisconsin State Fair	119,651 27	14,404 97	134,056 24
	569,597 69	24,071 15	593,668 84

*Deficit.

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	DISBURSEMENTS.		
	Premiums (excluding speed and other contests).	Speed and other con- tests.	Fair expenses.
Adams Co. Agric. Soc.	1,052 79	1,375 00	357 58
Ashland Co. Agric. Soc.	538 20	1,470 00	348 40
Baraboo Valley Agric. Soc.	2,035 25	1,655 00	940 88
Barron Co. Agric. Soc.	2,234 60	1,585 00	565 80
Bayfield Co. Fair Ass'n.	595 00	1,000 00	312 42
Berlin Agric. & Ind. Ass'n.	876 30	1,840 00	975 47
Blakes Prairie Agric. Soc.	1,131 25	1,100 00	375 00
Boscobel Agric. & Driving Park	.....	.....	.....
Ass'n.	1,049 20	1,500 00	479 30
Brown Co. Hort. & Agric. Soc.	980 94	2,800 00	1,340 23
Buffalo Co. Agric. Soc.	1,992 13	900 00	1,386 00
Burnett Co. Agric. Soc.	224 49	349 00	125 02
Central Agric. & Driving Park	.....	.....	.....
Ass'n.	1,437 25	2,010 00	376 30
Central Wis. State Fair Ass'n.	912 25	2,297 08	1,663 68
Clark Co. Agric. Soc.	2,203 10	2,150 00	561 18
Columbia Co. Agric. Soc.	1,866 00	2,390 00	860 00
Crawford Co. Agric. Soc.	184 00	23 00	128 00
Cumberland Agric. & Driving	.....	.....	.....
Park Ass'n.	1,828 00	1,995 00	244 46
Dane Co. Agric. Soc.	2,044 50	3,495 00	2,057 82
Dodge Co. Agric. Soc.	2,323 50	3,100 00	3,855 12
Dunn Co. Agric. Soc.	2,472 89	1,526 25	943 09
Easterly Monroe Co. Agric. Soc.	1,719 95	1,800 00	275 00
Eau Claire Co. Agric. Soc.	2,192 30	2,500 00	929 40
Elroy Fair Ass'n.	1,738 55	1,895 00	501 20
Evansville Rock Co. Agric. Soc.	1,113 75	1,010 00	955 94
Florence Co. Agric. Soc.	191 30	.....	339 81
Fond du Lac Co. Agric. Soc. ..	2,291 20	2,515 25	2,460 72
Fox River Fair & Driving Ass'n.	1,950 95	2,420 00	1,596 37
Grant Co. Agric. Soc.	1,726 50	1,605 00	615 18
Green Co. Agric. Soc.	1,964 82	2,165 00	760 48
Hillsboro Agric. & Driving	.....	.....	.....
Ass'n.	1,578 01	1,550 00	350 00
Iowa Co. Agric. Soc.	1,945 75	1,350 00	599 45
Jackson Co. Agric. Soc.	1,781 25	1,850 00	911 92
Jefferson Co. & Rock River	.....	.....	.....
Valley Ag. Soc.	1,914 25	4,405 00	3,202 43
Juneau Co. Agric. Soc.	2,166 75	2,580 00	331 70
Kickapoo Valley Ag. & Driving	.....	.....	.....
Park Ass'n.	1,853 75	1,925 00	323 40
Kilbourn Inter. Co. Fair Ass'n.	1,724 20	2,000 00	1,166 74
La Crosse County Agric. Soc.	1,884 75	1,950 00	893 10
La Crosse Inter. State Fair	.....	.....	.....
Ass'n.	5,404 48	5,265 00	5,622 20

*"H"—Industrial and Agricultural Societies.*APPENDIX II.—*Report of Agricultural and Industrial Societies, 1935—Continued.*

Counties.	DISBURSEMENTS.		
	Premiums (excluding speed and other contests).	Speed and other con- tests.	Fair expenses.
Lafayette Co. Agric. Soc.	2,103 75	2,340 00	643 84
Langlade Co. Agric. Soc.	698 10	3,095 00	456 86
Lincoln Co. Agric. Soc.	2,053 76	3,250 00	914 38
Lodi Union Agric. Soc.	547 50	1,135 00	351 08
Manitowoc Co. Industrial Soc.	1,132 95	2,020 00	758 31
Marathon Co. Agric. Soc.	1,981 87	3,200 00	1,721 92
Marquette Co. Agric. Soc.	594 00	1,000 00	200 00
New London Industrial & Agric. Soc.	946 50	1,690 00	1,380 17
New Richmond Park & Agric. Ass'n.	2,237 50	1,245 75	440 84
Northern Wis. State Fair	4,897 09	5,475 00	5,045 64
Oconto Co. Agric. Soc.	1,186 45	1,180 00	2,225 00
Oneida Co. Agric. Soc.	2,568 75	1,800 00	480 46
Outagamie Co. Agric. Soc.	1,061 60	97 00	501 15
Ozaukee Co. Agric. Soc.	1,309 40	1,200 00	318 00
Platteville Fair & Agric. Soc.	1,687 50	2,392 50	1,334 19
Pepin Co. Agric. Soc.	1,202 50	1,215 00	373 22
Pierce Co. Fair & Agric. Soc.	1,043 75	1,015 00	609 65
Polk Co. Fair Soc.	1,422 50	1,000 00	436 86
Portage Co. Agric. Soc.	984 75	912 50	175 50
Price Co. Agric. Soc.	758 80	725 00	336 04
Richland Co. Agric. Soc.	1,757 88	2,025 00	673 74
Sauk Co. Agric. Soc.	1,313 50	2,175 00	1,189 10
Seymour Fair & Driving Park Ass'n.	649 50	825 00	310 00
Shawano Co. Agric. Soc.	2,346 85	1,950 00	1,122 15
Sheboygan Co. Agric. Soc.	824 97	2,910 00	1,618 29
S. W. Wis. Fair Ass'n. & Agric. Soc.	1,603 50	2,090 00	895 00
Sparta Driving & Agric. Soc. ..	1,659 25	1,800 00	485 56
Taylor Co. Mechanical & Ag. Soc.	220 65	815 00	86 56
Trempealeau Co. Agric. Soc. ...	2,574 75	1,750 00	692 46
Vernon Co. Agric. Soc.	2,932 13	2,300 00	556 04
Walworth Co. Agric. Soc.	3,968 00	3,430 00	6,266 78
Washington Co. Agric. Soc.	1,057 75	2,040 00	295 00
Waupaca Co. Agric. Soc.	730 75	795 00	760 40
Waushara Co. Agric. Soc.	557 00	865 00	257 61
Wisconsin State Fair	18,589 50	23,500 00	14,717 18
	\$134,328 97	\$158,594 33	\$88,269 77

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	DISBURSEMENTS.		
	Secretary's office.	Implements.	For other purposes.
Adams Co. Agric. Soc.	\$37 11	\$151 78	\$848 69
Ashland Co. Agric. Soc.	53 15	629 20	.....
Baraboo Valley Agric. Soc. ..	12 00	297 46	793 40
Barron Co. Agric. Soc.	58 50	100 00	208 65
Bayfield Co. Fair Ass'n.	40 00	.....	700 00
Berlin Agric. & Ind. Ass'n. ...	309 68	425 64	754 25
Blakes Prairie Agric. Soc.	81 68	157 30	175 00
Boscobel Agric. & Driving Park	.....	.....	.....
Ass'n.	120 50	188 19	1,102 49
Brown Co. Hort. & Agric. Soc.	195 00	236 64	907 50
Buffalo Co. Agric. Soc.	50 00	217 00	.....
Burnett Co. Agric. Soc.	20 00	39 13	171 07
Central Agric. & Driving Park	.....	.....	.....
Ass'n.	10 00	805 54	91 39
Central Wis. State Fair Ass'n.	76 26	698 80	1,422 89
Clark Co. Agric. Soc.	164 30	512 79	689 72
Columbia Co. Agric. Soc.	235 00	486 00	.....
Crawford Co. Agric. Soc.	42 15	33 64	174 31
Cumberland Agric. & Driving	.....	.....	.....
Park Ass'n.	25 00	940 31	78 22
Dane Co. Agric. Soc.	250 00	1,937 42	1,755 46
Dodge Co. Agric. Soc.	383 50	453 29	4,031 12
Dunn Co. Agric. Soc.	250 00	2,262 24	1,077 25
Eastern Monroe Co. Agric. Soc.	214 00	800 00	9 25
Eau Claire Co. Agric. Soc.	217 60	.....	.....
Elroy Fair Ass'n.	128 50	200 00	.....
Evansville Rock Co. Agric. Soc.	100 00	25 60	1,273 51
Florence Co. Agric. Soc. ....	.....	.....	85 75
Fond du Lac Co. Agric. Soc.	431 40	586 38	.....
Fox River Fair & Driving Ass'n.	.....	716 25	1,092 25
Grant Co. Agric. Soc.	973 26	206 94	1,200 93
Green Co. Agric. Soc.	65 30	955 57	1,125 00
Hillsboro Agric. & Driving	.....	.....	.....
Ass'n.	150 00	200 00	793 05
Iowa Co. Agric. Soc.	113 50	382 85	700 00
Jackson Co. Agric. Soc.	125 00	440 24	867 00
Jefferson Co. & Rock River	.....	.....	.....
Valley Ag. Soc.	426 40	1,824 80	2,022 23
Juneau Co. Agric. Soc. ....	.....	113 75	.....
Bickapoo Valley Ag. & Driving	.....	.....	.....
Park Ass'n.	168 10	285 74	911 17
Kilbourn Inter Co. Fair Ass'n.	257 50	182 90	1,541 47
La Crosse Co. Agric. Soc.	200 00	.....	1,256 65
La Crosse Inter State Fair	.....	.....	.....
Ass'n.	800 00	2,598 47	802 09

*"H"—Industrial and Agricultural Societies.*APPENDIX H.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	DISBURSEMENTS.		
	Secretary's office.	Implements.	For other purposes.
Lafayette Co. Agric. Soc.	200 00	283 69	3,194 13
Laglade Co. Agric. Soc.	38 00	1,097 98	955 03
Lincoln Co. Agric. Soc.	150 00	638 97	3,663 67
Lodi Union Agric. Soc.	200 00	.....	685 61
Manitowoc Co. Industrial Soc. .	145 72	287 35	585 57
Marathon Co. Agric. Soc.	500 00	382 22	3,746 22
Marquette Co. Agric. Soc.	50 00	36 00	150 00
New London Industrial & Agric. Soc.	75 00	49 39	943 91
New Richmond Park & Agric. Ass'n.	53 08	222 74	1,480 41
Northern Wis. State Fair	990 80	6,615 43	13,722 71
Oconto Co. Agric. Soc.	254 35	520 00	356 19
Oneida Co. Agric. Soc.	75 00	397 97	100 00
Outagamie Co. Agric. Soc.	110 00	207 59	349 79
Ozaukee Co. Agric. Soc.	200 00	300 00	1,065 93
Platteville Fair & Agric. Soc.	388 63	1,392 83	2,080 09
Pepin Co. Agric. Soc. ....	.....	372 74	1,780 79
Pierce Co. Fair & Agric. Soc.	40 00	200 00	1,123 10
Polk Co. Fair Soc.	65 00	76 00	875 50
Portage Co. Agric. Soc.	50 00	125 00	.....
Price Co. Agric. Soc.	58 50	94 40	850 00
Richland Co. Agric. Soc.	140 00	1,433 12	1,995 29
Sauk Co. Agric. Soc.	30 00	50 00	575 00
Seymour Fair & Driving Park Ass'n.	50 00	550 00	1,116 39
Shawano Co. Agric. Soc.	113 93	88 80	.....
Sheboygan Co. Agric. Soc.	213 25	456 04	806 40
S. W. Wis. Fair Ass'n. & Agric. Soc.	479 99	359 07	1,044 82
Sparta Driving & Agric. Soc. .	200 00	716 62	260 00
Taylor Co. Mechanical & Ag. Soc. ....	.....	.....	.....
Trempealeau Co. Agric. Soc. .	50 00	204 57	566 47
Vernon Co. Agric. Soc.	100 00	670 36	2,285 21
Walworth Co. Agric. Soc.	420 13	2,222 95	600 00
Washington Co. Agric. Soc. .	92 50	1,137 00	.....
Waupaca Co. Agric. Soc.	100 00	221 94	204 40
Waushara Co. Agric. Soc.	115 00	396 76	685 75
Wisconsin State Fair	2,269 00	48,162 11	11,842 48
	\$14,802 27	\$90,062 50	\$88,352 62

*"II"—Industrial and Agricultural Societies.*APPENDIX II.—*Report of Agricultural and Industrial Societies, 1905—Continued.*

Counties.	Total dis- bursements	Cash on hand at date of this report.	Total.
Adams Co. Agric. Soc.	\$3,822 95	\$34 58	\$3,857 53
Ashland Co. Agric. Soc.	3,038 95	30 58	3,069 53
Baraboo Valley Agric. Soc. ..	5,733 99	77 19	5,811 18
Barron Co. Agric. Soc.	4,752 55	.....	4,752 55
Bayfield Co. Fair Ass'n.	2,647 42	.....	2,647 42
Berlin Agric. & Ind. Ass'n. ..	5,181 34	27 48	5,208 82
Blakes Prairie Agric. Soc.	3,020 23	30 00 *	3,050 23
Boscobel Agric. & Driving Park Ass'n.	4,439 68	97 33	4,537 01
Brown Co. Hort. & Agric. Soc.	6,460 31	16 27	6,476 58
Buffalo Co. Agric. Soc.	4,545 13	38 60	4,583 73
Burnett Co. Agric. Soc.	919 62	42 58	962 20
Central Agric. & Driving Park Ass'n.	4,730 48	281 58	5,012 06
Central Wis. State Fair Ass'n.	7,070 96	32 62	7,103 58
Clark Co. Agric. Soc.	6,281 09	110 28	6,391 37
Columbia Co. Agric. Soc.	5,837 00	66 19	5,903 19
Crawford Co. Agric. Soc.	585 10	100 00 *	685 10
Cumberland Agric. & Driving Park Ass'n.	5,110 99	16 73	5,127 72
Dane Co. Agric. Soc.	11,540 20	40 47	11,580 67
Dodge Co. Agric. Soc.	14,146 53	4 64	14,151 17
Dunn Co. Agric. Soc.	8,531 63	42 50	8,574 13
Eastern Monroe Co. Agric. Soc.	4,818 20	.....	4,818 20
Eau Claire Co. Agric. Soc. ..	5,839 30	29 81	5,869 11
Elroy Fair Ass'n.	4,463 25	.....	4,463 25
Evansville Rock Co. Agric. Soc.	4,478 80	77 25	4,556 05
Florence Co. Agric. Soc.	616 86	.....	616 86
Fond du Lac Co. Agric. Soc. ..	8,284 95	16 21	8,301 16
Fox River Fair & Driving Ass'n.	7,775 82	44 17	7,819 99
Grant Co. Agric. Soc.	6,327 81	.....	6,327 81
Green Co. Agric. Soc.	7,036 17	22 37	7,058 54
Hillboro Agric. & Driving Ass'n.	4,621 06	49 76	4,670 82
Iowa Co. Agric. Soc.	5,091 55	19 50	5,111 05
Jackson Co. Agric. Soc.	5,975 41	.....	5,975 41
Jefferson Co. & Rock River Valley Ag. Soc.	13,795 11	68 06	13,863 17
Juneau Co. Agric. Soc.	5,192 20	3 25	5,195 45
Kickapoo Valley Ag. & Driving Park Ass'n.	5,467 16	.....	5,467 16
Kilbourn Inter. Co. Fair Ass'n.	6,872 81	1 43	6,874 24
La Crosse Co. Agric. Soc.	6,184 50	.....	6,184 50
La Crosse Inter. State Fair Ass'n.	20,492 24	89 94	20,582 18
Lafayette Co. Agric. Soc.	8,765 41	38 84	8,804 25

"H"—Industrial and Agricultural Societies.

APPENDIX H.—Report of Agricultural and Industrial Societies, 1905—Continued.

Counties.	Total dis- bursements	Ca-h on hand at date of this report	Total.
Langlade Co. Agric. Soc.	6,340 97	.....	6,340 97
Lincoln Co. Agric. Soc.	10,670 78	20 04	10,690 82
Lodi Union Agric. Soc.	2,919 19	18 12	2,937 31
Manitowoc Co. Industrial Soc.	4,929 90	.....	4,929 90
Marathon Co. Agric. Soc.	11,533 23	40 52	11,573 75
Marquette Co. Agric. Soc.	2,030 00	3 93	2,033 93
New London Industrial & Agric. Soc.	5,084 97	13 58	5,098 55
New Richmond Park & Agric. Ass'n.	5,680 32	.....	5,680 32
Northern Wis. State Fair	36,746 67	.....	36,746 67
Oconto Co. Agric. Soc.	5,721 99	5 62	5,727 61
Oneida Co. Agric. Soc.	5,422 18	6 88	5,429 06
Outagamie Co. Agric. Soc.	2,327 13	116 17 *	2,443 30
Ozaukee Co. Agric. Soc.	4,393 33	.....	4,393 33
Platteville Fair & Agric. Soc.	9,275 74	11 34	9,287 08
Pepin Co. Agric. Soc.	4,944 25	137 20	5,081 45
Pierce Co. Fair & Agric. Soc.	4,031 50	99 23	4,130 73
Polk Co. Faid Soc.	3,875 86	89 70	3,965 56
Portage Co. Agric. Soc.	2,247 75	.....	2,247 75
Price Co. Agric. Soc.	2,822 74	.....	2,822 74
Richland Co. Agric. Soc.	8,025 03	.....	8,025 03
Sauk Co. Agric. Soc.	5,332 60	.....	5,332 60
Seymour Fair & Driving Park Ass'n.	3,500 89	7 74	3,508 63
Shawano Co. Agric. Soc.	5,621 73	147 13	5,768 86
Sheboygan Co. Agric. Soc.	6,828 95	117 11	6,946 06
S. W. Wis. Fair Ass'n. & Agric. Soc.	6,382 38	.....	6,382 38
Sparta Driving & Agric. Soc. | ..	5,121 43	.....	5,121 43
Taylor Co. Mechanical & Ag. Soc.	1,122 21	50 51	1,172 72
Trempealeau Co. Agric. Soc.	5,838 25	1 56	5,839 81
Vernon Co. Agric. Soc.	8,843 74	38 75	8,882 49
Walworth Co. Agric. Soc.	16,907 86	.....	16,907 86
Washington Co. Agric. Soc. ..	4,622 25	135 96	4,758 21
Waupaca Co. Agric. Soc.	2,812 49	556 09	3,368 58
Waushara Co. Agric. Soc.	2,877 12	1,115 02	3,992 14
Wisconsin State Fair	119,080 27	14,975 97	134,056 24
	\$574,410 46	\$19,258 38	\$593,668 84

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905.*

Counties.	Property of Religious Societies.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Adams	\$14,735	.....	\$500
Ashland	446,220	.....	28,670
Barron	128,715	.....	20,740
Bayfield	101,410	.....	400
Brown	711,696	.....	73,005
Buffalo	85,405	.....	12,880
Burnett	12,100	.....	125
Calumet	952,975	.....	26,675
Chippewa	326,138	.....	26,950
Clark	120,152	60	31,945
Columbia	383,780	102	21,505
Crawford	116,353	.....	12,075
Dane	936,455	.....	152,850
Dodge	598,670	1,845	87,875
Door	104,395	.....	8,355
Douglas	312,215	.....	13,045
Dunn	293,785	.....	21,945
Eau Claire	234,570	.....	35,450
Florence	21,200	.....	9,850
Fond du Lac	1,071,525	2,200	30,775
Forest	9,955	.....	975
Grant	259,365	1,496	129,180
Green	170,905	.....	20,285
Green Lake	205,830	.....	5,100
Iowa	223,305	65	39,875
Iron	20,500	.....	200
Jackson	64,510	.....	1,460
Jefferson	726,925	50	44,220
Juneau	136,225	.....	2,315
Kenosha	613,550	.....	13,600
Kewaunee	133,200	.....	16,140
La Crosse	1,226,775	168	123,230
Lafayette	136,450	120	22,380
Langlade	91,600	.....	750
Lincoln	185,335	.....	11,150
Manitowoc	561,825	.....	72,175
Marathon	141,830	.....	189,815
Marinette	386,960	.....	82,250
Marquette	75,627	.....	700
Milwaukee	6,509,305	.....	246,030
Monroe	274,395	.....	20,625
Oconto	134,280	20	5,575

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Property of Religious Societies.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Oneida	58,600	.....	3,500
Outagamie	1,180,850	.....	30,630
Ozaukee	167,900	108	18,675
Pepin	58,900	.....	4,725
Pierce	99,035	.....	6,500
Polk	75,560	.....	12,540
Portage	237,775	94	57,900
Price	49,200	90	4,950
Racine	1,019,950	96	55,140
Richland	108,585	66	61,415
Rock	572,925	625	7,630
Rusk	13,740	.....	2,750
St. Croix	190,415	.....	7,550
Sauk	412,041	.....	14,440
Sawyer	2,000	.....	.....
Shawano	106,815	70	59,305
Sheboygan	618,990	.....	62,250
Taylor	51,700	.....	1,650
Trempealeau	209,525	.....	7,350
Vernon	142,165	.....	4,770
Vilas .....	.....	.....	.....
Walworth	543,075	300	9,400
Washburn	7,950	.....	650
Washington	385,575	.....	46,200
Waukesha	544,180	.....	17,490
Waupaca	331,210	.....	15,706
Waushara	33,180	.....	3,100
Winnebago	1,153,135	.....	61,200
Wood	313,365	.....	22,700
Total	\$27,949,499	\$7,575	\$2,263,761

*"P"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Scientific and Other Associations.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Adams			
Ashland	\$100		
Barron	3,540	\$400	\$100
Bayfield			
Brown	14,700		1,000
Buffalo			
Burnett			
Calumet	3,000		500
Chippewa			
Clark	300		
Columbia			
Crawford	1,830	48	800
Dane	17,500	250	19,850
Dodge	154,500		14,050
Door			
Douglas			
Dunn			
Eau Claire	800		
Florence			
Fond du Lac	161,000		200,020
Forest			
Grant	4,810	75	1,000
Green			
Green Lake	4,000		
Iowa	600		
Iron			
Jackson			525
Jefferson	12,900	40	
Juneau			
Kenosha	29,000		4,000
Kewaunee	4,100	40	375
La Crosse	86,380		14,500
Lafayette	7,000		1,000
Langlade	1,000	25	50
Lincoln	5,900		
Manitowoc			
Marathon	5,900		11,600
Marinette			
Marquette	400		
Milwaukee	87,410		3,000
Monroe	8,665		

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Scientific and Other Associations.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Oconto			
Oneida			
Outagamie	76,000	56	50
Ozaukee			
Pepin			
Pierce	4,190		200
Polk	8,750		600
Portage	24,000	240	2,700
Price	350		
Racine			
Richland	1,400	120	
Rock	25,000		13,000
Rusk			
St. Croix	14,240	400	
Sauk	12,700		150
Sawyer			
Shawano	800		
Sheboygan	1,900		
Taylor	1,050		
Trempealeau			
Vernon	525		250
Vilas			
Walworth	288,675		17,540
Washburn			
Washington	1,600		100
Waukesha	33,000	100	4,000
Waupaca	35,100	300	2,400
Waushara	1,500		
Winnebago	22,240		4,950
Wood	2,800		200
Total	\$1,171,155	\$2,094	\$318,510

*"T"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Property of Incorporate Turner Societies Used for Educational Purposes.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Adams			
Ashland			
Barron			
Bayfield			
Brown			
Buffalo			
Burnett			
Calumet			
Chippewa	\$3,500		
Clark			
Columbia			
Crawford			
Dane	14,000		
Dodge			
Door			
Douglas			
Dunn			
Eau Claire			
Florence			
Fond du Lac	7,600		
Forest			
Grant			
Green			
Green Lake			
Iowa			
Iron			
Jackson			
Jefferson			
Juneau			
Kenosha			
Kewaunee			
La Crosse			
Lafayette			
Langlade			
Lincoln			
Manitowoc			
Marathon			
Marinette			
Marquette			
Milwaukee	50,500		4,000
Monroe			

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905*—Continued.

Counties.	Property of Incorporate Turner Societies Used for Educational Purposes.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Oconto			
Oneida			
Outagamie			
Ozaukee	5,000		300
Pepin			
Pierce			
Polk			
Portage			
Price	1,500		
Racine	2,000		
Richland			
Rock			
Rusk			
St. Croix			
Sauk			
Sawyer			
Shawano			
Sheboygan			
Taylor	1,510		
Trempealeau			
Vernon			
Vilas			
Walworth			
Washburn			
Washington			
Waukesha			
Waupaca			
Waushara			
Winnebago			
Wood			
Total	\$85,610		\$4,900

*"T"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905*—Continued.

Counties.	Property of Agricultural and Industrial Associations		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Adams	\$2,550		
Ashland	2,000		\$1,000
Barron	2,000		
Bayfield			
Brown			
Buffalo			
Burnett			
Calumet	2,200		1,100
Chippewa			
Clark			
Columbia			
Crawford	6,000		
Dane	50,000		
Dodge	35,000		4,600
Door			
Douglas			
Dunn	8,000		
Eau Claire			
Florence			
Fond du Lac	19,000		
Forest			
Grant	19,025	48	2,000
Green	15,000		
Green Lake			8,000
Iowa	6,000		200
Iron			
Jackson			
Jefferson	3,600		
Juneau	1,000		12,300
Kenosha			500
Kewaunee	720		
La Crosse	2,600	75	200
Lafayette	8,000		1,500
Langlade			
Lincoln			
Manitowoc	15,000		
Marathon	26,500		
Marinette			40 000
Marquette			
Millwaukee			875

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Property of Agricultural and Industrial Associations.		
	Real Estate.		Personal Property.
	Value.	Rent received.	Value.
Monroe	500		
Oconto			
Oneida			
Outagamie	3,000	100	
Ozaukee			
Pepin	2,000		
Pierce	5,000		
Polk	4,000		
Portage			
Price			
Racine			
Richland	6,500		
Rock			
Rusk			
St. Croix			
Sauk	5,000		
Sawyer			
Shawano	6,060		1,000
Sheboygan	9,300		
Taylor			
Trempealeau	28,000		
Vernon	9,500		
Vilas			
Wa'worth	40,000		1,800
Washburn			
Washington	5,000		
Waukesha			
Waupaca	5,000		
Waushara	2,000		
Winnebago			
Wood			
Total	\$354,995	\$223	\$75,075

*"T"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905*—Continued.

Counties.	Property of Organized Fire Companies.		Property of Insurance Cos.
	Real estate.	Personal property.	Personal property.
	Value.	Value.	Value.
Adams			
Ashland	300	800	
Barron	340	6,045	
Bayfield	500		
Brown			15,000
Buffalo		3,700	
Burnett			
Calumet			
Chippewa			
Clark			125
Columbia	4,000	8,100	100
Crawford			
Dane		2,050	
Dodge	325	10,500	167,217
Door			
Douglas			
Dunn		1,000	
Eau Claire			
Florence			
Fond du Lac	8,900	8,830	1,650
Forest			
Grant	1,300	700	
Green	6,000	3,500	
Green Lake		1,000	
Iowa		400	
Iron			
Jackson			
Jefferson	1,700	600	360
Juneau		1,000	
Kenosha	24,000	4,600	
Kewaunee			
La Crosse	1,000		
Lafayette	600		
Langlade			
Lincoln			
Manitowoc			
Marathon	2,000		
Marinette			
Marquette		550	
Milwaukee	2,000	2,300	74,890,020
Monroe	11,500	1,500	

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905*—Continued.

Counties.	Property of Organized Fire Companies.		Property of Insurance Cos.
	Real estate.	Personal property.	Personal property.
	Value.	Value.	Value.
Oconto			
Oneida			
Outagamie			
Ozaukee	4,900	3,300	
Pepin			
Pierce	4,000		
Polk		750	
Portage	100	100	
Price			
Racine			
Richland			
Rock	19,500	22,000	
Rusk			
St. Croix			
Sauk	600	1,800	
Sawyer			
Shawano	800	250	
Sheboygan	900	800	11,000
Taylor			
Trempealeau	1,900	4,500	5,602
Vernon		4,500	
Vilas			
Walworth	3,050	2,700	
Washburn			
Washington	150	13,436	9,000
Waukesha	3,000	108,000	
Waupaca	2,600	1,500	
Waushara			
Winnebago			126
Wood		5,200	
Total	\$105,965	\$224,011	\$75,100,200

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Wide Tire Wagons.		Wide Gauge Sleighs.	
	Number.	Value.	Number.	Value.
Adams	1,390	\$27,124	.....	.....
Ashland	403	8,060	83	\$1,980
Barron	1,767	38,868	.....	.....
Bayfield	406	16,142	206	7,284
Brown	834	16,482	8	65
Buffalo	990	14,407	.....	.....
Burnett	130	2,600	.....	.....
Calumet	1,220	19,294	.....	.....
Chippewa	2,024	31,900	50	598
Clark	2,134	38,065	104	1,201
Columbia	2,626	42,226	36	505
Crawford	401	6,468	.....	.....
Dane	3,838	50,219	6	115
Dodge	3,232	34,790	5	55
Door	1,127	20,895	.....	.....
Douglas	245	6,470	134	5,000
Dunn	2,390	45,673	27	330
Eau Claire	1,914	33,553	8	85
Florence	139	2,895	85	1,275
Fond du Lac	2,706	31,240	3	30
Forest	87	1,830	50	1,000
Grant	743	12,463	17	125
Green	1,139	14,029	1	5
Green Lake	1,210	15,001	.....	.....
Iowa	845	11,125	1	5
Iron	39	890	42	468
Jackson .....	.....	.....	.....	.....
Jefferson	2,317	32,908	2	25
Juneau	1,351	22,947	4	22
Kenosha	843	12,888	14	175
Kewaunee	1,180	16,436	1	15
La Crosse	1,643	28,561	.....	.....
Lafayette	284	4,705	60	800
Langlade	913	15,823	346	4,848
Lincoln	689	15,890	102	1,773
Manitowoc	2,094	31,670	2	25
Marathon	2,182	39,137	731	14,152
Marinette	599	11,863	74	1,620
Marquette	1,377	17,676	2	40
Milwaukee	889	19,893	7	140
Monroe	1,856	32,464	2	20
Oconto	1,077	19,094	107	1,736
Oneida	369	9,422	126	2,015
Outagamie	2,167	36,821	7	127
Ozaukee	561	10,053	51	919

*"I"—Property Exempt from Taxation.*APPENDIX I.—*Property Exempt from Taxation, 1905—Continued.*

Counties.	Wide Tire Wagons.		Wide Gauge Sleighs.	
	Number.	Value.	Number.	Value.
Pepin	582	8,315	.....	.....
Pierce	1,537	29,256	9	140
Polk	2,161	35,615	13	200
Portage	2,893	55,090	15	235
Price	467	10,250	206	2,865
Racine	907	9,174	88	881
Richland	580	8,931	1	10
Rock	1,891	27,233	.....	.....
Rusk	245	6,390	103	1,955
St. Croix	2,013	39,140	2	10
Sauk .....	.....	.....	.....	.....
Sawyer	100	2,070	25	907
Shawano	1,436	29,000	652	9,612
Sheboygan	2,439	31,427	163	1,635
Taylor	593	9,971	97	1,494
Trempealeau .....	.....	.....	.....	.....
Vernon	1,615	24,038	.....	.....
Vilas	161	5,415	113	2,685
Walworth	2,122	30,028	.....	.....
Washburn	379	7,760	71	914
Washington	2,314	27,346	6	115
Waukesha	1,926	23,705	.....	1,100
Waupaca	2,904	52,018	43	640
Waushara	2,468	44,408	5	75
Winnebago	2,449	34,565	4	75
Wood	1,401	26,761	43	450
Total	\$91,953	\$1,498,864	\$4,163	\$74,576

"J"—Statement of Defectives.

APPENDIX J.—Statement of defectives under the provisions of section 1014, W. S. 1888, for 1905.

Counties.	No. of deaf and dumb.	No. of blind.	No. of Insane.	No. of idiotic.	Total No. of defect- ives.
Adams	5	2	1	4	12
Ashland	12	7	.....	4	23
Barron	8	8	2	4	22
Bayfield	5	.....	2	1	8
Brown	27	7	*136	29	199
Buffalo	3	3	2	6	14
Burnett	None.	None.	None.	None.	.....
Calumet	6	4	2	15	27
Chippewa	12	3	*169	10	194
Clark	26	7	9	8	50
Columbia	6	4	4	2	16
Crawford	6	4	6	6	22
Dane	38	11	*550	19	618
Dodge	16	8	9	18	51
Door	11	3	1	6	21
Douglas	12	1	2	.....	15
Dunn	9	7	*130	.....	152
Eau Claire	14	2	3	9	24
Florence	1	1	.....	.....	2
Fond du Lac	19	9	*138	25	191
Forest	1	.....	.....	.....	2
Grant	18	18	5	22	63
Green	16	5	*122	9	152
Green Lake	7	2	4	15	28
Iowa	9	9	*116	11	145
Iron	1	.....	.....	.....	1
Jackson	9	3	3	10	25
Jefferson	14	15	*137	16	182
Juneau	5	10	5	4	24
Kenosha	9	2	4	3	18
Kewaunee	5	1	.....	13	19
La Crosse	19	6	*168	37	230
Lafayette	20	4	1	3	28
Langlade	4	2	.....	2	8
Lincoln	15	4	34	10	63
Manitowoc	28	14	*173	18	233
Marathon	12	5	*170	4	191
Marinette	25	3	5	6	39
Marquette	5	8	7	2	16
Milwaukee	*164	80	*759	35	1,038
Monroe	14	10	67	3	94
Oconto	2	6	.....	2	10
Oneida	6	2	.....	1	9
Outagamie	29	5	6	15	55
Ozaukee	2	5	1	.....	8
Pepin	6	1	1	.....	9
Pierce	7	8	.....	11	26
Polk	3	1	4	18	26
Portage	12	1	2	3	18
Price	4	2	1	7	13
Racine	15	1	1	7	24
Richland	5	9	*129	15	158
Rock	9	14	*222	11	256
Rusk	2	3	.....	.....	5
St. Croix	*150	8	.....	.....	166
Sauk	10	9	*124	18	161
Sawyer	4	1	.....	.....	5
Shawano	13	11	.....	.....	38
Sheboygan	31	13	*122	16	182
Taylor	6	2	2	3	13
Trempealeau	14	8	*128	15	165

* Including inmates of institutions.

*"J"—Statement of Defectives.*APPENDIX J.—*Statement of defectives under the provisions of section 1014, W. S. 1898, for 1905—Continued.*

Counties.	No. of deaf and dumb.	No. of blind.	No. of insane.	No. of idiotic.	Total No. of defec- tives.
Vernon.....	16	5	*134	29	184
Vilas.....	None.	None.	None.	None.	.....
Walworth.....	*216	12	*128	7	363
Washburn.....	5	.....	1	1	7
Washington.....	11	2	9	13	35
Waukesha.....	3	3	*114	18	138
Waupaca.....	10	6	16	12	44
Waushara.....	4	5	5	9	23
Winnebago.....	52	18	*845	15	930
Wood.....	4	5	.....	9	18
Total.....	1,287	458	4,943	665	7,343

* Including inmates of institutions.

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report.*
(From June 30, 1904, to June 30, 1905.)

Estate of	Total am't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
ADAMS CO.					
Crothers, James	\$13 07	.....	65	.....	\$12 42
BARRON CO.					
Moore, C. W.	30 50	\$1 52	\$1 45	.....	27 53
Sitterley, John J.	67 93	.....	3 39	.....	64 54
BAYFIELD CO.					
Connors, Chas.	147 16	.....	7 36	.....	139 80
BROWN CO.					
Bull, Charlotte A.	\$20 16	.....	\$1 01	.....	\$19 15
Berner, Chas.	68 47	.....	3 42	.....	65 05
Clune, Daniel	172 62	.....	8 63	.....	163 99
Lyons, Charles G.	20 60	.....	1 03	.....	19 57
Monahan, Mary A.	7 50	.....	38	.....	7 12
Nies, Katherine	7 00	.....	35	.....	6 65
Pellegau, David	3 35	.....	17	.....	3 18
Wing, Eunice	6 50	.....	33	.....	6 17
	\$306 20	.....	\$15 32	.....	\$290 88
CALUMET CO.					
Duchow, Carl	\$32 99	\$1 64	\$1 57	.....	\$29 78
Hansen, Jens	5 19	.....	26	.....	4 93
Heymer, Arno	30 75	1 53	1 46	.....	27 76
Kroehnke, Herman	40 71	.....	2 04	.....	38 67
Kruse, Fritz J.	20 00	1 00	95	.....	18 05
Reich, Johann G.	59 00	2 95	2 81	.....	53 24
Schwartz, John	24 77	1 23	1 18	.....	22 36
Stumpenhorst, Anton ..	78 35	3 91	3 72	.....	70 72
	\$291 76	\$12 26	\$13 99	.....	\$265 51
COLUMBIA CO.					
Cullen, Wm.	\$129 65	.....	\$6 48	.....	\$123 17
Dougherty, Thomas F. ..	4 83	.....	24	.....	4 59
Elmer, Thomas B.	15 60	.....	78	.....	14 82
Fick, John	38 00	.....	1 90	.....	36 10
Fellows, D. H.	117 83	.....	5 89	.....	111 94
Hartman, John	4 75	.....	24	.....	4 57
Hafenstein, Anna M.	1 50	.....	07	.....	1 43
Higbee, Lucinda	10 36	.....	52	.....	9 84
Husbrook, Loyal	34 07	.....	1 70	.....	32 87
Jones, Richard R.	180 80	.....	9 04	.....	171 76
Jones, Mary Ann	216 31	.....	10 81	.....	205 50
Lewis, James T.	248 25	.....	12 41	.....	235 84
Linter, Lewis	176 27	.....	8 83	.....	167 46
Mallinson, Mary	8 70	.....	44	.....	8 26
Marvin, Harriet J.	90 44	.....	4 52	.....	85 92
Roberts, Hugh	212 92	.....	10 64	.....	202 28
Stiles, Margaret	15 14	.....	76	.....	14 38
Wilcox, Alfred	60 29	.....	3 01	.....	57 28
Williams, John L.	203 64	\$10 18	9 67	.....	183 79
Wiedekehr, Henry	69 50	.....	3 48	.....	66 02
Weir, Andrew	77 43	.....	3 87	.....	73 56
Wells, J. E.	7 10	.....	36	.....	6 74
Williams, June B.	201 74	.....	10 09	.....	191 65
	\$2,125 12	\$10 18	\$105 73	.....	\$2,009 27

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
DANE CO.					
Adams, Julia A.	\$181 18	\$9 06	\$8 61		\$163 51
Ainsworth, Henry C.	129 52	6 47	6 15		116 90
Bryant, C. E.	663 84	33 44	31 77		603 63
Buensli, Michael	32 28	1 61	1 53		29 14
Bellows, Emeline A.	27 36	1 36	1 30		24 70
Clark, Susan B.	18 48	93	43	\$9 00	8 12
Catless, Horitio B.	3 91	20	19		3 52
Cantwell, M.	219 60	10 58	10 43		198 19
Connor, M. C.	375 93		18 80		357 13
De Bowers, Simon	84 74	4 24	4 03		76 47
Davis, Pauline	10 56	53	50		9 53
Dodds, Theodosia M.	27 09	1 35	99	6 00	18 74
Dewight, Edwin	193 10	9 81	9 31		176 98
Dempsey, Dennis	132 70		6 64		126 06
Everts, Henry D.	1 18	06	06		1 06
Edson, Seth A.	144 13	7 29	6 85		130 08
Forch, John	21 82	1 09	1 03		19 17
Foresman, Charles M.	12 10	60	58		10 92
Grady, Jas.	95 76	4 78	4 55		86 43
Goodwin, Joseph	68 67	3 43	3 26		61 98
Gallagher, Richard	19 06	95	91		17 20
Gooding, Wm. E.	29 16	1 46	1 39		26 31
Geary, Daniel	48 65	2 43	2 31		43 91
Hoff, Arne H.	20 85	1 00	99		18 86
Herfurth, Thd.	51 64	2 58	2 45		46 61
Hill, Ella	42 81	2 14	2 03		38 64
Horning, Anna	37 16	1 86	1 76		33 54
Holzhausen, Wm.	254 45	12 72	12 09		229 64
Hoyt, Melvina	312 21		15 60		296 61
Ingal, Jacob	35 79	1 79	1 70		32 30
Johnson, Peter	105 78	5 29	4 06	20 28	76 15
Jeglum, Helge	118 16	5 91	5 61		106 64
Hoehler, Caroline	2 21	11	11		1 99
Klueter, Christain T.	76 21	3 81	2 84	15 58	53 98
Kueline, Doris	12 53	63	60		11 30
Munson, James	47 97	2 40	1 98	6 00	37 59
Mueller, Ida	47 10	2 35	2 21		42 52
Nelson, Joseph L.	179 46	9 97	8 52		161 97
Porter, James H.	18 32	92	87		16 53
Punnack, F.	80 49	4 02	3 82		72 69
Pickard, Emma A.	4 88	24	23		4 41
Purdy, Ella	100 83	5 04	4 79		91 00
Quams, Ingelret	83 66	4 43	3 44	7 50	72 89
Roe, Jane	9 90	49	47		8 93
Stewart, Geo. H.	78 37	3 92	3 72		70 73
Sherve, Bertha	308 36	15 42	14 65		278 28
Schwartz, John	217 57	10 87	10 24		196 36
Sharp, John	134 26	6 71	6 38		121 17
Schanty, Thd.	49 17	2 46	2 33		44 38
Stevens, B. J.	5,679 55		283 98		5,395 57
Sutter, Ludwig	29 74		1 99		27 75
Thomas, James	382 89	19 14	17 89	6 00	339 86
Torton, Ole O.	137 03	6 84	6 52		123 67
Tracy, John	70 60	3 53	3 35		63 72
Theiss, Mary	14 77		74		14 03
Waltzenger, Minnie	18 39	92	87		16 60
Zeigler, Theodore	27 38	1 37	1 30		24 71
	\$11,354 30	\$239 86	\$552 27	\$70 36	\$10,481 81

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
DODGE CO.					
Atwood, Lavina M.	\$396 01		\$19 80		\$376 21
Crowl, Oliver H.	268 71		13 44		255 27
Kaiser, John F.	155 91		7 79		148 12
Lander, Henry W.	151 71		7 58		144 13
McConaghy, Hugh A. ..	38 57	1 92	1 83		34 82
Muller, Julius	34 44		1 72		32 72
Pratt, Elizabeth F.	47 50		2 38		45 12
Roll, Otto H.	20 00		1 00		19 00
Schmutzler, Christian ..	84 92		4 24		80 68
Thomson, Margaret L. ..	91 68		4 58		87 10
Wallace, William	19 00		95		18 05
	\$1,308 45	\$1 92	\$65 31		\$1,241 22
DOOR CO.					
Zettel, Alfred	\$36 75		\$1 84		\$34 91
DOUGLAS CO.					
Barber, Levi A.	\$20 00		\$1 00		\$19 00
Barber, Levi A.	6 67		33		6 34
Connoyer, Annie	39 44		1 97		\$37 47
	\$66 11		\$3 30		\$62 81
DUNN C.					
Brown, W. D.	\$55 80		\$2 79		\$53 01
Bradshaw, N. W.	35 85		1 79		34 06
	\$91 65		\$4 58		\$87 07
EAU CLAIRE CO.					
Burns, Mary	\$12 00		\$ 60		\$11 40
Frase, Wm.	24 50		1 23		23 27
Hansen, Karen	95 12		4 75		90 37
Johannes, Mathias	138 00		6 90		131 10
Kaiser, Fredrick	49 92		2 49		47 43
Koch, Mina	36 90		1 84		35 06
Robins, Hubbard	69 69		3 48		66 21
Skinner, Francis R.	66 84		3 34		63 50
Wood, James	8 70		44		8 26
	\$501 67		\$25 07		\$476 60
FOND DU LAC CO.					
Amory, Anna D.	\$549 44		\$27 47		\$521 97
Carberrv, Michael	19 60		98		18 62
Christohn, Euphanes ..	18 84		94		17 90
Donavan, P.	14 43		72		13 71
Edwards, John	44 52		2 23		42 29
Emigh, Henry	3 32		17		3 15
Glendenning, Andrew ..	82 36		4 14		78 22
Gordon, Catter Q.	55 84		2 79		53 05
Gillett, Timothy K.	60 20		3 01		57 19
Holmes, Edwin	22 65		1 13		21 52
Hennings, Florentine ..	21 43		1 08		20 35
Hyde, James E.	19 53		98		18 55
Itchins, Martha	13 67		68		12 99
Ingram, F. A.	27 28		1 36		25 92
Lamb, Thos. F.	16 18		81		15 31

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1904-5—Con.*

Estate of	Total amt. of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
Fond du Lac Co.—Con.					
Lamb, Jno. P.	11 67		58		11 09
Longstaff, Mary J.	28 30		1 42		26 88
Lehma, Ludwig	42 18		2 11		40 07
Moore, Marguis D.	2,412 95		120 65		2,292 30
Miller, Norman A.	73 17		3 66		69 51
Moore, B. F.	431 94		21 60		410 34
Reitz, Henry	47 67		2 38		45 29
Ralph, Ella G.	132 33		6 62		125 71
Stoddard, E. G.	146 87		7 34		139 53
Schrage, Julianna	31 68		1 58		30 10
Searl, Apollis	2 58		13		2 45
Starr, Annie	224 52		11 23		213 29
Spencer, Caroline K. P.	460 80		23 04		437 76
Turner, Hiram	103 27		5 16		98 11
Tanner, Fredk W.	19 00		95		18 05
Turner, Hiram	2 80		14		2 66
	\$5,141 02		\$257 08		\$4,883 94
GRANT CO.					
Everson, Eleck	\$2 25		\$ 11		\$2 14
Emery, Albert W.	67 07		3 35		63 72
Ertz, Jacob	73 71		3 68		70 73
Garthwaite, Phillipp	66 06		3 30		62 76
Hiel, Frederick	24 24		1 06		20 18
Honeycomb, Emma	13 46		67		12 79
Johns, William	66 79	\$3 34	3 17		60 28
Kilpatrick, James	50 52		2 52		48 00
McNamara, Patrick	0 16		31		5 85
Marshall, Charles G.	21 60		1 03		20 52
Rundell, Samuel	75 30		3 77		71 53
Schenk, J. F.	24 72		1 34		25 38
Simmins, Henry	39 58		1 95		37 63
Schroder, Mary C.	118 02		5 90		112 12
Thompson, Surilda	18 05		90		17 15
Wright, Elizabeth	13 30		66		12 64
Wefel, Adam,	9 93		50		9 43
	\$689 76	\$3 34	\$34 27		\$652 15
GREEN CO.					
Bussey, Nelson	\$23 65		\$1 43		\$27 22
Cole, Norman	52 90		2 64		50 26
Chenowith, B.	1,038 91		51 94		986 97
Clussey, Catherine	38 88		1 94		36 94
Durst, Henry	147 22		7 36		139 86
Daly, John	10 54		53		10 01
Grey, Charles S.	37 93		1 89		36 04
Gluscott, David S.	5 27		26		5 01
Gorham, W. C.	44 58		2 24		42 64
Kundert, Fredoline	258 60		12 93		245 67
Leitenqute, Frederick	144 37		7 22		137 15
Lewis, Thomas	51 74		2 59		49 15
Martin, T. E.	27 60		1 38		26 22
Ninert, Christopher	44 39		2 22		42 17
Oaks, Thomas	2 36		12		2 24
Sommers, Elizabeth	39 41		1 97		37 44
Tricle, A. J.	428 00		21 40		406 60
Wells, Peter	222 35		11 12		211 23
	\$2,624 00		\$131 18		\$2,492 82

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
GREEN LAKE CO.					
Bunson, Levi	\$2 46		\$ 12		\$2 34
Dauids, Geo. B.	105 64		5 28		99 36
Dauids, Geo. B.	21 45		1 07		20 38
Fitch, Martha B.	189 97		9 49		180 48
Fitch, Martha B.	70 97		3 55		67 42
Huffmann, Carl W.	30 44		1 52		28 92
Higgins, A. S.	10 30		52		9 78
Johnson, Neils	5 68		23		5 40
Rtemer, Herman	2 50		13		2 37
Walker, Guy E.	118 71		5 94		112 77
Whitter, Marcella J.	8 10		41		7 69
	\$565 22		\$28 31		\$536 91
IOWA CO.					
Aulton, Thomas	\$154 69		\$7 74		\$147 15
Benynman, Wm.	231 52		11 58		219 94
Cook, Zellah	26 86		1 34		25 52
Cobb, Laura A.	634 70		31 74		602 96
Evans, John E.	45 10		2 25		42 85
Greenwood, John	12 40		62		11 78
Inroff, Henry	20 00		1 00		19 00
Lanyon, Cyrus	1,883 22		94 17		1,789 05
Perkins, William	30 00		1 50		28 50
Penhallegan, R. J.	231 92		11 60		220 82
Reise, Thomas	7 35		37		6 98
Robinson, Edward P.	10 38		52		9 86
Tregelgus, Wm. J.	16 28		81		15 47
Thomas, Henry D.	29 61		1 48		28 13
	\$3,334 23		\$163 72		\$3,167 51
JACKSON. CO.					
Conlan, Mary	\$9 31		\$ 47		\$8 84
Larson, John M.	4 54		23		4 31
JEFFERSON CO.					
Allen, Geo. B.	\$5 41		\$ 27		\$5 14
Altpeter, Frances	8 32		42		7 90
Bingham, Clara E.	49 26		2 46		46 80
Colonius, Catherine	115 96		5 79		110 17
Clark, Rhoda C.	87 60		4 38		83 22
Chapman, Samuel	306 07		15 30		290 77
Davies, Arvina	476 00		23 80		452 20
English, John	68 16		3 41		64 75
French, James	12 26		62		11 64
Grigg, Mary	96 60		4 83		91 77
Hummel, E. H.	25 10		1 26		23 84
Haskell, Henry	8 87		44		8 43
Helmes, John	12 44		62		11 82
Hoyt, Horace D.	18 15		91		17 24
Johnson, Mary	74 25		3 71		70 54
Knoll, Edward Sr.	64 53		3 23		61 30
McMillen Francis F.	67 01		3 35		63 66
Montrose Adeline S.	4 92		25		4 67
Mephram, James	174 85		8 75		166 10
Mathison, Henry	23 01		1 15		21 86
Mueller, Carl	50 95		4 55		48 40

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
JEFFERSON CO.—Con.					
Norris, Anna B.	30 00		1 50		28 50
Oliver, Daniel	30 74		1 54		29 20
Pratt Geo. A.	401 20		20 05		381 15
Pratt, Sarah Hall	417 00		20 85		396 15
Platz, J. D.	297 81		14 89		282 92
Rokisch, Elizateth	33 36		1 67		31 69
Schempf, Wilhelmina ..	223 89		11 20		212 69
Schempf, Wilhelmina ..	4 44		22		4 22
Schade, Ludwig	33 20		1 76		33 44
Schrieoeder, Christina W.	206 34		10 32		196 02
Skinner, Francis M.	107 14		5 35		101 79
Slight, Mary Ann	81 49		4 07		77 42
Stewart, James S.	41 65		2 08		39 57
Volkman, Fred Ang. ..	68 30		3 42		64 88
	\$3,728 28		\$186 42		\$3,541 86
JUNEAU CO.					
Willard, C. A.	\$153 47		\$7 67		\$145 80
KENOSHA CO.					
Bryant, M. E. T.	\$201 46		\$10 07		\$191 39
Cooper, Willis W.	198 00		9 90		188 10
Cooper, Willis W.	400 00		20 00		380 00
Monaghan, Vatrick	14 57		73		13 84
Pearce, Sarah	31 00		1 55		29 45
Stambridge, Emma	41 59		2 09		39 51
Walker, Aaron	148 28		7 41		140 87
Williams, Louis	459 21		22 96		436 25
	\$1,494 11		\$74 70		\$1,419 41
LA CROSSE CO.					
Alm, Clara	\$1 86		09		\$1 77
Burnett, Squire J.	52 65		\$2 63		50 02
Dudley, Wm. L.	233 12		11 66		221 46
Grams, Louis A.	62 63		3 13		59 50
Porsche, Joseph	44 45		2 22		42 23
Svennes, Tolef	37 10		1 86		35 24
Smith, D. P.	174 88		8 74		166 14
	\$906 69		\$30 33		\$876 36
LAFAYETTE CO.					
Cassidy, Hugh	\$67 00		\$3 35		\$64 65
Chapman, J. W.	342 00		17 10		324 90
Dunn, James	264 84		13 24		251 60
Gavigan, John Sr.	27 67		1 38		25 29
Lidder, Anthony	76 92	\$3 88	3 65		69 42
Mahoney, David	243 69		12 18		231 51
McMahon, Philip	14 00		70		13 30
Mahoney, Michael	193 00		9 65		183 35
McWilliams, James	79 84		3 94		75 85
Morgan, Daniel	24 23		1 21		23 02
Rielly, Bridget	23 75		21 19		22 56
	\$1,356 94	\$3 15	\$67 64		\$1 285 45

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
LINCOLN CO.					
Bosworth, Ellen M.	\$8 50		\$ 42		\$8 08
MANITOWOC CO.					
Burke, Edmond	\$81 61		\$4 08		\$77 53
Brennan, Bernard	8 40		42		7 98
Hammel, Ernst	56 54		2 83		53 71
Mueller, Katherine	90 14		4 50		85 64
Morgan, David Sr.	58 84		2 94		55 94
Schlack, Margaritha	361 41		18 07		343 34
Schoch, Christ	490 93		24 55		466 38
	\$1,147 91		\$57 39		\$1,090 52
MARATHON CO.					
Abbott, Martha L.	\$47 82		\$2 39		\$45 43
Kolasinski, Necodemus. .	51 30		2 56		48 74
Lanter, Ottmar	36 58		1 84		35 04
Murray, Peter	147 33		7 37		139 96
Ohse, George Wm.	16 35		82		15 53
Poor, Mary	89 35		4 48		84 87
Ruder, Louis	64 16		3 21		60 95
Schubring, William	8 45		42		8 03
Tyler, F. W.	219 29		10 96		208 33
Thalhein, Chas.	38 97		1 95		37 02
	\$719 90		\$30 00		\$689 90
MARINETTE CO.					
Diamond, Wm.	\$487 88		\$24 39		\$463 49
Hogan, Catherine	251 88		12 60		239 28
	\$739 76		\$36 99		\$702 77
MARQUETTE CO.					
O'Neill, William	\$43 46		\$2 17		\$41 29
MILWAUKEE CO.					
Agnes, Alice	\$57 10	\$3 00	\$2 70		\$51 40
Abbot, Frederick	794 45		39 72		754 73
Angel, Christian H.	72 79		3 64		69 15
Ascherman	650 50	34 24	30 51		585 45
Bennett, Eliza A.	363 76		18 19		345 57
Bandel, Katherine	3 02		15		2 87
Barnes, Angelina C.	27 54		1 38		26 18
Brown, Rudolph M.	80 97		4 05		76 92
Bleyer, Louis	63 43		3 17		60 26
Berver, Nicholas	23 95		1 19		22 76
Burbach, Mathias	35 82		1 79		34 03
Brunest, Caroline	31 32	1 62	1 48		28 22
Benzenky, Christine	48 68		2 43		46 25
Butler, Margaret	7 09		35		6 74
Bennett, Ezra F.	260 82		13 04		247 78
Cole, Orsamus	153 86		7 69		146 17
Clarke, John J.	17 98		89		17 09
Diercks, Edward W.	8 03		40		7 63
Daniell, Irene L.	22 95		1 19		21 76

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1904-5—Con.*

Estate of	Total amt't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
MILWAUKEE CO.—Con.					
Delg, William	184 20		9 21		174 99
Dale, Jane	1 11		06		1 05
Deuster, Mathias	69 60		3 48		66 12
Eckstein, John	111 10		5 59		106 21
Enright, Mary	63 67		3 18		60 49
Elfers, Marie	9 82		49		9 33
Finn, Bridget	1 83		09		1 74
Ffebrantz, Alvina	3 95		69		13 26
Frank, Herman J.	26 43		1 32		25 11
Fireger, Max	363 91	19 15	17 24		327 52
Feldmeier, Ursula	108 08		5 49		102 68
Grassler, Manigold	164 00		8 20		155 80
Goeiz, Wilhelmina	175 12		8 76		166 36
Gender, William	391 12		19 56		371 56
Grober, Gottfried	11 24		56		10 68
Goethel, Albine Pauline.	12 92		64		12 28
Hayes, Sophia J.	64 18		3 20		60 98
Husslein, Lorenz	51 59		2 58		49 01
Heinemann, Frederick ..	254 23		12 71		241 52
Hart, Thomas W.	864 39		43 22		821 17
Hass, J. H. E.	56 30		2 82		53 48
Hammerschlag, Edwin L.	10 00		50		9 50
Hardy, George W.	27 23		1 36		25 87
Higgins, Lewis S.	73 38	4 12	3 71		70 55
Heiler, George	85 21		4 26		80 95
Hardy, John	193 12		9 66		183 46
John, Nicholas	16 64		84		15 81
Jacobi, Barbara	60		03		57
Johnson, George	176 88		8 84		168 14
Knospe, Louise H.	7 05		35		6 70
Koch, George	4 36		16		2 20
Koener, Christian	2 11		10		2 01
Kleinstelber, Margenta	10 29		51		9 78
Krembs, Alfred	30 44		1 52		28 89
Kemper, Marie D.	202 44	10 65	9 58		182 21
Kolfenbach, John	52 16		4 60		49 56
Koetting, Henry J.	67 57		3 37		64 00
Leitzke, Otto W.	34 20		1 71		32 49
Mueller, Emma J.	58 70		2 94		55 76
Meurer, Elizabeth	7 72		39		7 33
Meissner, Charles A.	120 78		6 04		114 74
Maytax, Leopold	26 08		1 30		24 78
Mueller, Fredericke	90 48		4 52		85 96
Nannmann, Herman	840 74		42 03		798 69
Neff, Samuel	1,415 17	74 48	67 03		1,273 66
O'Toole, Ann E.	20 95	1 04	95		18 96
Phipps, Thomas	23 85		1 19		22 66
Parmann, Christina	38 65		1 93		36 72
*Pabst, Frederick	58,714 72	3,090 25	2,781 22		52,243 25
Parker, Thomas	16 68		43		16 25
Runkel, Bertha	18 39		92		17 47
Rausch, William	5 48		27		5 21
Rugee, Helen M.	135 79		6 79		129 00
Routledge, Thomas	511 24		23 56		485 68
Ruehle, Fredrich	6 38		32		6 06
Smallwood, William J. ..	25 57		1 28		24 29
Schmitt, Johan	56 23		2 81		53 42
Sidler, Johanna J.	252 75		12 64		240 11
Saltzmann, Gottfred	118 40		5 92		112 48
Schmidt, Charles	186 25	9 80	8 82		167 63
Sauer, Frederick	33 11		1 66		31 45
Stromberg, Anna	10 34		52		9 82

*Litigation pending.

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1904-5—Con.*

Estate of	Total amt't of tax as shown on receipts.	5 per cent. cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
MILWAUKEE CO.—Con.					
Staedtler, Christian	2 50	.....	13	.....	2 37
Schmidt, Frederick and Catherine	94 59	.....	4 63	.....	88 96
Selchois, Ludwig	51 74	.....	2 59	.....	48 15
Schauer, John	141 64	.....	7 08	.....	134 56
Seehawer, Maria	13 26	.....	66	.....	12 60
Schabarum, William	44 31	.....	2 22	.....	42 09
Schmitt, Maria	53 60	.....	2 68	.....	50 72
Stevens, Wm. H.	188 42	.....	9 42	.....	179 00
Tibbits, Geo. M.	456 06	.....	22 80	.....	433 26
Toussaint, Lonrens	39 52	.....	1 93	.....	37 54
Taist, William	40 26	.....	2 01	.....	38 25
Thompson, Robert	144 37	7 59	6 84	.....	129 94
Taintor, Mary J.	16 36	.....	82	.....	15 54
Thiele, Fred Sr.	201 17	.....	10 05	29 59	191 12
Teitler, H.	25 75	.....	1 29	.....	24 46
Vinson, Edward W.	154 36	.....	7 72	.....	146 64
Wyman, Callista	497 73	.....	24 88	.....	472 85
Warren, Joseph A.	173 58	.....	8 69	.....	164 90
Weiss, Charles P.	5 19	27	24	.....	4 68
Wiethaus, F. M.	87 28	.....	4 36	.....	82 92
Wedel, Fredrich	57 37	.....	2 87	.....	54 50
Young, Henry	32 72	.....	1 64	.....	31 08
Zeigler, George	2,411 92	126 94	114 24	.....	2,170 74
	\$74,366 25	\$3,581 15	\$3,549 66	\$29 59	\$67,453 44
MONROE CO.					
Cheney, D. L.	\$856 53	.....	\$43 82	.....	\$813 71
ONEIDA CO.					
Livingston, Robert	\$39 48	.....	\$1 97	.....	\$37 51
Newell, Ester B.	61 96	.....	3 09	.....	58 87
OUTAGAMIE CO.					
Adkins, Charles G.	\$161 37	.....	\$ 07	.....	\$153 30
Hanert, Jacob Sr.	354 57	.....	17 73	.....	336 84
Hoh, Henry R.	40 38	.....	2 02	.....	38 36
Held, Peter	142 50	.....	7 12	.....	135 38
Krause, Maria Eliz.	3 20	.....	15	.....	3 05
Mulhare, Michael	53 17	.....	2 66	.....	50 51
Sanders, Evert	639 80	.....	34 99	.....	604 81
Schmit, Kathrine	21 86	.....	1 09	.....	20 77
Schroöder, John K.	36 00	.....	1 80	.....	34 20
Schields, Carrie	10 66	.....	44	.....	10 42
Willis, S. S.	187 15	.....	9 30	.....	177 79
	\$1,710 86	.....	\$85 43	.....	\$1,625 43
OZAUKEE CO.					
Bowe, Jeremiah	\$53 92	\$4 69	\$2 48	.....	\$43 75
PIERCE CO.					
Ap. Roberts, G. J.	\$1 75	.....	\$ 09	(witness)	\$1 66
Auker, L. L.	10 00	.....	50	.....	9 50
Collins, Daniel	16 20	.....	81	.....	15 39
Gohring, Sebastian	209 00	.....	10 45	\$5 24	193 31
Haris, Gilbert	60 76	.....	3 04	.....	57 72
Melby, Andrew Larson	10 71	.....	33	.....	10 18
Pratt, Eunice C.	2 05	.....	25	.....	4 80
Smalley, Marion A.	21 06	.....	92	2 62	17 52
	\$334 53	.....	\$16 59	\$7 86	\$310 08

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent. cash dis- count	Amount due county.	Special appraiser's fees.	Amount due state.
POLK CO.					
Lerry, J. W.....	\$757 62		\$37 87		\$719 75
PORTAGE CO.					
Een, Augusta M.	\$20 32		\$1 02		\$19 30
Gilchrist, A. B.	837 19		41 86		795 33
Leterski, John	15 12		76		14 36
Nelson, Ole	4 88		24		4 64
Salscheider, John A. and M. E.	240 00		12 00		228 00
Thies, Phillip	51 30		2 57		48 73
	\$1,168 81		\$5. 45		\$1,110 36
RACINE CO.					
Andsian, Peter M.	\$383 22		\$19 16		\$364 06
Andsian, Annie S.	13 72		69		13 03
Baxter, Richard A.	15 00		74		14 25
Beck, Anna E.	3 96		20		3 76
Cleaffer, Danforth	20 46		1 02		19 44
Hansen, J. C.	193 12		9 66		183 46
Handek, John	45 74		2 29		43 45
Kosterman, Caroline	33 25		1 66		31 59
Kuoblock, Charles	59 92		2 00		57 92
Klein, Louis F.	112 11		5 61		106 50
Klein, Louis F.	100 00		5 00		95 00
Klappprath, J. H. C.	41 73		2 09		39 64
Lathrop, Wm. H.	104 84		5 26		99 58
Larsen, Anne	46 73		2 34		44 39
Lavin, Martin	139 00		6 96		132 04
McCarthy, Catherine	9 50		43		9 02
Parker, Pervis S.	28 15		1 41		26 74
Roberts, Robert	54 76		2 74		52 02
Tapley, Charlotte	266 50		13 32		253 18
Saens, Anna C.	62 15		3 11		59 04
Wilton, Michael	149 46		7 47		141 99
	\$1,463 30		\$93 22		\$1,770 08
RICHLAND CO.					
Steinsing, Andrew O.....	\$23 95		\$1 30		\$24 65
ROCK CO.					
Austin, Henry	\$47 58		\$4 38		\$45 20
Barker, Julius H.	155 74		7 78		147 96
Babcock, Mary P.	47 16		2 36		44 80
Carpenter, Adaline A....	40 00		2 00		38 00
Catt'n, Lucretia	148 14		7 40		140 74
Denison, Elsie A.	27 37		1 37		26 00
Dreser, Alicia M.	48 80		2 44		46 36
Dunbar, Adilaide E.	84 20		4 20		80 00
Dunbar, Lucinda	6 60		33		6 27
Evans, John M.	63 32		3 17		60 15
Gustafson, Gustave M....	27 88		1 39		26 49
Gould, Frederick	30 92		1 54		29 38
Gilbert, Gilbert E.	259 85		14 49		275 36

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count	Amount due county.	Special appraiser's fees	Amount due state.
ROCK CO.—Con.					
Gilbs, Frank	90 05	.....	4 50	.....	85 55
Gulack, Ale	592 33	.....	29 62	.....	562 71
Hall, C. B.	4 78	.....	30	.....	5 48
Hull, Richard B.	19 60	.....	98	.....	18 62
Home, Cathrine	61 20	.....	3 06	.....	58 14
Inman, Levi	48 89	.....	2 44	.....	46 45
Inman, Jessie E.	49 15	.....	2 46	.....	46 69
Marquart, Philip	160 27	.....	8 01	.....	152 26
Nelson, T. T.	103 57	.....	5 17	.....	98 35
Nichols, Maria J.	70 00	.....	3 50	.....	66 50
Nichols, Daniel P.	58 83	.....	2 94	.....	55 89
Rodd, John	523 76	.....	26 19	.....	497 57
Rossiler, Geo.	14 10	.....	70	.....	13 40
Ross, Iva	21 34	.....	1 07	.....	20 27
Sayler, Marion B.	14 52	.....	73	.....	13 79
Shields, J. P.	40 25	.....	2 01	.....	38 24
Snashall, Calef	33 76	.....	1 68	.....	32 08
Spencer, Eva J.	77 13	.....	3 85	.....	73 28
Sater, Hans H.	88 14	.....	4 44	.....	84 30
Stevens, David E.	437 56	.....	21 88	.....	415 68
Stevens, David E.	11 48	.....	57	.....	10 91
Terwilliger, Ann E.	18 94	.....	95	.....	17 97
V Camp, Nelson	24 08	.....	1 20	.....	22 88
Vincent, Clarissa B.	11 04	.....	55	.....	10 53
Van Allen, Mathew	96 58	.....	4 93	.....	93 65
Wood, Volney	92 84	.....	4 64	.....	88 17
Whittet, Thomas H.	29 56	.....	1 98	.....	37 58
	\$3,824 90	.....	\$191 20	.....	\$3,633 10
ST. CROIX CO.					
Bartlett, Frank W.	\$5 00	.....	\$ 25	.....	\$4 75
Heffron, Mary	15 09	.....	75	.....	14 25
Oystad, C. C.	4 86	.....	24	.....	4 62
Phillips, Thomas	7 59	.....	37	.....	7 22
Rauh, Albert	22 43	.....	1 12	.....	21 31
Roberts, Guffith	41 72	.....	2 04	.....	38 68
Williams, Ward S.	157 50	.....	7 88	.....	149 70
	\$253 18	.....	\$12 65	.....	\$240 53
SAUK CO.					
Cowdery, Samuel B.	\$38 84	.....	\$1 94	.....	\$36 90
Eder, Adam	31 00	.....	1 55	.....	29 45
Foster, E. C.	12 65	.....	63	.....	12 02
Gasser, Geo.	14 14	.....	70	.....	13 44
Gallagher, Owen	11 80	.....	59	.....	11 21
Hagne, Ann	31 72	.....	1 58	.....	30 14
Knight, Chas. H.	8 52	.....	25	.....	5 24
Koester, C. H.	9 27	.....	46	.....	8 81
Randall, David B.	81 41	.....	4 07	.....	77 34
Randall, Royal F.	33 06	.....	1 65	.....	32 41
Staub, John	37 36	.....	1 86	.....	35 50
Tait, Robt.	109 13	.....	5 45	.....	103 68
Wilkerson, H. H.	45 72	.....	2 26	.....	43 01
Zilg, Conrad	64 50	.....	3 17	.....	60 33
	\$524 67	.....	\$26 19	.....	\$498 48

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K".—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
SHERBOYGAN CO.					
Achsel, Gottfried	\$50 17		\$2 51		\$47 66
Blockl, Anton F.	46 99		2 35		44 63
Baltz, Emma A.	154 49		7 72		146 68
Eberhardt, Michael	61 45		3 07		58 38
Eckersley, James	23 15		1 41		26 76
Froelich, Bruno	32 12		1 61		30 52
Godfrey, Thomas	32 53		1 62		30 91
Grosse, Ida	86		04		82
Higgins, Harriet D.	19 71		99		18 72
Heyer, Rosa	112 14		5 61		106 53
Henge, Robert	55 55		2 78		52 77
Hoennik, H. J.	79 07		3 95		75 12
Jackson, Silas T.	24 40		1 22		23 18
Krueger, Caroline	42 75		2 14		40 61
Kohler, Carl B.	116 04		5 80		110 24
Lyman, Asahel B.	290 79		14 54		276 25
Luecke, Frederick	45 42		2 27		43 15
Roehrboon, Wilhelm	85 74		4 29		81 45
Rickert, John	286 12		14 31		271 81
Rieck, Henry	8 45		42		8 03
Remeking, F. W.	30 34		1 52		28 82
Stoelting, Fred	9 43		47		8 96
Schwartz, John	147 42		7 37		140 05
Schreir, Konrad	3,528 63		176 43		3,352 20
	\$5,288 66		\$264 44		\$5,024 22
TREMPEALEAU CO.					
Fisher, August	\$56 00		\$2 50		\$53 20
Lunde, Gilbert G.	46 72	2 23	2 12		42 27
Sherwood, Joseph	17 03		85		16 18
	\$119 75	\$2 23	\$5 77		\$111 65
VERNON CO.					
Hmket, Lydia	\$182 40		\$9 12		\$173 28
Larson, Arne	349 51		17 47		332 04
Taudhagen, E. E.	19 57		99		18 59
	\$551 48		\$27 57		\$523 91
WALWORTH CO.					
Butke, John	\$29 40		\$1 47		\$27 93
Beardsley, Chas.	8 33		42		7 91
Beardsley, Chas.	9 33		41		7 91
Beardsley, Chas.	9 33		41		7 91
Collie, Joseph	170 44		8 52		161 92
Conant, Henry B.	65 58		3 28		62 30
Dillenbeck, John	76 26		3 81		72 45
Ford, Sarah L.	3 10		17		2 95
Green, Albert S.	59 76		2 98		56 78
Goodearle, J. H.	10 00		50		9 50
Galloway, Mary	9 30		46		8 84
Hanlson, Julia A.	5 57		28		5 29
Hofs, Herman	109 02		5 45		103 57
Hardy, Rachel	53 60		2 68		50 92
Kinne, Mary J.	231 34		11 57		219 77
Kinne, Mary J.	70		04		66
Linley, Crampton L.	100 66		5 03		95 63

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees	Amount due state.
WALWORTH CO.—Con.					
Leiter, Levi L.	1,041 84		52 08		989 76
Miller, Henry Sr.	95 00		4 75		90 25
Morion, James	181 81		5 09		96 72
Ranney, Mille B.	107 10		5 37		101 93
Smith, John	51 60		2 58		49 02
Stewart, Elizabeth	28 11		1 40		26 71
Solesbury, Howard	19 00		95		18 05
Stoils, George	86 02		4 30		81 72
Teeter, Henry	7 97		39		7 58
Teser, Minnie	67 41		3 57		64 04
Tobin, William	150 75		7 54		143 21
Toetsaorn, Cyrus	94 13		4 70		89 33
Waies, Charles	144 87		7 21		137 63
Warner, David H.	80 87		4 04		76 83
Whitely, Phoebe Ann	22 70		1 14		21 56
	\$3,049 60		\$152 42		\$2,896 58
WASHINGTON CO.					
Barkes, Jacob	\$32 00		\$1 60		\$30 40
Carlke, Albertine	38 21		1 91		36 30
Jackson, William	266 92		13 34		253 58
Quam, William	27 93		1 59		26 34
Reilly, Charles	262 02		13 10		248 92
Storck, H. Charles	47 50		2 38		45 12
Snyder, Akely	39 12		2 56		36 16
Spencer, J. B.	33		02		31
Wehnert, John	9 98		50		9 48
	\$744 01		\$37 20		\$706 81
WAUKESHA CO.					
Allen, Edwin	\$10 09		\$ 50		\$9 59
Becker, John	15 24		76		14 48
Cameron, S. Y.	23 23		1 41		26 17
Cheney, John	689 56		24 48		655 08
Daubner, Geo. J.	15 20		16		14 44
Dexheimer, Maria	3 80		19		3 61
Davis, Adeline	40 15		2 00		38 14
Elias, Elizabeth	204 37		10 22		194 15
Evans, William	7 71		39		7 32
Hennize, Jacob	125 91		6 29		119 62
Humphrey, Richard	110 81		5 54		105 31
Hull, Edward Vernon	2,422 03		121 10		2,300 98
Hinke, John	5 75		29		5 43
Laffin, George H.	221 66		10 65	8 72	202 29
McBede, John	99 19		4 99		94 99
Martin, Barbara	82 18		4 11		78 07
McArthur, Catherine	13 48		67		12 11
McArthur, Catherine	1 00		09		1 81
Menill, Maria	43 47		2 17		41 30
Oldorf, Maria Ann	31 81		1 59		30 22
Overbaugh, Judith Ann	491 10		24 56		466 54
Palmer, Harriet E.	40 96		2 05		38 91
Pellman, Carl L.	17 00		85		16 15
Richardson, Geo. H.	24 00		1 20		22 80
Redford, Thomas S.	7 70		39		7 31
Thomas, David O.	56 08		2 80		53 28
White, John	77 41		3 89		73 92
Witte, Carl	7 93		40		7 53
	\$4,895 94		\$244 34		\$4,642 38

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1904-5—Con.

Estate of	Total am't of tax as shown on receipts	5 per cent cash dis- count.	Amount due county	Special appraiser's fees.	Amount due state.
WAUPACA CO.					
Dolling, Richard	\$22 17		\$1 11		\$21 06
Grober, Kate	6 65		34		6 32
Smith, Thos. G.	61 19		3 05		58 14
	\$90 01		\$4 49		\$85 52
WINNEBAGO CO.					
Bardwell, Laura J.	\$85 70		\$4 79		\$90 91
Bent, Arabella K.	819 24		40 96		778 28
Barly, Henry D.	11 16		56		10 60
Eckstein, Charlotte	63 21		3 16		60 05
Foster, Sibil	262 08		13 11		248 97
French, John	238 70		11 94		226 76
Grundy, Margaret	4 00		21		3 80
Geiger, Felle	15 86		79		15 07
Hayes, E. B.	87 09		4 35		82 74
Hay, W. H.	31 04		4 05		76 99
Jordan, Katharine	45 44		2 27		43 17
Jones, Caroline	13 65		68		12 97
Kmeiger, William	197 05		9 85		187 20
Kopletz, John	7 26		36		6 90
Le Feore, Amelia	19 95		1 00		18 95
Leichtfuss, Herman	18 05		90		17 15
Morrison, John B.	29 39		1 97		27 42
Mehlmann, Adolph	29 66		1 43		28 18
Morgan, Thomas R.	1,364 69		68 25		1,296 74
Markham, Eunice B.	23 22		1 16		22 06
Maxwell, Nany	35 00		1 74		33 25
Norton, Fannie A.	179 44		8 97		170 47
Norton, Thomas	12 60		63		11 97
Owens, Edward C.	78 96		3 95		75 01
Perkins, Mary	37 84		1 84		35 95
Rueppel, Ernst	76 69		3 83		72 86
Schenick, Mary E.	17 82		89		16 93
Spikes, William	18 00		90		17 10
Tuttle, Alfred L.	35 27		1 66		33 61
Wolcott, Wm.	48 21		2 41		45 80
	\$3,976 57		\$198 71		\$3,777 86

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1905-6.*

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
ASHLAND CO.					
Gleason, Edward F.	\$14 45	.....	\$ 72	.....	\$13 73
Nelson, Reinlander R.	98 49	.....	4 92	.....	93 57
Nelson, Chris	98 33	.....	4 92	.....	93 41
Weed, H. D.	45 87	.....	2 29	.....	43 58
	\$257 14	.....	\$12 85	.....	\$244 59
BAYFIELD CO.					
Lea, W. W.	\$647 45	.....	\$52 37	.....	\$595 08
	\$647 45	.....	\$52 37	.....	\$595 08
BROWN CO.					
Armstrong, Samuel P. ..	\$59 73	.....	\$1 99	.....	\$37 74
Bone, Jane	20 00	.....	1 50	.....	28 50
Brown, John	9 45	.....	47	.....	8 98
Delfosse, Amelia	15 83	.....	79	.....	15 04
Miner, Therest	9 00	.....	45	.....	8 55
Nuttlet, Joseph	33 13	.....	1 66	.....	31 52
Spear, George O.	95 00	.....	4 75	.....	90 25
Spear, George O.	95 57	.....	4 75	.....	90 25
Versteegen, Rev. John	146 43	.....	7 32	.....	139 11
Zimmerman, Dora	15 83	.....	79	.....	15 04
	\$481 17	.....	\$24 06	.....	\$457 11
BUFFALO CO.					
Campbell, J. C.	\$5 77	.....	\$ 27	.....	\$5 50
Crawford, Harold J.	10 40	.....	52	.....	9 88
	\$16 17	.....	\$ 79	.....	\$15 38
CALUMET CO.					
Berg, Wm.	\$44 63	.....	\$2 24	.....	\$42 39
Berkholz, E.	92 45	\$4 64	4 39	.....	83 41
Buckman, Anna	1 35	.....	8	.....	1 27
Koedy, Michlans	59 50	3 00	2 85	.....	53 95
Lowenhagen, Sophia	6 38	.....	31	.....	6 07
	\$204 31	\$7 62	\$9 84	.....	\$187 15
CHIPPEWA CO.					
Jackson, Robert	\$166 20	.....	\$9 31	.....	\$157 39
Stoppe, rancis	4 99	.....	25	.....	4 74
Walter, George	104 55	.....	5 23	.....	99 32
	\$275 74	.....	\$13 79	.....	\$261 45
COLUMBIA CO.					
Cooper, Adeline	\$43 12	.....	\$2 16	.....	\$40 96
Curtis, Lipton W.	5 41	.....	27	.....	5 14
Frawley, Johanna	12 00	.....	65	.....	12 35
Griffin, J. G.	229 81	.....	11 50	.....	218 31
Hackbert, Wm.	19 30	.....	1 00	.....	18 30
Hughes, Thos. T.	108 45	.....	5 42	.....	103 03
Jones, Chester	162 54	.....	8 13	.....	154 41
Kitzerow, John A.	80 00	.....	4 00	.....	76 00

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
COLUMBIA CO.—Con.					
Logeman, Anton F.	25 62		1 28		24 34
Lövell, Henry D.	10 63		53		10 13
Mallon, Peter	23 28		1 16		22 12
McMillan	61 64		3 68		58 56
Rbertson, James E.	60 23		3 01		57 22
Sogeman, Magdalena	32 00		1 60		30 40
Schmueck, Amella	33		02		31
Schultz Gottfried	1 48		07		1 41
Swarthout, John	70 00		3 50		66 50
CALUMBIA CO.					
Turner, A. J.	th \$41 37		\$2 06		\$39 31
Tellotson, Geo.	131 64		0 58		125 06
Underdahl, Lewis E.	35 20		1 76		33 44
Williams, John H.	6 09		30		5 79
York, Irvin U.	213 52		10 38		202 84
	\$1,375 29		\$68 76		\$1,306 53
DANE CO.					
Brigham, John W.	\$289 21	\$14 46	\$13 74		\$261 01
Berg, Herman	14 00		70		13 30
Byrnes, Thomas	72 98		3 65		69 33
Bergen, Nels A.	206 82		10 34		196 49
Brothwell, Samuel	54 63		2 73		51 87
Bryant, Henry A.	8 54		43		8 11
Burnham, S. B.	97 14	4 86	4 61		87 67
Bowers, Bower	154 27		7 56	3 00	143 71
Carter, Amos	14 60	73	69		13 18
Conrad, Lawrence	102 73		5 14		97 57
Downey, Patrick	88 04		4 40		83 64
De Jaras, Joseph	19 60		98		18 62
Davis, Mary	3 62		15		3 44
Dude, Mary	8 95		45		8 50
Dahle, C. A.	21 50	1 08	1 02		19 40
Dahle, Kent J.	82 80	4 14	3 70	3 00	71 88
Ellingson, Ole	2 72	14	13		2 45
Ellgsetter, Synnea	20 45		97		19 48
Frish, William T.	462 75		23 14		439 61
Gallagher, W. H.	65 05		3 25		61 80
Hedden, J. C.	114 10		5 71		108 39
Hesse, Carl	46 76		2 34		44 42
Hinson, Betsy	6 71	34	32		6 06
Hesse, Carl	8 17		40		7 77
Hanson, Arnt	29 62		1 82	3 10	34 70
Herchentiem, John	67 00		3 00		57 00
Hanson, Gunder	79 17	3 94	3 76		71 45
Henderson, Annie	34 55		1 73		32 82
Huntington E. H.	149 72		7 49		142 23
Halverson, Torger	220 86		10 19	3 10	206 87
Heryum, Erle	25 11		1 31		24 80
Ishann, Ogden M.	118 97		5 55	8 00	105 42
Jackson, Edson B.	26 14	1 31	1 24		23 59
Jonas, Aug.	66 22	3 32	3 15		59 85
Johnson, Walker	40 06	2 00	1 77	3 60	32 69
Jack, James	18 98		80	3 00	15 18
Jones, Richard	199 23	9 96	9 30	3 30	176 69

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total amt of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
DANE CO.—Con.					
Kilgost, Katherine	2 89		14		2 75
Kettleson, Nels	137 75	6 89	6 54	3 00	121 27
Kuehne, Alosuis	21 09	1 05	1 00		19 04
Kuscharts, Marie	23 88		1 19		22 69
Leffler, Emary E.	34 29		1 11		32 58
Lee, R. P.	117 24	5 86	5 57		105 81
Leary, Patrick	4 50		08	3 00	1 42
Mitchler, Levi	49 25	2 46	2 05	3 00	41 44
Milkeson, Knude	39 45		1 97		37 43
Mortaug, Bryan	66 03		3 14	3 20	59 69
Milfer, Margaret K.	187 05		9 35		177 70
McDonald, Daniel	19 00		95		18 05
McConnell, Wm. T.	153 84		7 69		146 15
McFarland, John	138 59		6 93		131 63
Nglun, Bertha O.	\$15 62		\$9 79		\$15 94
Ondalen, H. O.	70 40		3 37	\$3 10	63 93
Pearson, A. P.	8 95		45		8 50
Poggenmiller, Charlie ..	246 59		12 33		234 26
Ramsey, Susan M.	131 37		8 07		153 30
Riles, Wm.	92 66		4 63		83 03
Robberman, Meyer	150 08		7 50		142 58
Retter, Fred	69 97		3 29		62 68
Svalde, Guro	20 00		84	3 20	15 95
Seyer, Henry	22 79		1 23		23 81
Snell, Eldon	196 63	9 83	9 19	3 00	174 61
Smith, Wm. J.	59 85		4 79		55 06
Steele, Robert	86 57		4 32		82 25
Shepard, E. G.	1,245 60		62 23		1,183 33
Feverson, Dora	83 08		4 15		78 93
Stanford, Olive M.	22 25		1 11		21 14
Stickle, Mary Ann	58 00		2 90		55 10
Thompson, S. M.	44 62		2 23		42 39
Ticknor, Mary E.	4 58		24		4 35
Thompson, Anna	79 13	3 96	3 57	4 10	67 80
Wiegen, John A.	29 47		1 03	4 20	15 25
Whiting, Alfred	100 53	3 00	4 88		92 65
Wood, Moses	9 70		31	3 60	5 79
Wood, Emery	19 25		97		18 38
Wheelwright, Willis S. ..	92 72		4 64		88 08
Winkleman, Carl	16 47		82		15 65
Wallen, Chas.	87	04	04		79
	\$7,215 55	\$76 38	\$355 74	\$66 59	\$6,719 20
DODGE CO.					
Bauman, Albert	\$83 11	\$4 16			\$78 95
Ernst, Henry	194 44	9 72			184 72
Hawley, Francis	48 68	3 43			46 25
Kern, John	29 04	1 45			27 59
Mattoon, Spencer J.	10 55	53			10 03
Myer, Herman	115 20	5 76			109 44
Prenzlow, Frederick	14 01	71			13 31
Rooover, James	3 93	20			3 76
Smith, Elridge	93 75	4 69			89 06
Sieman, Frederick	19 78	99			18 79
Van to Gantvoort, Hendrich ..	37 21	1 86			35 35
	\$644 74	\$32 49			\$617 25

APPENDIX "K."—*Inheritance Tax Report, 1905-6—Con.*

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fee.	Amount due state.
DOUGLAS CO.					
Bowerman, George G.	\$58 52	\$2 92	.....	.....	\$55 60
Cournoyer, George A.	32 75	1 66	.....	.....	31 09
Fowler, Elbridge, M.	21 50	1 07	.....	.....	20 43
Peterson, John A.	28 25	1 41	.....	.....	26 84
Stack, Edward L.	61 53	3 07	.....	.....	38 43
	\$202 55	\$10 13	.....	.....	\$192 42
DUNN CO.					
Houghtling, David	\$27 39	.....	\$1 27	.....	\$26 02
EAU CLAIRE CO.					
Benns, Oliver L.	\$3 67	.....	\$ 33	.....	\$6 34
Butler, Adeline L.	15 00	.....	75	.....	14 25
Becker, Emelie C.	53 23	.....	2 64	.....	50 60
Hall, Anna.	90 39	.....	4 52	.....	85 87
Kelly, Alexander	44 44	.....	2 22	.....	42 22
Rowe, Mary	40 55	.....	2 62	.....	38 33
Shaw, Ann F.	325 04	.....	16 24	.....	303 79
	\$575 15	.....	\$28 75	.....	\$546 40
FOND DU LAC CO.					
Adams, Wm.	\$250 06	.....	\$11 50	.....	\$218 56
Brouson, Wm.	53 01	.....	2 65	.....	50 31
Bronson, Gustave	35 01	.....	1 78	.....	33 83
Brown, John	7 30	.....	36	.....	6 94
Brooks, D. C.	71 19	.....	3 59	.....	63 40
Babcock, Zekiel	30 93	.....	1 55	.....	29 38
Babcock, Ellen J.	164 03	.....	8 24	.....	155 83
Betz, Henry	9 10	.....	45	.....	8 65
Crain, J. B.	8 59	.....	43	.....	8 16
Dalrein, Michael	75 58	.....	3 73	.....	71 80
Dallmann, Emma W.	10 17	.....	50	.....	9 67
Foster, Edward J.	115 14	.....	5 76	.....	109 38
Flint, Julia Angel	173 52	.....	8 67	.....	164 85
Ferber, Bertha L.	23 67	.....	1 43	.....	27 24
Frye, Clara J.	122 60	.....	6 13	.....	116 47
Goodrich, Wickloff	165 00	.....	8 25	.....	156 83
Hooper, George	45 66	.....	2 28	.....	43 38
Hoyt, Hattie	74 53	.....	3 73	.....	70 80
Harrison, Chas. R.	1,096 12	.....	54 81	.....	1,041 31
Jones, Mary E.	106 04	.....	5 30	.....	100 72
Kemnitz, Caroline	5 36	.....	26	.....	5 10
Karrer, Herbert	79 72	.....	4 00	.....	75 72
Laffey, Peter	2 00	.....	19	.....	1 90
Lurvey, Jacob J.	322 94	.....	16 15	.....	306 79
Marx, John	14 54	.....	73	.....	13 81
Martin, Alex	37 10	.....	1 83	.....	35 24
Mannora, Mary	2 60	.....	13	.....	2 47
Mahlburg, Susan	5 31	.....	27	.....	5 04
Nast, Julius	12 22	.....	61	.....	11 61
Olt, Louis	12 60	.....	63	.....	11 97
Peck, Merrill Joel	26 37	.....	1 22	.....	25 05
Plum, Garrett	10 04	.....	50	.....	9 54
Peck, Edna O.	8 59	.....	43	.....	8 16
Roberts, Frank	5 95	.....	30	.....	5 65
Rogers, S. H.	222 50	.....	11 13	.....	211 37
Satterfield, R. K.	15 24	.....	76	.....	14 43
Sietz, George W.	2 22	.....	11	.....	2 11
Stowe, L. F.	24 23	.....	1 21	.....	23 02

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total amt of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
FOND DU LAC CO.—Con.					
Thompson, H. P.	7 19	.....	36	.....	6 82
Weld, Benjamin	3,329 05	.....	166 45	.....	3,162 60
Wienrueter, V.	45 89	.....	2 29	.....	43 60
	\$6,823 96		\$341 18		\$6,482 78
GRANT CO.					
Chilson, Anna	\$14 66	.....	\$ 73	.....	\$13 93
Hilton, Charles	87 48	.....	4 36	.....	83 12
Hubbell, Elizabeth	4 76	.....	24	.....	4 52
Jack, Fred	5 70	.....	28	.....	5 42
Jackson, Christopher M.	41 37	.....	2 07	.....	39 30
Marshall, Mary J.	156 32	.....	7 82	.....	148 50
McLean, George	17 34	.....	82	.....	17 02
Preston, Matthew	452 81	\$22 64	21 50	.....	408 67
Powers, David	20 36	.....	1 02	.....	19 34
Reiser, Elizabeth	21 76	.....	1 09	.....	20 67
Scheibel, George	39 54	.....	1 98	.....	37 56
Wieland, Rudolph	21 20	.....	4 06	.....	77 14
	\$943 80	\$24 64	\$45 97		\$875 19
GREEN CO.					
Buss, Chas. F.	\$4 31	.....	\$ 22	.....	\$1 09
Fleck, R. R.	68 55	.....	3 42	.....	65 13
Penton, Maria D.	21 44	.....	1 09	.....	20 78
O'Connor, Patrick	12 60	.....	63	.....	11 97
Roderick, Henry	138 96	.....	6 95	.....	131 01
Webermire, Amelia	84 40	.....	4 22	.....	80 18
	\$324 51		\$16 35		\$314 16
GREEN LAKE CO.					
Bellis, Adelaide	\$43 53	.....	\$2 18	.....	\$41 35
Chapman, Henry H.	67 25	.....	3 36	.....	63 89
Dinsmore, James	390 24	.....	19 51	.....	370 73
Flanigan, John	61 32	.....	3 07	.....	58 25
Fitzmaurice, Jennie E.	2 61	.....	13	.....	2 48
Gilbard, John	63 40	.....	3 17	.....	60 23
Hoyt, Richard	32 00	.....	1 69	.....	30 40
Pool, Lucinda Annetta ..	49 36	.....	2 47	.....	46 83
	\$741 65		\$37 09		\$704 56
IOWA CO.					
Collins, Elizabeth N.	\$304 27	.....	\$15 21	.....	\$289 06
Crane, Simon	331 54	.....	16 58	.....	314 96
Chamley, George W.	8 89	.....	44	.....	8 45
De Muth, P. K.	269 64	.....	13 48	.....	256 16
Hick, James	56 27	.....	2 81	.....	53 46
Maugham, John	34 85	.....	1 74	.....	33 11
Mitchell, Edward F.	25 83	.....	1 29	.....	24 59
Prideaux, Henry	80 00	.....	4 00	.....	76 00
Palzkil, Peter	48 57	.....	2 43	.....	46 14
Rundell, Richard	26 39	.....	1 31	.....	25 08
Strouf, Agnes F.	146 24	.....	7 37	.....	138 83
Swiggins, Peter	127 66	.....	6 38	.....	121 28
Thomas, Susanah	147 67	.....	7 28	.....	140 29
	\$1,607 57		\$80 36		\$1,527 51

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
JEFFERSON CO.					
Burnham, John	\$406 73		\$20 34		\$386 39
Bentheimer, J. George	9 32		46		8 86
Buckingham, Mary E.	14 30		74		13 60
Chesbro, Palmer	14 65		73		13 92
Emmet, Sophia M.	4 99		24		4 75
Emmet, Geo. M.	4 99		24		4 75
Fisher, Henry Jr.	109 02		5 45		103 57
Griffin, Dennis F.	22 78		1 14		21 64
Heilman, Ernst	20 99		4 05		19 94
Hans, Emily	20 00		1 00		19 00
Hodgins, Christopher	49 88		4 49		47 39
Harrison, Nelson	215 80		10 79		205 01
Jones, Simeon	24 37		1 23		23 15
Jones, Daniel	1,286 74		64 35		1,222 39
Koser, Ignatz	9 09		49		9 40
Koch, August	36 15		1 80		34 35
Kispert, Katherine	2 84		14		2 70
Kiesling, Christian	74 63		3 73		70 90
Lewis, David	41 61		4 88		39 43
Lewis, Robert E.	3,395 46		169 77		3,225 69
Muenick, Catherine	21 74		1 03		20 66
Martin, John E.	9 48		47		9 01
Norton, Michael	25 00		1 25		23 75
Rickman, Margaret	20 19		1 01		19 18
Simonds, W. W.	6 15		30		5 85
Schofield, Jonathan	26 24		1 31		24 93
Swift, Jane E.	73 77		3 69		70 08
Turner, Henry	18 76		98		17 78
Thauer, Mary	63		03		60
Wilcox, Calvin H.	169 80		8 49		161 31
Wallin, Robert	79 55		4 98		75 57
	\$6,216 37		\$310 82		\$5,905 55
KENOSHA CO.					
Cannon, Escar	\$174 31		\$8 51		\$161 80
Goldsworthy, Thos.	18 00		90		17 10
Hackathorn, Clem'tine D.	38 55		1 93		36 62
Kimball, Emily N.	103 53		5 18		98 35
Moore, Thos. E.	76 25		3 83		72 44
Mutter, John	14 63		73		13 90
Mayer, John	170 79		8 54		162 25
Williams, Henry	40 00		2 00		38 00
	\$622 06		\$31 60		\$600 45
KEWAUNEE CO.					
Mashek, Mary	\$7 50		\$ 38		\$7 12
Moncha, Frank	41 30		2 06		39 24
St. Peter, Janet	50 00		2 50		47 50
	\$98 80		\$4 94		\$93 86
LA CROSSE CO.					
Anderson, Jane	\$96 20		\$4 81		\$91 39
Belser, Fredericka	18 87		94		17 93
Birnes, John	4 97		25		6 62
Downer, Clarissa	9 09		45		8 64
Engelson, Ole	80 00		4 00		76 00

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1905-6—Con.*

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
LA CROSSE CO.—Con.					
Kiel, Frederic	8 50		43		8 07
Michel, Charles	1,534 15		76 95		1,462 20
McCord, James	108 61		5 40		102 61
Potter, Wm. E.	90 25		4 51		85 74
Servis, Lucy A.	62 00		3 10		58 90
Servis, Lucy A.	7 91		39		7 52
Strauss, Bernard L.	22 50		1 12		21 38
Taylor, George F.	147 95		7 39		140 56
	\$2,197 40		\$109 84		\$2,087 56
LAFAYETTE CO.					
Brennan, Thos.	\$21 01		\$1 05		\$19 96
Calvert, Wm.	14 50		73		13 77
Hemphill, John	20 40	\$1 02	97		19 41
King, E. C.	248 90		12 44		236 46
Lyons, James	15 37		77		14 60
Murphy, Matthew	734 96	36 50	35 00		665 15
Mates, Wm.	157 14	7 86	7 46		141 82
Morgan, Daniel	54 04		2 70		51 30
McKillop, Daniel	2 55		13		2 42
Nelson, Enger	25 15		1 26		23 89
Roach, Richard	8 61		41		7 75
Ryan, Sarah	141 29		7 06		134 23
Sowls, Thos.	59 09	2 95	2 80		53 34
Schultz, John	16 70		84		15 86
Whaley, Katherine	24 80		1 24		23 56
	\$1,546 48	\$49 08	\$74 87		\$1,422 53
MANITOWOC CO.					
Carraher, James	\$36 69		\$1 84		\$34 85
Connell, Simon	9 35		47		8 88
Frederick, Carl	66 07		3 30		62 77
Frederick, Carl	114 00		5 70		108 30
Hangs, Mathias	47 69		2 38		45 31
Koeppen, Christian	8 00		40		7 60
Nass, Ernest	130 14		6 51		123 63
Prince, R. K.	59 75		2 19		56 76
Schuen, Mary	11 78		59		11 19
Schroeder, John	26 56		4 33		25 23
Schw��tzer, Wilhelm F.	9 28		46		8 82
Schnell, Fritz	121 38		9 07		115 31
Truman, E. C.	28 20		1 91		26 29
Vilas, Joseph	164 30		8 22		156 08
	\$843 19		\$42 17		\$801 02
MARATHON CO.					
Buryzski, Anna	\$4 85		\$ 24		\$4 61
Lebuer, Alfred	4 30		21		4 09
Nordling, B. A.	10 14		51		9 63
Salzman, L.	7 11		36		6 75
Silverthorn, Geo.	1,094 92		54 75		1,040 17
	\$1,121 32		\$54 07		\$1,065 25
MARINETTE CO.					
Cook, George T.	\$621 45		\$21 07		\$590 38

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1905-6—Con.*

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due stat.
MILWAUKEE CO.					
Anstedt, Christian	\$783 75	\$41 25	\$37 12		\$705 38
Auris, H. Henrietta	74 67		3 73		70 94
Adriansen, John St.	6 01		20	\$1 01	5 71
Adler, David	5,406 11	305 54	275 03		5,225 50
Auris, H. Henrietta	13 00		65		12 35
Bues, Frederick	3,497 50	184 08	165 67		3,147 75
Bechtel, Adrian	258 76		12 94		245 82
Barnickel, Elsie	48 53		2 43	8 35	46 15
Bleyer, Elizabeth	19 82		99		18 83
Barnekow, Frederick	3 96		20		3 76
Burke, Edmund	52 65		2 63	10 17	50 02
Bennett, Eliza F.	5 44		27		5 15
Bortz, Agustin	14 72		74	1 98	13 98
Buening, Jobst	15 14	80	72		13 64
Church, Elizabeth	86 71		4 34	12 02	82 27
Cornwall, Anna	66 32		3 32		63 00
Clarkson, Julia B.	34 22		1 71	5 10	32 51
Davis, Wm. H.	76 59		3 83		72 76
Dixon, Edward L.	44 30		2 22		42 08
Duester, Peter V.	2,311 45	121 66	109 49		2,090 30
Donsing, Minnie A.	70 70		3 54		67 16
Espheim, Frank C.	5,017 02		250 85		4,766 17
Erb, Louis	9 67		48		9 19
Fiebrantz, Louisa	50 05		2 50		47 55
Frietag, Anna C.	201 46		10 07		191 39
Fellows, Henry L.	540 68	28 45	25 61		486 62
Fox, John	51 59		2 58		49 01
Fowle, Henry	72 86		3 64		69 22
Frantz, Cora Adel	21 58	1 13	1 02		19 43
Frownfelter, Jonas J.	115 28		5 76	17 89	109 52
Graham, Mabel	14 45		72	2 20	13 73
Graff, Marie	170 75		8 54		162 21
Grome, Francis P.	209 61		10 48		199 13
Gore, Louise A.	458 24	24 12	24 71		412 41
Gennett, Frank	18 76		94		17 82
Glentke, Julius	23 40		1 17		22 23
Hull, Mary	34 06		1 70		32 36
Henderson, Sophia	33 30		1 67	5 40	31 63
Hucke, Dorothea	6 80		34	1 00	6 46
Hausman, Hannah	444 43		22 22	67 70	422 21
Hoffman, Isabella	83 43		4 17		79 26
Hale, Mary C.	65 62		3 23	4 28	62 34
Hassa, Joseph	5 00		25		4 75
Harper, Robert J.	154 43		7 52	24 07	142 91
Heineke, Augusta	18 98		95		18 03
Hooker, Wm. D.	34 87	1 83	1 65		31 39
Holmes, Thos.	36 76		1 81		34 45
Happel, Catharin	83 25		4 16		79 09
Hamilton, Mary A.	102 99		5 15		97 84
Hanlman, Wilhelmina	3 46		17		3 29
Hersch, Jacob	25 87	1 36	1 24		23 28
Isley, Chas. F.	3,207 85		160 39		3,047 46
James, Alfred	1,651 16		82 56		1,568 60
James, Francis W.	1,447 44	76 18	68 56		1,302 70
Jones, Margaret	198 78		9 94		188 84
Kennon, Florence J.	87 00		4 35		82 65
Kurtz, Katherine	2 81		14		2 67
Kummell, Annie K.	182 57		9 13	24 05	173 44
Kretschamer, Robert	145 50	7 65	6 89		130 96
Kaepfel, Bertha	52 50		2 63		49 87
Kerler, Herman	643 80		32 19		611 61
Killa, Martin	9 11		46		8 65
Kempsmith, Frank	1,109 99		53 50	165 64	1,054 49
Kressin, Wilhelm	1 90	10	09		1 71
Kleppstein, Wilhelmina	6 60	34	31		5 95

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
MILWAUKEE CO.—Con.					
Langton, Charlotte A.	54 78		3 74		52 04
Lindleratson, Lyma	156 76		7 94	24 05	149 92
Labran, Frederic	294 62		14 73		279 89
Labran, Frederic	2 21		12		2 09
Manchester, Elizabeth	11 70		5 59		11 11
Miner, Sallie E.	54 95		2 75		52 20
Mayer, Christian	92 98	4 89	4 40	1 00	83 69
Magerfleisch, David	144 42		7 22	20 00	137 20
Mayhew, Mary E.	744 90	39 20	35 29		670 41
Meyer, William	117 68		5 83		111 80
Miller, Oscar E.	1,635 80	86 09	77 49		1,472 22
Meinkie, Adolph	10,051 70	529 09	476 18		9,047 43
Manke, Aug.	34 51		1 73		32 78
Mendel, Henry M.	1,778 87	93 62	84 24		1,600 99
McLaren, Wm. P.	905 12		45 26	122 41	859 86
Nass, Katherine	199 82		5 99	24 02	113 83
Nuesse, Christian	128 92		6 45		122 47
Nayber, Augusta	740 93	39 00	35 10		666 88
Nabuck, Fred H.	29 07		1 45		27 62
Ness, Carl	885 09		44 25		840 75
Oleson, Ole	14 33		62		11 71
Payne, Henry C.	13,685 27	720 27	648 25		12,316 75
Pfritzer, Anton	78 27		3 91		74 36
Porter, Abbi L.	43 71		2 19	8 36	41 52
Prenzler, Gottfried	13 46		67	2 00	12 79
Prenzler, Lillie	27 94		1 38		26 56
Routledge, Thomas	29 91		1 50		28 41
Roscher, Sophia	2 43		12	45	3 31
Reynolds, Mary A.	25 20		1 26	3 42	23 94
Rickert, Michael	36 23		1 81	4 93	34 42
Romstadt, Henrick	7 39		37	97	7 02
Rood, Standish	1 77	09	08		1 60
Rutledge, Grace	300 95	15 84	14 24		270 85
Schultz, Ernst	15 70		79	2 32	14 91
Slensby, Mary	142 58		7 13		135 45
Seibel, Adam	47 50		2 38		45 12
Schmidt, Barbara	73 10		3 66		69 44
Schlardein, Anna M.	2 68		13	50	2 55
Solomon, Herman	64 62		3 23		61 39
Schuster, Ed. B.	749 21		37 46		711 75
Sasse, Otto H.	72 68	3 82	3 44		65 42
Schoff, Nicholas	442 15		21 14		421 71
Stein, Anthony	318 14		15 91		303 23
Schleuter, Aug. E.	525 08	27 63	24 87		472 58
Stukmist, Henry	44 86		2 34		44 52
Schleuter, Aug. E.	525 08	27 63	24 87		472 58
Stilv, Johanna	6 08		39	1 08	5 78
Stilv, Wm.	14 44		72		13 72
Sander, Jacob	160 34		8 04	28 85	152 82
Trant, Wm. J.	\$125 24		\$6 26		\$118 98
Tewles, Mary	23 82		1 29		22 43
Townley, Robert F.	20 93		1 05		19 88
Thomas, Gottfried	923 25	\$48 85	43 97		835 43
Whitcomb, Harriett E.	84 97		4 25		80 72
Weisner, Emstina	46 00		2 30		43 70
Yunker, John B.	64 62		2 26		61 39
Zeiner, Caroline	43 10		2 26	\$7 60	42 84
	\$66,675 71	\$2,416 72	\$3,212 16	\$607 22	\$61,046 85

* Refund of excess payment to the executors of the estate of Frederic Krans	\$2,047.88
Refund of excess payment to the executors of the estate of Lawrence Denmer	\$1,401.02
Total	\$3,448.90

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fee.	Amount due state.
MONROE CO.					
Hill, Ira A.	\$86 00	\$4 30			\$81 70
OCONTO CO.					
Birmingham, Jessie	\$32 71		\$1 64		\$31 07
OUTAGAMIE CO.					
Barnes, Lyman	\$3 92		\$ 20		\$3 72
Keef, Joseph	182 96		9 15		173 81
Lippla, Henry	32 22		1 61		30 61
Lawler, Mary	9 93		50		9 43
Morrison, Mary W.	44 84		2 24		42 60
McMurillo, James	43 16		2 16		41 00
Necke, C. W.	74 08		3 70		70 38
Richards, Anna Marie ..	40 01		2 00		38 01
Reith, Jacob	23 55		1 18		22 37
Sweet, John B.	11 59		58		11 01
Thilekins, Mary Emily ..	30 32		1 54		28 80
Winters, Margaret	28 31		1 42		26 89
	\$524 89		\$26 26		\$498 63
OZAUKEE CO.					
Bowe, Mary	\$61 17		\$3 06		\$58 11
Von Goehren, Callies ..	58 97		2 94		56 03
Wagner, Michael	21 61		1 08		20 53
	\$141 75		\$7 08		\$134 67
PEPIN CO.					
Tarrant, Geo. Sr.	\$92 32		\$4 61		\$87 71
PIERCE CO.					
Brachin, Aaron	\$10 00		\$ 50		\$9 50
Carmichael, George	11 48		57		10 91
Copp, Marie A.	255 00		12 75		242 25
Campbell, Chas. W.	44 00		2 08	\$1 38	39 54
Curry, John	70 00		3 50		66 50
Gibson, John W.	27 00		1 35		25 65
	\$417 48		\$20 75	\$1 38	\$394 35
PORTAGE CO.					
Campbell, Anna Barbara ..	\$133 71		\$6 69		\$127 02
Een, Chas. A.	68 21		3 41		64 80
Gurney, Charlotte S. ..	86 45		2 32		84 13
Martensen, Marens	33 09		1 65		31 44
Wadleigh, Matthew	47 50		2 38		45 12
White, Jennie	38 00		1 90		36 10
	\$286 96		\$15 35		\$268 61
PRICE CO.					
Gibson, John W.	\$27 00		\$1 35		\$25 65

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1905-6—Con.*

E-tate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
RACINE CO.					
Alshular, Daniel	\$571 81	\$28 58	\$27 16		\$516 07
Alshular, Charles	193 30		9 67		183 63
Beaty, John I.	37 09		4 25		32 74
Bartlett, James E.	89 42		4 47		84 95
Buebern, Alfred L.	176 62		8 83		167 79
Buckley, James	33 84		1 69		32 15
Comee, James H.	33 35		1 67		31 68
Carrier, Frank E.	16 62		.82		15 80
Gunderson, Gunta	40 33		2 32		44 01
Heddzord, Ole O.	72 63		3 63		69 00
Hanson, Chris.	27 31		1 37		25 94
Jorgenson, Peter	7 35		.37		6 98
Kupper, Anna C.	13 14		.68		12 46
Leycock, Wm.	21 60		75	\$6 00	14 82
Madorey, Katherine E.	7 04	35	.37		6 36
Pierce, Joshua	25 41		1 27		24 14
Paddock, Mary A.	21 51		1 08		20 43
Ryan, Laurence	29 62		1 48		28 14
Slomio, Benjamin	4 63		.23		4 40
Slauson, Wm. D.	11 24		.65		10 59
Staples, Anna	82 13		4 11		78 02
Smith, Roxanna	38 38		1 92		36 46
Williams, James	50 65		2 53		48 12
	\$1,661 00	\$28 93	\$1 39	\$6 00	\$1,544 58
RICHLAND CO.					
Rowen, Frederick P.	\$71 82		\$3 59		\$68 23
Chetwood, Mathia	69 60		3 48		66 12
Looker, Chas.	2 62		.13		12 49
Marshall, Chas.	20 98		1 05		19 93
	\$165 02		\$8 25		\$156 77
ROCK CO.					
Brown, Cornelia A.	\$23 58		\$1 18		\$22 40
Boyton, Boxter B.	10 35		.52		9 83
Ryer, Mary	47 61		2 35		45 26
Belding, Aretus M.	1 78		.10		1 68
Chapin, Fannie L.	405 24		20 26		384 98
Durxstad, Knute B.	54 10		2 70		51 40
Ecklein, Joseph C.	67 84		3 39		64 45
Gates, Joseph	80 37		4 02		76 35
Honeysett, J. Samuel	4 21		.91		4 00
Hollister, A. F.	135 00		6 75		129 25
Hyde, E. A.	5 19		.26		4 93
Johnson, Adelaide C.	56 86		2 84		54 02
Ludington, James H.	53 25		2 66		50 59
Loveloy, Allen P.	3,403 24		170 16		3,233 08
Mabelson, Eliza H.	33 12		1 65		31 47
Mason, Mary J.	50 61		2 53		48 08
McEalf, Juliette	199 15		9 96		189 19
Meade, Nancy	34 14		1 70		32 44
Northrop, Stiles S.	228 90		11 45		217 45
Northrop, John D.	156 46		7 82		148 64
Nagle, Lydia A.	24 45		1 23		23 21
Paley, John	134 41		6 72		127 69
Pierce, James	40 67		2 03		38 64
Phillips, Clara L.	98 49		4 92		93 57

*"K"—Inheritance Tax Reported by County Treasurer.*APPENDIX "K."—*Inheritance Tax Report, 1905-6—Con.*

Estate of	Total am't of tax as shown on receipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
ROCK CO.—Con.					
Ralston, Joseph	26 35		1 82		34 53
Tripp, Margaret	22 38		1 12		21 26
Van Kirk, W. T.	947 36		47 37		899 99
Welch, Thomas	665 00		33 25		632 75
	\$7,020 20		\$351 00		\$6,837 20
ST. CROIX CO.					
Beebe, D. D.	\$30 50		\$1 51		\$28 79
Bartlett, Frank W.	70 00		3 50		66 50
Bell, Marcus S.	114 52		5 74		108 78
Davin, P. J.	7 10		35		6 75
Hochstein, A.	20 00		1 00		19 00
Hutchinson, B.	19 30		97		18 33
Humphrey, Thos.	12 10		61		11 49
Hart, Edward	7 00		35		6 65
Krapfel, Helena	36 07		1 80		34 27
Murtha, Thos.	10 00		50		9 50
Parrent, Peter H.	27 37		1 36		26 01
	\$353 76		\$17 69		\$336 07
SAUK CO.					
Christil, Esther C.	\$39 00		\$1 95		\$37 05
Ellijon, Haloor	5 31		27		5 04
Netcher, Chas.	26 00		1 20		24 70
Pelton, Chas. A.	102 41		5 12		97 29
Rood, Vanelia F.	20 00		1 00		19 00
Smith, Wm. B.	12 48		62		11 86
Tenckenbradt, Lousie ..	111 13		5 56		105 57
Watson, L.	3 37		17		3 20
	\$319 70		\$15 99		\$303 71
SHAWANO CO.					
McCoomb, H. R.	\$240 00		\$12 00		\$228 00
SHERBOYGAN CO.					
Brickner, George H.	\$956 08		\$47 80		\$908 28
Clarenbach, Lina	410 88		20 54		390 34
Clifford, John	20 78		1 04		19 74
Dixon, Avery	27 75		1 39		26 36
Hulle, Edward	225 32		11 27		214 05
Hennie, John	5 01		25		4 76
Humphrey, Amherst	15 75		79		14 96
John, Carl	30 29		1 51		28 77
Kohler, Robert J.	378 20	\$18 91	17 96		341 33
Kemmer, Sophia	9 50		48		9 02
Mallman, Anton	10 87		54		10 33
Ogden, Daniel	15 49		77		14 72
Purkiss, George	10 99		55		10 44
Rietz, Theodore	243 30		12 17		231 13
Seaman, Wm. C.	12 75		64		12 11
Young, Jacob	1,297 06	64 85	61 61		1,170 60
	\$3,670 01	\$83 76	\$179 31		\$3,406 94

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total amt of tax as shown on receipts.	5 per cent cash discount.	Amount due county.	Special appraiser's fees.	Amount due state.
TREMPEALEAU CO.					
Frederickson, Mary M.	\$7 29		\$ 36		\$6 93
McIrose, Margaret	12 21		62		11 59
Procter, Richard	39 82		1 99		37 83
Smith, Ardine	26 36		1 35		25 01
	\$85 68		\$4 32		\$81 36
VERNON CO.					
Crook, John	\$49 68		\$2 48		\$47 20
Culver, Joseph	12 30		61		11 69
Cowan, Joseph	23 48		1 17		22 31
De Fuss, N. J.	40 68		2 03		38 65
Gorsline, Eva	24 84		1 24		23 60
Hopp, J. Henry	43 16		2 16		41 00
Kolstad, Hans	7 50		37		7 13
Melty, Louisa	21 00		1 05		19 95
Shack, Adalin C.	106 25		5 31	\$21 25	170 94
Thompson, Thos. A.	42 85		2 14		40 71
	\$371 74		\$19 56	\$21 25	\$353 18
WALWORTH CO.					
Bowering, John	\$20 48		\$1 02		\$19 46
Brewster, Frank	96 35		4 82		91 53
Bassett, Betsy	265 54		13 28		252 26
Becker, Lizzie W.	10 00		50		9 50
Curtis, Lewis	400 00		20 00		380 00
Coburn, Alvin D.	43 45		2 17		41 28
Dewing, Melvina	108 41		5 42		102 99
Grady, Michael	353 54		17 63		335 86
Greene, Ray C.	7 51		38		7 13
Gage, C. D.	4 68		24		4 44
Howe, Anna B.	36 63		1 83		34 80
Higbee, Wm. I.	444 77		22 22		422 18
Lattmer, James E.	1,521 00		76 05		1,445 95
Langdon, Benjamin F.	124 97		6 25		118 72
McDougall, George	43 62		2 18		41 44
Powers, Edward	25 42		1 27		24 15
Peterson, Andrew	27 87		1 39		26 48
Rood, Rhoda	40 00		2 00		38 00
Russell, Stephen L.	48 14		2 41		45 73
Smith, Isaac W.	79 68		4 49		75 19
Stewart, John J.	146 23		7 31		138 92
Strossen, Peter	39 05		1 95		37 10
Smith, Ameliza	24 90		1 25		23 65
Sage, Henry W.	94 11		4 70		89 41
Tufshorn, Lewis	20 56		1 02		19 54
Tynell, Jeannette	165 70		8 23		157 42
Walcott, John L.	42 90		2 14		40 76
Wing, Sarah Ann	106 24		5 81		100 93
Young, Jacob	64 43		3 22		61 21
	\$4,455 55		\$222 27		\$4 233 28
WASHINGTON CO.					
Behrens, John	\$34 00		\$1 70		\$32 30
Boyd, James Jr.	7 14		36		6 78
Geary, Catherine	16 15		81		15 34
Hahn, John	112 02		5 60		106 42

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total amt of tax as shown on re-ceipts.	5 per cent cash dis- count.	Amount due county.	Special appraiser's fees.	Amount due state.
WASHINGTON CO.—Con					
Kuehn, Wm. F.	60 14	.....	3 00	.....	57 14
Miritz, Alfred	75 13	.....	3 75	.....	71 38
Mueller, John	39 92	.....	2 00	.....	37 92
Pastors, Henry	113 72	.....	5 63	.....	108 04
Rennes, John B.	14 65	.....	73	.....	13 92
Schmal, John	10 47	.....	52	.....	9 95
Stuttgen, Wm.	27 31	.....	1 37	.....	25 94
Straub, Valentine	9 36	.....	47	.....	8 89
Wheellock, Elizabeth D.	29 62	.....	1 48	.....	28 14
	\$549 63	.....	\$27 47	.....	\$522 16
WAUKESHA CO.					
Craven, Homer W.	\$8 14	.....	\$ 41	.....	\$7 73
Connell, Richard	201 63	.....	10 09	.....	191 55
Casper, Catherine	6 87	.....	24	.....	6 53
Cook, Sarah Ann	4 75	.....	24	.....	4 51
Datke, Ottamar	30 13	.....	1 50	.....	28 63
Dienberg, Joseph	20 76	.....	1 03	.....	19 73
Frayser, Seymour	4 24	.....	21	.....	4 03
Goodrich, Nancy J.	112 54	.....	5 63	.....	106 91
Gramling, Peter T.	7 79	.....	38	.....	7 41
Gibbs, J. J.	5 08	.....	25	.....	4 83
Hanson, Hans	2 08	.....	10	.....	1 98
Haass, John	41 23	.....	2 06	.....	39 17
Hartwell, Harriett	10 09	.....	50	.....	9 59
Hastings, Hamilton	128 74	.....	6 43	.....	122 31
Howell, Thomas	44 75	.....	2 21	.....	42 14
Jenkins, Howell	14 22	.....	71	.....	13 51
Jay, Samuel S.	13 20	.....	66	.....	12 54
Korn, Henry	144 46	.....	7 22	.....	137 24
Korn, Frank	122 26	.....	6 11	.....	116 15
Kimball, Iva	148 68	.....	7 43	.....	141 25
Laffin, George H.	47 63	.....	2 34	.....	45 25
Lilly, John	18 43	.....	92	.....	17 51
Lardner, Wm. S.	39 64	.....	1 98	.....	37 66
Ledley, Robert	8 80	.....	44	.....	8 36
Morris, David M.	41 42	.....	2 07	.....	39 35
Platner, James A.	19 59	.....	98	.....	18 61
Rosenberg, George S.	113 23	.....	5 66	.....	107 57
Schlecoogt, Magdalena	55 53	.....	2 78	.....	52 75
Simpson, Elizabeth	11 95	.....	60	.....	11 35
Strong, Rosina	11 30	.....	56	.....	10 74
Schlicher, Daniel	4 15	.....	20	.....	3 95
Sleep, John	41 65	.....	2 08	.....	39 57
Townsend, Rachel E.	35 76	.....	1 79	.....	33 97
Wilkening, Frederick	29 34	.....	1 47	.....	27 87
White, Angentine	25 50	.....	1 28	.....	24 22
Williams, Price	33 06	.....	1 65	.....	31 41
Williams, John W.	85 38	.....	4 27	.....	81 11
	\$1,714 58	.....	\$85 66	.....	\$1,628 92
WAUPACA CO.					
Gurholt, Ale C.	\$6 29	.....	\$ 31	.....	\$5 98
Kaiser, Amelia	114 63	.....	5 73	.....	108 90
	\$120 92	.....	\$6 04	.....	\$114 88

"K"—Inheritance Tax Reported by County Treasurer.

APPENDIX "K."—Inheritance Tax Report, 1905-6—Con.

Estate of	Total amt of tax as shown on receipt.	5 per cent cash d s- count.	Amount due county.	Special appraiser's fees.	Amount due state.
WAUSHARA CO.					
Brown, Martha	\$5 37		\$ 27		\$5 10
WINNEBAGO CO.					
Becker, John	\$261 02		\$13 05		\$247 97
Babcock, Wheeler	5 04		25		4 79
Conklin, Mary L.	35 43		1 77		33 71
Cook, Ossian	528 12		26 41		501 71
Carrigan, Mary	5 10		25		4 85
Clayton, George	113 10		5 66		107 44
Dickman, Killen	34 00		1 90		36 10
Davis, Hugh J.	5 56		28		5 28
Erdman, Henry	22 80		1 14		21 66
Elmer, Peter	57 00		2 85		54 15
Erdman, Fred	16 51		82		15 69
Foote, W. H.	10 60		53		10 07
Gergia, Joachim	25 57		1 28		24 29
Govin, Isabella	10 49		52		9 97
Himnan, Lucy J.	32 06		1 60		30 46
Halverson, Guinld	43 12		2 16		40 96
Loyd, John W.	30 40		1 52		28 88
Middlesworth, Henry Van	42 70		2 13		40 57
Mahm, H.	52 71		2 64		50 07
Miller, Francis S.	79 80		3 99		75 81
Morton, James S.	31 59		1 58		30 01
O'Malley, James	17 16		86		16 30
Priming, Barr	121 67		6 05		114 95
Rhyner, Jacob	63 09		3 15		59 94
Smith, Mamie	417 60		20 88		396 72
Stanford, John	15 65		78		14 87
Strand, Arabella, C.	205 91		10 30		195 61
Saran, Christian	791 65		39 58		752 07
Spiegelberg, Wm.	6 00		30		5 70
Walter, Catherine	11 19		56		10 63
Wagner, Mary A.	18 86		94		17 92
	\$3,114 88		\$155 73		\$2,969 15
WOOD CO.					
Bagley, John	\$379 84		\$18 99		\$360 85
Erin, John	50 63		2 53		48 10
Lawrence, F. D.	145 91		7 30		138 61
	\$576 38		\$29 82		\$547 56

Report of the Commissioners of Public Printing.

REPORT

OF THE

Commissioners of Public Printing.

Department of State, July 1, 1906.

To His Excellency James O. Davidson:

Governor of the State of Wisconsin.

Sir:—In accordance with the provisions of section 355, chapter 20, Wisconsin Statutes, 1898, we beg leave to submit our biennial report for the fiscal period ending June 30, 1906.

The total amount of printing done under the contract with the state printer for the fiscal year ending June 30, 1905 and the fiscal year ending June 30, 1906, is as follows:

Report of the Commissioners of Public Printing.

FOR THE FISCAL YEAR ENDING JUNE 30, 1905.

Department, Board or Commission.	Printing	Paper.	Waste.	Total.
Academy of Arts or Sciences	\$901 40	\$2 29	\$ 12	\$903 81
Adjutant General	654 27	85 43	5 00	744 70
Agricultural Experiment Association	418 61	177 42	8 87	604 90
Agricultural Experiment Station	2,396 80	1,909 72	93 48	4,400 00
Archaeological Society	251 07	61 20	3 06	315 33
Attorney General	579 19	1 24	12	580 55
Blue Book	15,970 32	5,632 74	431 64	25,034 70
Board of Agriculture	1 275 21	235 56	12 18	1,522 95
Board of Arbitration	45 70	29 42	1 47	76 59
Board of Assessments	1,013 16	137 01	7 62	1,157 79
Board of Control	726 15	246 89	12 50	985 54
Board of Health	1,693 52	94 32	49 71	2,737 15
Cheesemakers' Association	348 92	153 31	7 67	509 90
Civil Service Commission	542 98	168 38	8 79	720 15
Commissioner of Banking	1,273 54	254 69	13 09	1,541 32
Dairy and Food Commissioner	1,505 65	735 00	39 74	2,340 39
Dairymen's Association	670 31	150 75	7 54	828 60
Free Library Commission	1,676 54	58 67	3 40	1,738 61
Fish and Game Warden	2,964 69	589 59	29 91	3,584 19
Fish Commission	48 71	8 88	63	58 22
Governor	1,286 56	16 15	1 57	1,304 28
Geological and Natural Hist. Survey	1,602 18	8 82	45	1,611 45
Historical Society	5,673 48	14 19	1 10	5,693 77
Home for Feeble Minded	64 64	11 02	62	76 28
Horticultural Society	1,179 53	534 19	26 71	1,740 43
Industrial School for Boys	53 27	16 36	1 30	70 93
Insurance Commissioner	4,774 91	1,204 60	60 52	6,040 03
Labor Bureau	1,275 04	613 70	30 84	1,919 58
Land Office	90 03	8 21	49	98 73
Legislature	18,772 57	3,270 58	163 87	22,212 02
Live Stock Sanitary Board	201 70	51 14	2 64	255 48
Milwaukee Hospital for Insane	41 63	6 98	39	49 00
Normal School Regents	96 50	7 25	41	104 26
Northern Hospital for Insane	54 98	9 17	85	65 00
Quartermaster General	306 08	16 52	88	323 48
Railroad Commission	275 78	115 49	6 28	397 55
Railroad Commissioners	101 16	7 26	42	108 84
School for Blind	9 28	1 07	10	10 42
School for Deaf	2 48	1 07	10	3 65
Secretary of State	3,800 38	2,481 36	115 07	6,396 81
Secretary of State Census	368 61	123 31	6 32	498 24
State Bar Examiners	74 03	15 48	79	90 30
State Board of Forestry	22 63	7 72	47	90 82
State Hospital for Insane	39 08	14 01	85	53 94
State Library	975 19	93 87	4 71	1,073 77
State Prison	74 42	18 97	1 17	94 56
State Public School	17 23	2 43	24	19 90
State Reformatory	97 92	6 71	34	94 97
State Superintendent of Schools	4,499 82	1,908 05	55 38	6,463 25
State Treasurer	222 79	63 19	4 61	290 59
State Veterinarian	5 80	37	03	6 20
Superintendent of Public Property	410 20	26 00	1 61	437 81
Supervisor of Inspectors of Ill. Oils	254 84	8 12	46	263 42
Supreme Court	373 62	27 67	1 76	403 05
Tax Commission	133 88	43 86	2 39	180 13
Teachers' Association	341 27	48 09	2 40	391 76
Treasury Agent	78 44	24 41	1 52	104 37
Tuberculosis Commission	27 93	1 30	07	29 30
University	492 51	16	02	492 69
Workshop for Blind	10 67	1 69	17	12 53
	\$83,194 77	\$25,523 15	\$1,241 46	\$109,959 38

Report of the Commissioners of Public Printing.

FOR THE FISCAL YEAR ENDING JUNE 30, 1906.

Department, Board or Commission.	Printing.	Paper.	Waste.	Total.
Academy of Arts and Sciences.....	\$788 31			\$788 31
Adjutant General	642 39	\$182 40	\$9 75	834 54
Agricultural Experiment Association.....	291 50	119 24	5 91	416 65
Agricultural Experiment Station	4,290 39	2,784 59	134 45	7,209 43
Association Trustees and Supt. of Co.				
Asylums for Insane	43 27	5 59	28	49 14
Attorney General	744 21	113 80	5 73	863 74
Board of Agriculture	1,545 52	384 34	19 77	1,949 63
Board of Assessments	473 16	72 77	3 64	549 57
Board of Control	255 95	52 95	2 65	311 55
Cheesemakers' Association	234 62	128 59	6 43	369 64
Commissioner of Banking	768 77	153 54	8 07	930 38
Dairy and Food Commissioner.....	559 76	370 56	18 60	948 92
Dairymen's Association	553 77	122 62	6 10	682 49
Free Library Commission	150 71	65 18	4 13	920 02
Fish and Game Warden.....	2,250 47	100 89	5 04	2,356 40
Fish Commission	32 43	2 77	25	35 45
Governor	269 38	60 30	2 80	332 48
Geological and Natural Hist. Survey.....	1,071 44	52 85	2 64	1,126 93
Historical Society	7,462 62	76 71	4 03	7,543 36
Home for Feeble Minded.....	63 49	10 67	75	74 91
Horticultural Society	1,735 02	769 17	35 35	2,599 54
Industrial School for Boys.....	23 07	3 67	31	27 05
Insurance Commissioner	3,944 51	1,016 77	51 10	5,012 38
Labor Bureau	324 26	131 00	6 74	462 00
Land Office	804 00	30 09	1 89	835 98
Legislature	3,422 14	457 69	23 24	3,903 07
Normal School Regents	93 22	22 96	1 15	117 33
Northern Hospital for Insane	36 38	10 80	95	48 13
Public Documents	911 10			911 10
Quartermaster General	258 72	14 40	75	273 87
Railroad Commissioner	755 76	109 73	5 50	870 99
School for Blind	39 99	6 71	46	47 16
School for Deaf	7 82	1 04	10	8 96
Secretary of State	4,979 04	2,079 48	105 27	7,163 79
State Bar Examiners	97 08	53 42	2 74	153 24
State Hospital for Insane	94 54	28 58	1 65	124 77
State Library	1,158 05	73	07	1,158 85
State Prison	205 56	43 31	2 72	251 59
State Public School	45 21	14 80	1 05	61 06
State Reformatory	53 44	4 43	42	58 29
State Superintendent of Schools.....	2,822 49	1,421 49	70 73	4,314 71
State Treasurer	259 51	54 65	3 77	317 93
State Veterinarian	11 12	2 46	16	13 74
Superintendent of Public Property...	230 77	35 80	2 12	268 69
Supervisor of Insp. of Illum'ing Oils.....	122 10	7 41	44	129 95
Supreme Court	365 97	58 44	2 97	427 38
Tax Commission	255 94	27 72	1 49	285 15
Teachers' Association	298 96	46 10	2 34	348 10
Treasury Agent	75			75
Tuberculosis Commission	98 13	16 90	84	115 87
University	1,718 51	207 38	15 33	2,011 23
Workshop for Blind	8 23	4 42	24	12 89
	\$48,433 55	\$11,633 62	\$582 91	\$60,650 08

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, 1906, for proposals for doing state printing. Bids resulting from said advertisements will be opened and read at 12 o'clock noon July 20, 1906.

Respectfully submitted,

W. L. HOUSER, *Secretary of State,*

L. M. STURDEVANT, *Attorney General.*

JOHN J. KEMPF, *State Treasurer,*

Commissioners of Public Printing.

*Report of the Superintendent of Public Property.***ANNUAL REPORT**

OF THE

Superintendent of Public Property,

For the fiscal year ending June 30, 1905.

To Robert M. La Follette,
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, 1905.

The several exhibits hereto annexed contain correct statements of the various transactions of the Department.

Respectfully submitted,

GEORGE E. BRYANT,
Superintendent of Public Property.

Stationery on hand June 30, 1904. as shown by Exhibit "A"	\$647 12	
Stationery purchased during the year as shown by Exhibit "B"	7,278 08	
		\$7,925 20
Stationery on hand June 30, 1905 as shown by Exhibit "C"	\$2,430 19	
Stationery disbursed during the year as shown by Exhibit "D", to—		
State Historical Society	\$79 23	
Supreme Court	225 87	
Executive Office	620 40	
Fish & Game Warden	25 73	
State Board of Assessment	92 00	
Dairy & Food Commissioner	40 08	
Labor Commissioner	198 47	
Railroad Commissioner	91 93	
Land Office	42 75	

Report of the Superintendent of Public Property.

State Treasurer	212 29	
Attorney General	122 45	
Wisconsin Free Library Commission	222 39	
State Law Library	38 30	
Grand Army of the Republic	13 73	
State Department	340 12	
Insurance Commissioner	223 99	
State Banking Department	53 54	
Board of Control	125 71	
State Tax Commission	83 88	
Adjutant General	157 56	
State Board of Agriculture	199 29	
Quartermaster General	57 51	
Commissioners of Fisheries	14 40	
State Veterinarian	33	
Superintendent of Public Property	72 86	
Treasury Agent	1 50	
State Superintendent	260 70	
Superintendent of State Forests ..	15 01	
Senate	719 67	
Assembly	1,134 32	
		\$5,495 01
General Expenses as shown by Exhibit "E" ..	\$72,571 67	
Expenses under Special Appropriation as shown by Exhibit "E"	6,569 61	
Expenses, Executive Residence	1,696 40	
		\$80,837 68
Books of all kinds on hand, June 30, 1904	53,049 Volumes	
Books of all kinds on hand July 1, 1905	50,952 Volumes	
Books distributed	1,583 Volumes	
Books sold from July 1, 1904, to June 30, 1905	514 Volumes	
Cash received and turned over to the State Treasurer from the sale of law books, condemned property and old iron refuse stone and brick, etc.	\$1,448 39	
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,

For the fiscal year ending June 30, 1906.

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, 1906.

The several exhibits hereto annexed contain correct statements of the various transactions of the Department.

Respectfully submitted,

GEORGE E. BRYANT,
Superintendent of Public Property.

Stationery on hand June 30, 1905, as shown by Exhibit "A"	\$2,430 19	
Stationery purchased during the year as shown by Exhibit "B"	4,630 62	
		\$7,060 81
Stationery on hand June 30, 1906 as shown by Exhibit "C"	\$2,696 95	
Stationery disbursed during the year as shown by Exhibit "D" to—		
State Historical Society	\$80 54	
Executive Office	620 89	
Supreme Court	102 73	
Fish & Game Warden	70 38	
State Board of Assessment.....	74 60	
Dairy & Food Commission	69 72	
State Superintendent	219 02	
Adjutant General	149 19	
Wisconsin Free Library Commission	155 67	
Attorney General	51 90	
State Tax Commission	103 13	

Report of the Superintendent of Public Property.

Superintendent of Forestry	37 22	
Department of State	581 71	
Board of Agriculture	167 06	
Live Stock Sanitary Board	7 15	
Commissioners of Fisheries	26 30	
State Treasurer	104 26	
Grand Army of the Republic	19 64	
State Veterinarian	15 24	
Banking Department	87 89	
State Law Library	20 46	
Insurance Commissioner	173 15	
Commissioner of Labor	163 15	
Railroad Commissioner	38 20	
Railroad Commission of Wisconsin	265 25	
Board of Control	158 30	
Civil Service Commission	254 71	
Superintendent of Public Property ..	8 22	
Land Office	44 89	
Quartermaster General	14 74	
Treasury Agent	14 49	
Superintendent Illuminating Oils	4 58	
Senate Special	165 18	
Assembly Special	276 55	
State Board of Health	17 75	
		\$4,363 86
General Expenses as shown by Exhibit "E" ..		\$78,360 82
General Expenses under Special Appropriation ..		4,244 19
General Expenses under Special Appropriation ..		2,876 89
Expense, Executive Residence		1,851 95
		\$87,333 85
Books on hand June 30, 1905	50,952 Vols.	
Books on hand June 30, 1906	43,860 Vols.	
Books Distributed	7,219 Vols.	
Books, sold	1,210 Vols.	
Cash received and turned over to State Treasurer, from the sale of law books, condemned property, old iron, stone, brick and waste paper		\$2,697 12

Note:—The itemized exhibits mentioned in the foregoing report are on file in the Department of State.

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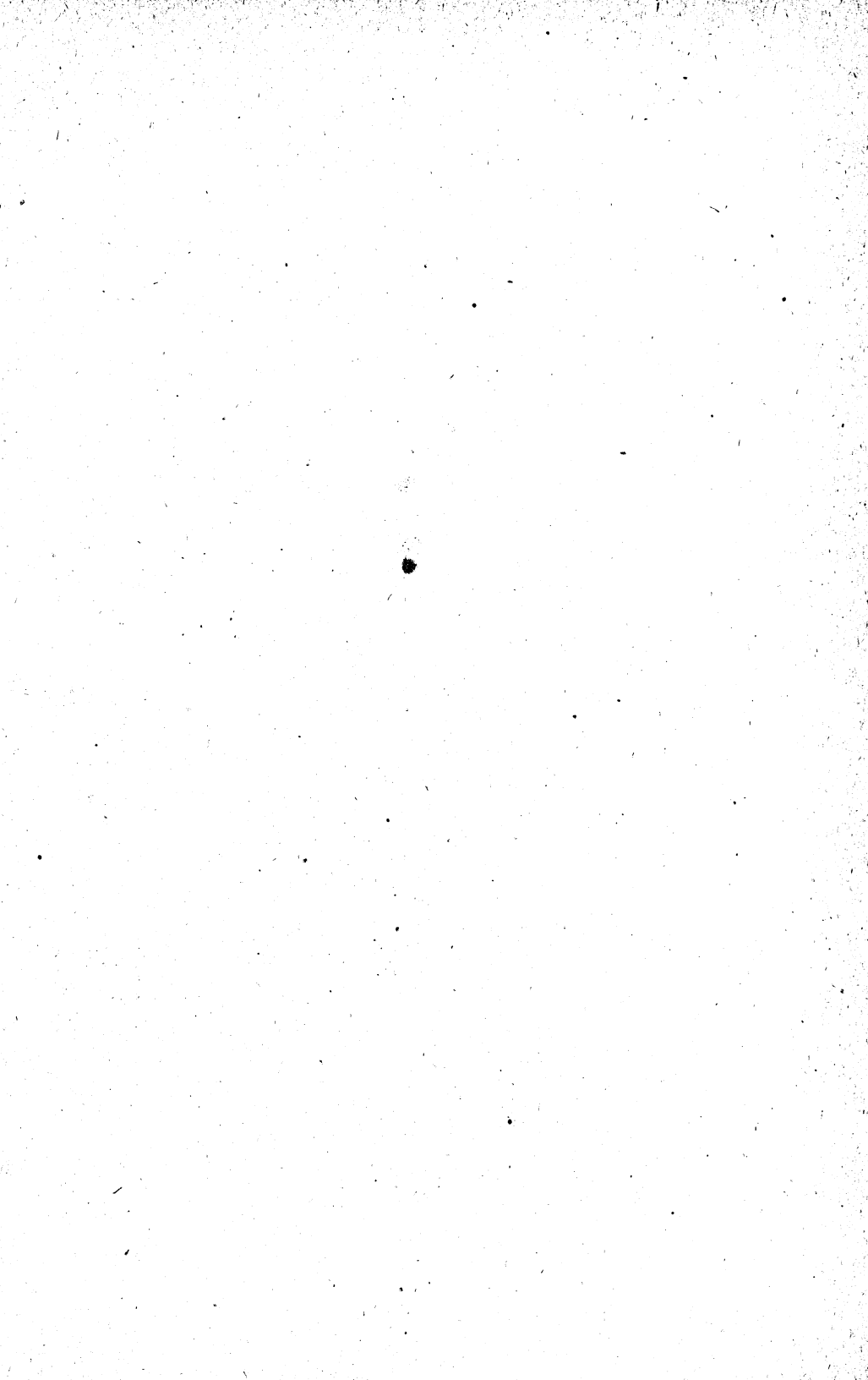
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BIENNIAL REPORT

OF THE

STATE TREASURER

OF THE

STATE OF WISCONSIN

FOR THE

Two Fiscal Years Ending June 30, 1905, and June 30, 1906



MADISON:
DEMOCRAT PRINTING COMPANY, STATE PRINTER.
1906.

STATE OF WISCONSIN.

Report of the State Treasurer.

STATE OF WISCONSIN,
Treasury Department.

MADISON WIS., Sept. 1st, 1906.

TO HIS EXCELLENCY, J. O. DAVIDSON,

Governor of the State of Wisconsin.

SIR—Pursuant to the requirements of law, I have the honor respectfully to submit herewith a report of the receipts and disbursements of this office during the fiscal years ending June 30th, 1905 and 1906. This report exhibits a complete statement of the financial transactions of this department.

I am, sir,

Very respectfully,

JOHN J. KEMPF,
State Treasurer.

Balance Sheet.

BALANCE SHEET.

Balance to the credit of the several funds July 1st, 1904.

General fund	\$545,874 64
School fund	34,754 67
School fund income	172,504 35
University fund	12,596 01
University fund income	2,133 48
Agricultural College fund	9,951 61
Agricultural College fund income	12,262 75
Normal School fund	4,765 50
Normal School fund income	159,408 13
Allotment fund	956 54
Agricultural Society fund	6,624 16
Bank Redemption fund	5,015 00
Calumet and Manitowoc Co's Indemnity fund	284 45
Drainage fund	9,975 00
Delinquent Tax fund	287 46
Deposit fund	10,313 83
Hunting License	16,633 55
Historical Library fund	10,597 99
Indemnity fund	1,400 74
Land Deposit fund	9,281 69
Memorial Hall fund	186 04
Menomonee Indian Res. Trespass fund	9,548 10
Redemption fund	151 92
State Board of Medical Examiner's fund	863 31
State insurance fund	1,653 33
Wis. R. R. Farm Mortgage Land Co. fund	4,415 67
Ward & Smith fund	1,111 43
Doyon Bequest University Wis.	1,350 00
Jackson Bequest University Wis.	1,240 00
Total	<u><u>\$1,045,941 35</u></u>

Balance Sheet.

BALANCE SHEET.

Balance in the several funds, June 30th, 1906

General fund	\$1,225,992 26
School fund	683,532 62
School fund income	176,731 66
University fund	29,223 70
University fund income	26,594 97
Agricultural College fund	50,600 61
Normal School fund	409,422 34
Normal School fund income	67,293 08
Allotment fund	956 54
Agricultural Society fund	28,707 03
Bank Redemption fund	5,015 00
Calumet & Manitowoc Co's Ind. fund	284 45
Drainage fund	158 49
Delinquent Tax fund	209 75
Deposit fund	10,313 83
Hunting License	18,123 39
Historical Library Building fund	10,597 99
Indemnity fund	1,400 74
Land Deposit fund	1,291 76
Menomonee Indian Res. Trespass fund	9,548 10
Redemption fund	151 92
State Board of Medical Examiners fund	950 42
State Insurance fund	17,997 79
Wis. R. R. Farm Mortgage Land Co. fund.....	4,415 67
Ward & Smith fund	1,111 43
University Trust fund	8,725 34
University Trust fund income	3,453 72
Forest Reserve fund	4,284 83
Portage Levee fund	2,735 43
Total	<u><u>\$2,799,824 86</u></u>

Receipts and Disbursements.

RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

	1905	1906
General fund	\$4,111,827 18	\$5,264,285 17
School fund	269,798 35	248,327 50
School fund income	1,503,291 58	1,557,138 90
University fund	16,266 51	30,313 70
University fund income	894,164 39	1,343,349 72
Agricultural College fund	41,525 00	62,400 61
Agricultural College fund income	13,626 52	12,860 77
Normal School fund	197,895 70	136,494 68
Normal school fund income	360,412 07	205,046 30
Agricultural Society fund	77,482 19	145,798 45
Drainage fund	15,954 69	36 05
Delinquent Tax fund	266 49	160 86
Hunting License	87,673 63	88,156 20
Land Deposit fund	62,575 19	11,437 93
Oil Inspection fund	29,871 50	30,432 28
State Board of Medical Examiners fund	87 11	
State Insurance fund	69,404 21	17,828 97
Doyon Bequest	600 00	
Adams Estate	3,625 42	
Johnson Endowment	500 00	
Lewis Medal Bequest	100 00	
University Trust fund	64,321 75	13,785 75
University Trust fund income	312 50	3,453 72
Forest Reserve fund		4,834 83
Portage Levee fund		5,000 00
	<u>\$7,821,581 98</u>	<u>\$9,181,142 44</u>

DISBURSEMENTS.

General fund	\$4,000,819 00	\$4,695,175 73
School fund	304,413 02	243,484 88
School fund income	1,498,980 86	1,557,222 31
University fund	28,862 52	25,090 00
University fund income	888,504 32	1,324,548 30
Agricultural College fund	51,476 61	61 300 00
Agricultural College fund income	25,889 27	12,860 77
Normal School fund	185,808 54	132,775 00
Normal School fund income	285,000 98	372,572 44
Agricultural Society fund	65,173 76	136,024 01
Drainage fund	22,089 90	3,517 35
Delinquent Tax fund	281 90	243 26
Hunting License	94,024 90	80,315 09

REPORT OF THE STATE TREASURER.

7

Receipts and Disbursements.

	1905	1906
Land Deposit fund	69,002 92	13,000 18
Memorial Hall fund	161 17	24 87
Oil Inspection fund	29,871 50	30,432 28
State Insurance fund	63,919 28	6,969 44
Doyon Bequest	1,950 00	..
Adam's Estate	3,625 42	
Johnson Endowment	500 00	
Jackson Bequest	1,240 00	
Lewis Medal Bequest	100 00	
University Trust fund	622 50	7,132 16
University Trust fund income		312 50
Forest Reserve fund		550 00
Portage Levee fund		2,264 57
	<u>\$7,683,925 77</u>	<u>\$8,705,815 14</u>

RECAPITULATION.

Balance June 30th, 1904,	\$1,045,941 35	
Receipts for two years,	17,002,724 42	
Disbursements for two years,		\$16,389,740 91
Balance June 30, 1906,		1,658,924 86
	<u>\$18,048,665 77</u>	<u>\$18,048,665 77</u>

SUMMARY OF GENERAL RECEIPTS.

Annual Tax	\$272,703 04	283,403 82
Suit Tax	5,515 00	6,269 00
Railway Co's License Fees	1,955,894 56	3,410,904 35
Telephone Co's License Fees	53,475 10	27,962 12
Fire Insurance Co's	136,689 06	146,010 27
Life Insurance Co's	356,370 44	387,322 63
Guarantee & Accident Co's License Fees	20,177 40	21,936 87
Freight Line Equipment Co's	1,930 56	2,772 45
Street Railway Co.	13,601 47	17,890 01
Telegraph Co	13,288 94	13,473 54
Express Co.	8,383 76	9,738 96
Loan and Trust Co.	4,247 37	7,963 51
Boom & Improvement Co.	316 12	346 29
Plank Road Co.	306 61	1,001 15
Sleeping Car Co.	3,555 79	4,174 85
Legacy Tax	125,964 80	103,916 88
Vessel Tax	1,802 21	511 91
Charitable and Penal	134 248 29	146 719 31
Sundry Sources Fees & etc.	244,589 24	318,452 72
Miscellaneous	758,767 42	353,514 53
	<u>\$4,111,827 18</u>	<u>5,264,285 17</u>

General Fund Disbursements.

SUMMARY OF GENERAL FUND DISBURSEMENTS.

	1905	1906
Executive Department	\$14,662 89	\$14,841 66
State Department	42,779 14	42,371 91
Treasury Department	20,326 79	22,173 35
Attorney General Department	12,804 70	15,840 99
Supt. Public Instruction Department ..	32,213 78	39,476 58
Railroad Department	27,394 00	13,258 23
Insurance Department	19,717 96	22,178 60
Tax Commission	18,750 95	38,692 91
State Board of Assessment	12,427 48	.....
Commissioner of Public Lands	7,519 87	6,789 56
Banking Department	17,603 01	20,004 42
Bureau of Labor Statistics	29,085 05	33,699 98
Dairy and Food Department	16,123 23	36,212 55
State Board of Control	19,476 38	21,468 60
State Board of Health	5,359 60	8,557 62
State Veterinary Department	16,780 86	34,951 86
State Treasury Agent	526 92	8,669 60
Supreme Court,	45,641 10	49,713 62
State Law Library,	8,283 59	8,140 57
Circuit Courts,	93,898 33	98,682 28
Adjutant General's Department	106,625 12	109,749 69
Quartermaster General's Department	27,551 47	27,199 65
Historical Society,	31,804 45	33,012 69
Supt. of Public Property	114,252 06	115,662 28
Charitable & Penal Institutions	849,670 82	909,124 56
Care of Chronic and Acute Insane	473,658 76	486,314 72
Legislative Expenses,	127,605 72	76,718 37
Special Session, .....	.....	19,619 64
Miscellaneous Disbursements,	1,808,274 97	2,382,048 97
Total.	<u>\$4,000,819 00</u>	<u>\$4,695,175 73</u>

RECAPITULATION,

Balance July 1st, 1904.	545,874 64	.....
Receipts for two years,	9,376,112 35	8,695,994 73
Disbursements for two years, .....	.....	1,225,992 26
	<u>\$9,921,986 99</u>	<u>\$9,921,986 99</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 special levy for the establishment of manual training departments in connection with High Schools; also tax on civil actions, license on railroad companies, plank road companies, street railways, telephone companies, insurance companies, trust companies, boom companies, hawkers and peddlers, notary and office fees, tax on legacies, sales of books, laws and reports, apportionment of interest on deposit with Bank Depositories, and United States appropriation for the Wisconsin 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, 1905, and June 30, 1906, is as follows :

	1905	1906
Adams	\$1,562 88	\$1,866 51
Ashland	5,577 07	5,724 07
Barron	6,242 87	6,121 15
Bayfield	5,348 53	5,068 43
Brown	3,934 59	3,981 13
Buffalo	3,609 27	3,611 08
Burnett	1,569 11	1,515 87
Calumet	3,163 21	3,337 61
Chippewa	2,920 73	2,933 14
Clark	4,112 43	4,724 09
Columbia	2,209 82	2,761 40
Crawford	5,306 04	5,313 49
Dane	6,327 60	5,547 53
Dodge	3,634 59	3,845 01
Door	4,022 42	4,581 26
Douglas	8,562 34	9,093 26
Dunn	2,441 82	2,155 09
Eau Claire	2,762 57	2,972 76
Florence	693 12	683 50

General Fund Receipts.

	1905	1906
Fond du Lac	3,143 37	3,202 07
Forest	492 55	424 28
Grant	2,875 49	2,957 51
Green	1,803 46	1,796 74
Green Lake	3,646 56	3,263 80
Iowa	1,375 65	1,259 07
Iron	1,916 00	2,591 01
Jackson	4,766 11	4,863 27
Jefferson	4,050 59	3,451 86
Juneau	6,641 46	6,449 08
Kenosha	5,532 68	5,382 85
Kewaunee	3,210 65	3,338 21
La Crosse	4,952 59	5,141 39
Lafayette	3,897 96	4,334 08
Langlade	2,694 01	3,145 30
Lincoln	4,310 02	4,033 23
Manitowoc	4,078 10	3,948 44
Marathon	3,932 03	4,976 19
Marinette	7,609 11	7,547 73
Marquette	3,207 29	3,446 01
Milwaukee	13,703 48	16,137 02
Monroe	2,314 10	2,157 11
Oconto	7,344 89	7,714 50
Oneida	2,767 80	3,045 48
Outagamie	3,356 75	3,475 78
Ozaukee	4,517 78	4,934 88
Pepin	2,141 01	2,139 21
Pierce	5,010 32	4,900 05
Polk	4,728 98	5,187 59
Portage	8,415 25	9,284 59
Price	3,411 56	3,233 16
Racine	7,076 51	13,012 66
Richland	1,192 43	1,295 02
Rock	4,381 29	4,507 14
Rusk	1,191 65	1,353 77
St. Croix	2,442 32	2,648 93
Sauk	1,638 11	2,299 98
Sawyer	584 05	698 46
Shawano	4,334 28	4,224 55
Sheboygan	4,708 90	4,986 42
Taylor	4,150 60	4,787 44
Trempealeau	1,882 62	1,643 55
Vernon	2,937 33	2,698 97
Vilas	977 05	1,166 18
Walworth	2,295 87	2,182 13
Washburn	1,440 93	1,483 53
Washington	2,089 90	2,676 75
Waukesha	7,620 87	1,978 39
Waupaca	3,070 20	2,697 60
Waushara	2,748 48	2,810 23
Winnebago	5,071 67	5,727 83
Wood	5,019 37	4,926 42
Total	\$272,703 04	\$283,403 82

General Fund Receipts.

SUIT TAX.

	1905	1906
Adams	\$33 00	\$23 00
Ashland	144 00	120 00
Barron	49 00	65 00
Bayfield	89 00	134 00
Brown	171 00	132 00
Buffalo	24 00	26 00
Burnett	11 00	11 00
Calumet	17 00	25 00
Chippewa	55 00	76 00
Clark	80 00	119 00
Columbia	72 00	79 00
Crawford	40 00	46 00
Dane	215 00	244 00
Dodge	39 00	53 00
Door	19 00	51 00
Douglas	101 00	86 00
Dunn	39 00	68 00
Eau Claire	127 00	148 00
Florence	23 00	14 00
Fond du Lac	59 00	43 00
Forest	26 00	46 00
Gates	40 00	40 00
Grant	96 00	89 00
Green	57 00	34 00
Green Lake	37 00	39 00
Iowa	58 00	69 00
Iron	23 00	22 00
Jackson	59 00	45 00
Jefferson	29 00	10 00
Juneau	70 00	80 00
Kenosha	38 00	68 00
Kewaunee	16 00	14 00
La Crosse	136 00	170 00
Lafayette	29 00	25 00
Langlade	73 00	144 00
Lincoln	65 00	57 00
Manitowoc	51 00	68 00
Marathon	117 00	137 00
Marinette	107 00	138 00
Marquette	21 00	12 00
Milwaukee	1,012 00	1,262 00
Monroe	50 00	65 00
Oconto	80 00	103 00
Oneida	55 00	50 00
Outagamie	118 00	102 00
Ozaukee	13 00	20 00
Pepin	17 00	11 00
Pierce	57 00	52 00
Polk	34 00	48 00
Portage	81 00	68 00
Price	56 00	56 00

General Fund Receipts.

	1905	1906
Racine	96 00	104 00
Richland	65 00	79 00
Rock	150 00	232 00
St. Croix	52 00	64 00
Sauk	79 00	97 00
Sawyer	70 00	47 00
Shawano	109 00	92 00
Sheboygan	71 00	76 00
Taylor	36 00	35 00
Trempeleau	22 00	32 00
Vernon	52 00	65 00
Vilas	40 00	21 00
Walworth	76 00	85 00
Washburn	31 00	38 00
Washington	45 00	48 00
Waukesha	87 00	80 00
Waupaca	68 00	95 00
Waushara	18 00	33 00
Winnebago	141 00	125 00
Wood	79 00	114 00
Total	\$5,515 00	6,269 00

RAILROAD TAX.

Abbotsford & Northeastern	\$201 77	\$1,246 07
Allouez Bay Dock Co.,		1,239 99
Annapée & Western	2,041 97	2,117 16
Bayfield Transfer	49 30	219 82
Bayfield, Superior & Minneapolis		50 73
Big Falls	228 81	427 54
Chicago, Burlington & Quincy	89,964 11	125,704 45
Chicago, Milwaukee & St. Paul	602,724 48	1,042,193 28
Chicago & Northwestern	623,370 55	1,155,407 95
Chicago, St. Paul, Minneapolis & Omaha ..	209,285 41	367,370 42
Chicago, Harvard & Geneva Lake	47 25	713 67
Chicago & Lake Superior	16 40	67 38
Chicago Lake Shore & Eastern	4,049 28	6,658 46
Chippewa Valley & Northern	255 04	354 71
Chippewa River & Northern	60 00	468 63
Drummond & South Western	612 12	546 48
Dunbar & Wausaukee	426 79	973 17
Duluth, South Shore & Atlantic	14,633 57	17,541 99
Duluth Superior & Western Terminal	4,621 42	
Fairchild & North Eastern	1,032 93	1,322 49
Glenwood & Northern	252 36	132 91
Great Northern	39,763 83	58,414 31
Green Bay & Western	20,408 67	21,156 92
Hazelhurst & South Eastern	301 74	841 77
Hawthorne, Nebagamoon & Superior	805 93	1,204 79
Hillsboro & North Eastern	192 98	316 07
Holmes & Sons Logging Ry.	848 02	50 00
Illinois Central	456 55	24,241 72
Iola & Northern	83 31	139 28

General Fund Receipts.

	1905	1906
Kewaunee, Green Bay & Western.....	4,549 63	4,639 19
Lake Shore & Eastern (Davis & Son).....	102 50	507 27
Lake Superior, Terminal & Transfer	81 65	9,022 85
Laona & Northern	297 40	250 04
La Crosse & South Eastern .....	.....	211 15
Marathon County	397 83	338 18
Marinette, Tomahawk & Western.....	1,646 03	735 43
Mattoon Ry. Co.....	629 22	653 81
Mineral Point & Northern.....	80 27	204 73
Minneapolis, St. Paul & Ashland.....	1,313 99	1,270 10
Minneapolis, St. Paul & Sault Ste. Marie..	67,767 19	145,662 59
Northern Pacific	24,551 22	54,509 01
North Western Coal	746 58	904 52
Oshkosh Transportation	343 18	862 02
Robbins Railway	618 37	874 60
Stanley, Merrill & Phillips.....	4,688 19	1,920 05
Superior & South Eastern.....	.....	220 90
Tony & North Eastern	74 14	62 14
Whitcomb & Morris	114 40	112 73
West Range	35 00	52 50
Winona Bridge	406 78	2,991 24
Wisconsin & Michigan	1,935 12	2,554 99
Wisconsin Central	221,000 32	265,489 89
Wisconsin Western	258 05	13,371 54
Total	\$1,948,371 65	\$3,338,562 63

BACK TAXES.

Duluth, South Shore & Atlantic, Paid Nov. 14, 1904.....	\$616 63
(Covering period, Jan. 1 1897-Dec. 1, 1903.)	
Minneapolis, St. Paul & Sault Ste. Marie, Paid Oct. 4, 1904	6,601 37
(Covering period, Jan. 1, 1897-Dec. 1, 1903.)	
Great Northern, Paid Feb. 2 1905.....	304 91
(Covering period, Jan. 1, 1897-Dec. 1, 1903.)	
Total	\$7,522 91

Name of Company.	Int. 1904.	Int. 1905
Bayfield, Superior & Minneapolis.....	.....	\$1 40
Chicago, Burlington & Quincy	\$969 92	338 26
Chicago, Milwaukee & St. Paul.....	17,807 42	4,170 04
Chicago & North Western	31,459 75	4,011 04
Chicago, St. Paul, Minneapolis & Omaha..	5,163 20	1,337 70
Chippewa River & Northern	2 39	3 65
Illinois Central	1,119 29	269 95
Lake Superior, Terminal & Transfer.....	355 13	105 96
Mattoon Railway .....	.....	6 34
Minneapolis, St. Paul & Sault Ste. Marie..	2,347 15	659 43
Northern Pacific	986 34	314 25
Winona Bridge Ry.	131 17	22 77
Wisconsin Western	594 72	117 59
Total	\$60,936 48	\$11,358 38

General Fund Receipts.

PENALTY.

Chippewa River & Northern	\$46 86
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FROM TELEPHONE COMPANIES.

	1905	1906
Abbotsford Electric Light & Telephone Co.	\$23 86	\$6 33
Adams County Metallic Telephone Co.....	2 83	2 38
Algoma Farmers Telephone Co.....	3 37	3 20
Almond Telephone Co.....	50 97	26 43
Alto Telephone Co.....	49	08
Amberg Telephone & Telegraph Co.	2 25	1 44
Amery Electric Telephone Co.	32 94	13 96
American Telephone & Telegraph Co. of Wisconsin	28 61	25 22
Amherst Telephone Co.	2 45	5 80
Annaton & Preston Telephone Co.	3 42	.....
Antigo Telephone Co.....	147 66	50 06
Argyle Telephone Co.	16 20	3 97
Ashland Home Telephone Co.	374 36	92 84
Athens Telephone Co.	13 27	2 29
Akan Telephone Co. ....	.....	01
Arkansaw Telephone Co. ....	.....	44
Badger Telegraph & Telephone Co.	290 71	289 70
Badger Farmers Telephone Co.	4 46	.....
Badger State Telephone & Telegraph Co..	102 85	60 35
Baldwin Telephone Exchange	14 98	5 87
Bangor Telephone Co.	60 58	11 62
Baraboo Telephone Co.	188 54	44 12
Barneveld & Hollendale Telephone Co....	38 60	41 62
Barron County Telephone Co.	174 45	93 59
Basswood & Eagle Corners Telephone Co..	7 33	9 75
Bayfield County Telephone Co.	74 93	20 17
Bear Valley Telephone Co.	17	.....
Belleville Telephone Co.	31 50	10 70
Bell Telephone Manufacturing Co.....	36 45	9 25
Beloit Telephone Co.	218 98	41 25
Big Hollow Telephone Co.	3 47	65
Blair Farmers Telephone Co.	55	.....
Blanchardville & Hollendale Farmers Telephone Co.	02	.....
Badger Telephone Co.....	12 59	13 70
The Beaver Telephone Co. ....	.....	14
Badger Farm Lines Telephone Co. ....	.....	1 93
Bloomer Telephone Co.	78 44	15 73
J. C. Brayton Telephone Co.	16 86	.....
Brigsville & Big Springs Telephone Co...	6 42	1 84
Bristol Telephone Co.	25 98	5 74
Brodhead Telephone Co.	100 32	21 02
Burlington, Rochester & Kansasville Telephone Co.	44 77	41 10
Burlington, Brighton & Wheatland Telephone Co. ....	.....	4 03

General Fund Receipts.

	1905	1906
Buckeye Ridge Co-Operative Telephone Co.		03
Brobst & Urness Telephone Co.		1 82
Black Earth Telephone Co.		36
Beloit Farm Telephone Co.		2 04
Beaver Valley Telephone Co.		05
Cambridge Telephone Co.	10 80	1 80
Cambria Co-Operative Telephone Co.		34
Casco & Brussels Telephone Co.	2 09	1 46
Cashton Telephone Co.	20 25	5 00
Cedar Lake Telephone Co.	2 22	56
Central Wisconsin Telephone Co.	29 25	51 51
Chippewa Valley Telephone Co.	91 99	61 90
Christiana Farmers Telephone Co.	31	35
Citizens Telephone & Telegraph Co.	88 64	
Citizens Telephone Co.	682 89	130 73
Citizens Telephone Exchange	421 67	114 48
Clinton Telephone Co.	89 84	17 59
Columbia County Telephone Co.	14 11	3 47
Cranmoor Telephone Co.	1 98	1 00
Cumberland Telephone Co.	35 57	5 73
Calumet Telephone Co.	9 39	6 50
Cochrane Farmers Telephone Co.		08
The Crandon Telephone Co.		45
Central Wisconsin Long Distance Telephone Co.		8 15
Cedar Grove Telephone Co.		38
Crosby & Blaisdell Telephone Co.	11 65	
Dane County Telephohne Co.	949 72	230 97
Dane County Rural Telephone Co.	15 20	4 83
Dodgeville & Northern Telephone Co.	07	05
Dodgeville & Union Mills Telephone Co.	04	
Douglas County Telephone Co.	462 88	127 34
Durand Light & Power Co.	60 70	11 11
Diamond Grove Telephone Co.		10
The Dodge County Telephone Co.		1 10
The Door County Telephone Co.		33
The Downsview Telephone Co.		15
Eagle Telephone Co.	131 96	24 28
East Valley Telephone Co.	13 27	2 34
Eastern Wisconsin Telephone Co.	93 67	100 30
Edgar Local Telephone Co.		5 93
Eau Claire County Telephone Co.	9 90	1 01
Eau Galle Telephone Co.	4 35	2 87
Edgerton Telephone Co.	95 10	18 61
Elroy Telephone Co.	71 60	20 15
Eureka Telephone Co.	2 97	4 58
Evansville Telephone Exchange	95 50	18 98
Farmers Union Telephone Co. (Cross Plains)	2 24	53
Farmers Telephone Co. (Arena)	39	44

General Fund Receipts.

	1905	1906
Farmers Telephone Co. (Cambria)	32	20
Farmers Hixton & Northfield Telephone Co.	11	15
Farmers Independent Telephone Ass'n (Caroline)	2 92	2 90
Farmers Lake Shore Telephone Co. (Al-goma)	2 97	2 00
Farmers Telephone Exchange (Richland Center)	70 67	15 14
Farmers Telephone Co. (Lancaster)	14 13	17 17
Farmers Telephone Co. of Oxford & New Haven	3 37	5 88
Farmers Telephone Co. of Porter	1 41	43
Farmers & Merchants Telephone Co.	5 63	3 57
First Farmers Telephone Co. (Curran) ..	15	15
Fennimore Mutual Telephone Co.	4 35	1 27
Five Points Telephone Co.	44	63
Footville Telephone Co.	34 30	10 52
Fox River Valley Telephone Co.	85 99	77 61
Friestadt & Cedarburg Telephone Co.	1 66	1 95
Farmers Union Telephone Co. (Town of New Haven)		40
Farmers Inter County Mutual Telephone Co.		1 43
Farmers Telephone Co.		01
French Creek Telephone Co.		02
Farmers New Era Telephone Co.		1 99
Frank E. Fisk Telephone Co.		03
Franksville Telephone Co.		92
Fox River Valley Telephone & Telegraph Co.		4 77
Grafton Telephone Co.	10 86	4 50
Grant County Telephone Co.	58	65
Grant County Telephone & Telegraph Co.	47 79	11 00
Grey Telephone Co.	4 15	1 80
Glidden Telephone Co.	40 95	30 80
Greenwood Telephone Co.		87
Hammond Telephone Co.	10 88	2 15
Hixton & Alma Center Telephone Co.	04	
Hulls Crossing Farmers Telephone Co. ...	33	32
Hyland Telephone Co.	1 53	6 58
Hudson Prairie Telephone Co.		47
Inter-State Telephone Co.	5 06	3 98
Iowa Telephone Co.	2 42	2 54
Iowa County Telephone Co.	80	08
Ithaca Telephone Co.	4 16	4 62
Iron River Water, Light & Power Co.		4 71
Interurban Telephone Co. (Madison)		80 92
Jackson Telephone Co.	4 83	7 87
Jefferson Telephone Co.	23 76	5 10

General Fund Receipts.

	1905	1906
Jefferson County Telephone Co.	95 38	19 38
Jerper & Valders Telephone Co.		02
Kilbourn Telephone Co.	13 32	8 70
Kirchhavne & Cedarburg Telephone Co. ..	1 34	2 19
Knapp Telephone Co.	10 26	5 26
Kenosha Home Telephone Co.		22 32
La Crosse Telephone Co.	515 43	130 81
La Crosse Inter-Urban Telephone Co.	134 55	145 90
Leathem & Smith Telephone Co.	7 04	
Leeds Farmers Telephone Co.	18 30	4 79
Lime Ridge Telephone Co.	2 61	1 95
Lincoln Farmers Telephone Co.	46	1 50
Lindsley Telephone Co.	66	86
Lisbon Telephone Co.	33	08
Lodi Telephone Co.	55 86	13 37
Lone Rock Telephone Co.	22	20
Loretta & Loganville Telephone Co.	15	38
Ludington Telephone Co.	7 90	7 31
Luxemburg Telephone Co.	7 83	11 11
La Fayette Telephone Co.		2 07
Manitowoc & Western Telephone Co.	25 20	28 26
Marathon County Telephone Co.	56 89	58 60
Marion & Northern Telephone Co.	78 29	30 17
Markesan Telephone Co.		6 07
Marquette Telephone Co.	10 28	2 85
Marshfield Telephone Co.	142 40	28 58
Mauston Electric Service Co.	75 41	18 01
Mazomanie Telephone Co.	33 08	11 53
McFarland Telephone Co.	15 85	5 33
Menomonee Falls Telephone Co.	18 11	6 16
Mequon Telephone Co.	11 39	2 54
Merrill Telephone Co.	190 14	48 04
Michigan Telephone Co.	33 05	9 00
Milton & Milton Junction Telephone Co. ...	96 71	20 80
Mineral Point Telephone Co.	86 03	16 05
Mondovi Telephone Co.	39 39	12 28
Monroe Telephone Co.	193 93	34 12
Monroe County Telephone Co.	170 73	83 95
Mt. Horeb Independent Telephone Co. ...	47 66	8 53
Mt. Vernon Telephone Co.	13 70	8 47
Muscoda Mutual Telephone Co.	6 07	2 20
Mutual Telephone Co. (North Branch, Minn.)	7 50	
Ma'teson Telephone Co.		1 20
Marquette & Adams County Telephone Co.		10
Modena Co-Operative Telephone Co.		07
Northwestern Telephone Co.	54	75
Northwestern Telephone Exchange	142 63	61 84
North Wisconsin Toll Line Co.	89 19	103 47

General Fund Receipts.

	1905	1906
Nebagamon Telephone Co.	18 82	2 37
Newcomb Valley Farmers Telephone Co.		02
Oakfield Telephone Co.	42 66	17 44
Ocean Wave Telephone Co.	07	
Oneida & Vilas County Telephone Co	19 92	21 64
Ontario & Wilton Telephone Co.	28 58	10 23
Oregon Telephone Co.	36 74	6 63
Orfordville Telephone Co.	63 36	16 62
Osseo Telephone Co.	51 19	12 65
Pardeeville Telephone Co.	38 77	7 15
Peoples Telephone Co. (Superior)	944 42	91 23
Peoples Telephone Co. (Loyd)	6 41	
Peoples Telephone Co. (Mt. Hope)	6 50	12 29
Peoples Telephone Co. (Rio)	145 95	50 57
Pepin County Telephone Co.	11 51	27 62
Phoenix Telephone Co.	47 65	
Pierce County Telephone Co.	129 35	124 57
Pine Bluff Telephone Co.	5 07	3 90
Platteville, Rewey & Ellenboro Telephone Co.	2 81	5 35
Plymouth Telephone Exchange	59 64	11 78
Port Wing Telephone Co.	16 19	5 39
Portage Telephone Co.	128 30	50 20
Portage & Kilbourn Telephone Co.	1 69	1 90
Progress Telephone Co.		3 41
Prentice Telephone Co.	8 55	
Price County Telephone Co.	56 70	15 88
Preston Farmers Telephone Co.		62
Peoples Telephone Co. (La Valle)		2 79
Random Lake Telephone Co.		07
Rapids & Western Telephone Co.	83	65
Reedsburg Telephone Co.	85 52	26 61
Rewey & Mineral Point Telephone Co. ...	44	08
M. L. Reynolds & Sons Telephone Co.	7 88	2 01
Rhineland Mutual Telephone Co.	152 30	26 00
Rib Lake Telephone Co.	11 25	4 30
Richfield, Hubertus & Holyhill Telephone Co.	5 97	1 05
Richfield, Menomonee Falls & Telephone Co.	1 00	83
Richwood & Aken Farmers Telephone Co.	1 72	1 91
Richwood Farmers Telephone Co.	45	24
Ripon Telephone Co.	43 88	7 50
River Telephone Co.	5 96	5 82
Rock County Telephone Co.	422 08	77 51
Rock County Farmers Telephone Co. ...	19 84	5 06
Roberts Telephone Co.	6 27	3 77
Rudd & Rood Telephone Co.	12 65	14 49
Rush River & Eau Galle Telephone Co.		08
Roseburg Mutual Telephone Co.		20

General Fund Receipts.

	1905	1906
Scandanavia Telephone Co.	14 75	9 18
Shaw Telephone Co.	86	2 86
Sharon Telephone Co.	43 68	8 77
Silver Creek Telephone Co.	1 51	1 56
South Hustisford Telephone Co.	1 18	58
Springfield Farmers Telephone Co.	54	63
Spring Green & Wyoming Telephone Co..	99	69
Star Telephone Co.	11 26	.....
State Long Distance Telephone Co.	6 24	8 23
St. Croix Valley Telephone Co.	102 21	53 55
Telephone Toll Line Co.	21 83	15 79
Tenney Telephone Co.	25	3 75
Tomah Electric Telephone Co.	95 93	25 06
Troy & Honey Creek Telephone Co.	104 35	23 69
Town Line Farmers Independent Telephone Assn. ....	.....	78
Theresa Union Telephone Co. ....	.....	23 62
Union Telephone Co. (Town of New Haven)	91	.....
Union Telephone Co. (Plainfield)	159 33	87 33
Union Telephone Co. (Prairie du Chien) ..	41 78	8 17
Union Grove & Paris Telephone Co.	6 75	1 13
United Telephone Co.	107 56	28 18
Urness Telephone Co.	12 64	.....
Utica Telephone Co.	60	8 39
Utica Farmers Mutual Telephone Co. ....	.....	02
Union Telephone Co. (Plum City)	6 30	.....
Viroqua Telephone Co.	87 06	18 96
Vernon County Telephone Co. ....	.....	14 52
Walworth County Telephone Co.	131 22	29 99
Walworth Telephone Exchange	16 98	6 31
Wausau Telephone Co.	284 70	69 96
Wausaukee Telephone Co.	17 14	3 36
Waushara Telephone Co.	140 07	78 66
Werley Telephone Co.	19	15
Westby Telephone Co.	34 86	10 46
Western Crawford County Telephone Co..	8 65	15
Westford Telephone Co.	2 16	3 19
West Spring Green Telephone Co.	13	05
West Wisconsin Telephone Co.	32 61	5 51
Western Wisconsin Telephone Co.	278 81	85 61
White Oak Telephone Co.	3 60	33
Wind Lake Telephone Co.	5 63	8 50
Dr. F. C. Wood Telephone Co.	24 98	6 45
Wood County Telephone Co.	178 40	35 32

General Fund Receipts.

	1905	1906
Wisconsin Telephone Co.	40,236 48	23,197 01
Westfield Farmers Telephone Co.		05
Waupaca Citizens Telephone Exchange...		11 66
Waunakee Telephone Co.		4 10
Warrens Telephone Exchange		104 06
Total	<u>\$53,475 10</u>	<u>\$27,962 12</u>

FIRE INSURANCE COMPANIES.

Aachen & Munich Fire Ins. Co.	\$729 88	\$830 86
Aetna Ins. Co.	1,876 06	2,357 85
Agricultural Ins. Co.	611 92	755 29
Allemania Ins. Co.	208 23	212 89
American Central Ins. Co.	1,113 65	1,196 63
American Fire Ins. Co., Philadelphia....	912 37	713 19
American Ins. Co., Boston.....	244 13	149 60
American Ins. Co., Newark.....	2,782 85	3,283 53
American Mfgs. Mutual Ins. Co.		166 90
American Guaranty Fund Ins. Co.		20 10
Anchor Fire Ins. Co.	248 01	
Assurance Co. of America	268 93	70 39
Atlanta Ins. Co., Birmingham.....	211 07	113 11
Atlas Assurance	735 33	685 25
Boston Ins. Co.	93 09	
British & Foreign Ins. Co.	42 51	
British American Ins. Co.	374 51	365 79
British American Assurance Co.	1,259 63	883 44
Buffalo Commercial Ins. Co.	127 96	24 42
Buffalo German Ins. Co.	361 85	475 89
Caledonian Ins. Co.	258 34	238 84
Calumet Ins. Co.		659 45
Camden Ins. Co.	592 43	602 11
Capital Fire Ins. Co.	415 65	316 83
Central Mfgs. Mutual Ins. Co.	291 85	
Concordia Ins. Co.	2,265 80	2,691 75
City of New York Ins. Co.		302 17
Citizens of Missouri Ins. Co.	984 17	781 93
Colonial Ins. Co.	391 70	265 04
Columbia Ins. Co.		20
Commerce Ins. Co.	144 78	114 07
Commercial Union Assurance Co.	3,110 47	1,922 86
Commercial Union Fire Ins. Co.	231 93	250 16
Commonwealth Ins. Co.	253 34	406 60
Connecticut Ins. Co.	1,688 23	1,689 81
Consolidated Fire & Marine Ins. Co.	305 38	176 74
Continental Ins. Co.	2,084 07	2,925 32
County Fire of Philadelphia Ins. Co.	396 57	219 77

General Fund Receipts.

	1905	1906
Delaware of Philadelphia Ins. Co.....	410 00	811 39
Delaware of Dover Ins. Co.....	.....	.....
Detroit Fire & Marine Ins. Co.	644 41	386 58
Dubuque Fire & Marine Ins. Co.....	834 37	496 52
Dutchess Ins. Co.	130 80	88 30
Eagle of New York Ins. Co. ....	.....	664 37
Eastern Ins. Co.	42 84	58 75
Equitable Fire & Marine Ins. Co.	806 97	741 34
Farmers Ins. Co.	374 16	308 62
Farmers & Merchants Ins. Co.	271 99	277 18
Federal Ins. Co.	314 41	566 25
Fire Ass'n of Philadelphia	2,659 17	2,813 37
Firemans Fund Ins. Co.	1,341 32	1,767 20
Fireman's Ins. Co.	464 23	956 78
Franklin Ins. Co.	273 38	194 45
German Alliance Ins. Co.	854 27	1,193 27
German American Ins. Co.	2,521 74	2,749 94
German of Indianapolis Ins. Co.	771 58	583 60
German of Peoria Ins. Co.	535 43	577 50
German of Pittsburg Ins. Co.	284 40	400 35
German of Freeport Ins. Co.	2,339 56	2,044 86
German National Ins. Co.	614 05	787 02
Germania Fire Ins. Co.	1,244 39	1,889 09
Germantown Ins. Co.	749 28	.....
Germantown Fire Mutual Ins. Co. ....	.....	246 93
General Marine Ins. Co.	27 03	.....
Girard Fire & Marine Ins. Co.	285 12	233 01
Glens Falls Ins. Co.	549 93	650 65
Globe & Rutgers Fire Ins. Co.	562 53	15 50
Hamberg & Bremen Fire Ins. Co.	995 21	762 91
Hamilton Fire Ins. Co. ....	.....	136 87
Hanover Fire Ins. Co.	1,899 98	2,073 81
Hartford Fire Ins. Co.	6,566 62	7,387 62
Herman Farmers Mutual Ins. Co.	539 31	265 45
Home Fire & Marine of California	611 32	649 49
Home Ins. Co.	4,561 14	4,377 11
Indemnity Mutual Marine Ins. Co.	30 11	.....
Indemnity Fire Ins. Co.	143 85	77 64
Indiana Lumberman's Mutual Ins. Co. ....	.....	.....
Indiana Miller's Mutual Fire Ins. Co. ....	.....	275 08
Indianapolis Fire Ins. Co.	399 07	526 75
Insurance Co. of North America	2,809 98	3,120 92
Insurance Co. of The State of Ill.	873 00	915 56
Jefferson Fire Ins. Co. ....	.....	.....

General Fund Receipts.

	1905	1906
Law Union & Crown Ins. Co.	165 56	231 67
Liverpool, London & Globe, New York ...	262 02	126 24
Liverpool, London & Globe, Liverpool ...	3,073 36	4,536 06
London Assurance Co.	1,016 35	547 27
London & Lancashire Fire Ins. Co.	1,423 17	1,451 66
Lumber Mutual Fire Ins. Co. ....	.....	.....
Lumbermans Ins. Co.	342 28	402 65
Lumbermans Mutual Fire Ins. Co.	83 48	.....
Manheim Ins. Co.	147 51	.....
Mechanics Traders of New Orleans ....	.....	.....
Merchants Mutual of So. Dakota Ins. Co.	111 44	79 03
Mechanics Ins. Co.	458 69	486 91
Marine Ins. Co.	27 84	.....
Mercantile Fire & Marine Ins. Co.	340 89	223 19
Metropolitan Fire Ins. Co.	213 54	313 34
Michigan Commercial Ins. Co. ....	.....	618 00
Michigan Fire & Marine Ins. Co.	713 10	663 93
Michigan Millers Mutual Fire Ins. Co. ..	580 66	436 38
Millers Mutual Fire Ins. Co.	90 11	166 40
Millers National Ins. Co.	882 35	730 92
Milwaukee Fire Ins. Co.	992 07	1,359 23
Milwaukee German Fire Ins. Co.	315 23	141 74
Milwaukee Mechanics Ins. Co.	3,327 52	4,472 13
Nassau Fire Ins. Co.	160 30	163 85
National, Allegheny Ins. Co.	644 48	249 99
National Fire, Hartford Ins. Co.	2,356 48	2,529 15
National Lumber Buffalo Ins. Co. ....	.....	.....
National Mutual Fire of Omaha ....	.....	.....
National Union Fire, Pittsburg	706 82	1,034 87
New Brunswick Fire Ins. Co. ....	.....	28 75
Newark Fire Ins. Co.	175 75	297 66
New Hampshire Fire Ins. Co.	1,045 75	1,485 70
New York Fire Ins. Co.	294 75	195 10
Niagara Fire Ins. Co.	1,507 14	1,842 88
North British & Mercantile of London ...	2,224 56	3,140 21
North British & Mercantile of New York	180 41	132 99
North German Fire Ins. Co.	507 53	346 21
North River Ins. Co.	321 85	811 78
Northern Assurance Ins. Co.	1,619 86	2,121 53
Northern Ins. Co.	161 89	42 93
Northwestern Fire & Marine Ins. Co.	28 44	406 46
Northwestern National Ins. Co.	3,748 20	4,372 30
Norwich Union Fire Ins. Co.	1,317 29	1,318 71
Ohio German Fire Ins. Co. ....	.....	108 03
Orient Ins. Co.	966 25	883 02
Palatine Ins. Co.	910 45	741 86
Pelican Assurance Ins. Co.	183 65	.....
Pennsylvania Fire Ins. Co.	1,275 71	1,681 32
Phoenix Assurance Co., London	1,172 27	1,082 58

General Fund Receipts.

	1905	1906
Phoenix Ins. Co., Hartford	2,734 49	2,807 33
Phenix Ins. Co., Brooklyn	6,073 56	5,954 61
Pittsburg Ins. Co.	121 00	245 47
Providence Ins. Co., Washington	974 28	1,544 83
Prusian National Ins. Co.	980 93	684 13
Queen of America Ins. Co.	2,062 08	1,640 69
Reliance Ins. Co.	415 98	566 82
Rochester German Ins. Co.	952 72	1,122 67
Royal Exchange Assurance Co.	690 54	564 62
Royal Ins. Co.	3,122 26	3,167 78
Scottish Union & National Ins. Co.	921 38	1,283 70
Security Fire Ins. Co., Baltimore	153 22	405 16
Security Ins. Co., New Haven.....	1,526 00	1,407 07
State Fire Ins. Co.	101 18	169 30
St. Paul Fire & Marine Ins. Co.	1,711 78	1,497 48
Spring Garden Ins. Co.	878 29	1,044 42
Springfield Fire & Marine Ins. Co.	2,435 17	2,397 18
Star Fire Ins. Co.	72 86	76 48
Subscribers at Lloyds U. S. Mar. Ins. UndW.,		
Sim Insurance Co.	1,018 61	1,067 86
Southern Ins. Co. of New Orleans		
Svea Fire & Life Ins. Co.	404 42	304 13
Teutonia Ins. Co.	247 36	284 08
The National Brewers Ins. Co.		
Traders Ins. Co.	1,357 00	1,354 98
Transatlantic Fire Ins. Co. of Hamburg ..		101 70
Union Assurance Co.	580 28	322 55
Union Ins. Co.	274 96	305 82
Union Marine Ins. Co.	157 12	
United American Fire Ins. Co.	620 62	765 68
United Farmer's Ins. Co.	418 52	586 62
United States Fire Ins. Co.	273 06	388 37
Weschester Fire Ins. Co.	1,325 94	1,491 82
Western Assurance Co.	2,392 07	1,693 18
Western Insurance Co.		29 75
Williamsburgh City Fire Ins. Co.	660 74	788 55
	<u>\$136,689 06</u>	<u>\$146,010 27</u>

General Fund Receipts.

ACCIDENT, SURETY, ETC.

	1905	1906
Aetna Indemnity Ins. Co	\$46 63	\$80 34
Aetna Life, Accident Dep't.	1,110 12	1,334 54
American Bonding Co., of Baltimore	138 93	149 49
American Credit-Indemnity New York..	456 97	383 28
American Surety Co., New York	226 90	401 77
Bankers Surety Co.	99 60	105 26
Casualty Co., of America	230 76	324 37
Central Accident Ins. Co.	512 64	562 50
City Trust Safe Deposit.....	24 93	.....
Continental Casualty Ins. Co.	1,177 54	1,045 26
Empire State Surety Co .....	.....	64 08
Employers Liability Assurance Corporation	692 01	635 51
Fidelity & Casualty Co.	2,331 76	2,194 16
Fidelity & Deposit Co., of Baltimore....	518 60	673 88
Frankfort Marine Accident & Plate Glass	950 82	1,014 23
General Accident Assurance Corporation	89 01	153 22
Guarantee Co., of North America .....	.....	5 77
Hartford Steam Boiler Inspectio & Ins. Co.	625 07	749 87
Illinois Surety Co. ....	.....	44 24
Lloyds Plate Glass Co.	124 25	139 63
London Accident & Guarantee Co	886 00	879 41
Maryland Casualty Co.	883 45	893 70
Metropolitan Plate Glass & Casualty	136 64	177 21
Metropolitan Surety Co. ....	.....	12 50
National Casualty Co. ....	.....	124 41
National Surety Co	276 39	217 65
New Amsterdam Casualty Co.	118 68	152 62
New Jersey Plate Glass Ins. Co.	157 24	151 03
New York Plate Glass Ins. Co.	170 24	154 30
North American Accident Ins. Co	461 24	374 77
Ocean Accident & Guarantee Corporation	462 22	485 70
Pacific Mutual Life, Accident Dep't.	732 13	802 11
Pacific Surety Co.	59 80	50 29
Preferred Accident Ins. Co.	476 12	479 34
Philadelphia Casualty Ins. Co.	148 46	217 20
Phoenix Preferred Accident Ins. Co. ....	.....	.....
Security Trust & Life Ins. Co.	3 46	3 59
Standard Life & Accident Ins. Co.	1,752 01	1,674 38
State Farmers Mutual Ins. Co.	96	1 80
St. Paul Fire & Marine Ins. Co.	9 09	231 89
Title Guarantee & Surety Co.	81 05	152 03
Travelers, Accident Dep't.	2,941 43	3,403 70
United States Casualty Co.	239 84	286 26
United States Fidelity & Guaranty Co....	571 52	733 16
United States Health & Accident Co.	302 89	216 42
United Surety Co. ....	.....	.....
Wisconsin Plate Glass Ins. Co. of Juneau	.....	.....
Total	\$20,177 40	\$21,936 87

General Fund Receipts.

LIFE INSURANCE COMPANIES.

	1905	1906
Aetna Life Ins. Co.	\$	\$
Central Life Assurance of the U. S.	256 60	1,413 37
Columbian National Life Ins. Co. ....	.....	.....
Connecticut Mutual Life Ins. Co. ....	.....	.....
Conservative Life Ins. Co.	19 86	35 20
Des Moines Life Ins. Co.	1,151 96	1,308 89
Equitable Life Assurance Co.	5,091 41	5,142 82
Federal Life Ins. Co. ....	.....	.....
Fidelity Mutual Life.	1,248 77	1,126 07
Germania Life Ins. Co.	189 80	235 22
Home Life Ins. Co.	909 03	908 12
Manhattan Life Insurance Co.	332 47	325 92
Massachusetts Mutual Life Ins. Co.	463 03	.....
Metropolitan Life Ins. Co.	5,763 51	6,276 03
Michigan Mutual Life Ins. Co.	1,297 10	1,240 37
Minnesota Mutual Life Ins. Co.	1,004 00	1,146 48
Mutual Benefit Life Ins. Co. ....	.....	.....
Mutual Life Ins. Co.	7,286 59	9,255 95
National Life of the U. S. of America ..	.....	.....
National Life Ins. Co., Montpelier	3,879 20	3,988 24
New England Mutual Life Ins. Co.	490 00	.....
New York Life Ins. Co.	11,527 12	11,914 70
Northwestern Mutual Life Ins. Co.	308,566 62	331,964 83
Pacific Mutual Life Ins. Co. ....	.....	.....
Penn Mutual Life Ins. Co. ....	.....	5,107 05
Phoenix Mutual Life Ins. Co. ....	.....	.....
Provident Saving Life Ins. Co.	360 39	.....
Prudential Ins., of America ....	.....	.....
Reliance Life Ins. Co. ....	.....	.....
Security Life & Annuity Co., of America	.....	.....
Security Mutual Life Ins. Co. ....	.....	.....
Security Trust & Life Ins. Co. ....	.....	.....
Travelers Ins. Co. ....	.....	.....
Union Central Life Ins. Co.	4,356 09	4,393 89
Union Mutual Life Ins. Co. ....	.....	.....
United States Annuity & Life ....	.....	.....
Wisconsin Life Ins. Co.	1,424 43	1,539 48
Washington Life Ins. Co.	752 46	.....
	<u>\$356,370 44</u>	<u>\$387,322 63</u>

General Fund Receipts.

FROM FREIGHT LINE & EQUIPMENT COMPANIES.

	1905	1906
American Fast Freight Line Co	\$32 42	\$39 92
American Refrig. Transit Co	5 20	.....
Cudahy Packing Co .....	.....	5 68
Merchants Despatch Trans. Co.	117 80	421 48
Union Refrig. Transit Co	10 21	177 54
Armour Car Line Co	171 20	232 16
Chi. New York & Boston Refrig. Co	23 70	14 16
Cold Blast Transportation Co	11 67	12 99
Cudahy Milwaukee Refrig. Co	206 80	213 98
Doud Stock Car Co .....	.....	1 60
Live Poultry Transportation Co	2 32	22
Milwaukee Refrig. Transit Co .....	.....	22 26
Morris & Co. Refrig. Line .....	.....	30 64
National Car Co	18 78	19 42
National Car Line Co	93	4 79
Provision Dealers Despatch	72	72
St. Louis Refrig. Co		
(Anheuser Busch Series	3 63	5 22
Streets Western Stable Car Line Co	141 02	366 30
Swift Refrig. Trans. Co	95 85	102 07
Shippers Refrig. Car Co .....	.....	15
St. Louis Refrig. Car Co		
(Lemp Series) .....	.....	46
Union Tank Line Co	1,086 28	1,100 69
Cudahy Packing Co	1 61	.....
St. Louis Refrig. Co	42	.....
Total	\$1,930 56	\$2,772 45

LOAN AND TRUST COMPANIES.

	1905.	1906.
Oshkosh Trust Company	\$68 12	.....
Wisconsin Fidelity & Trust Co	146 18	.....
Northwestern Loan & Trust Co	446 41	707 46
Savings Loan & Trust Co	612 65	1,037 13
Oshkosh Savings & Trust Co	300 00	642 27
Wisconsin Trust & Security Co	808 85	1,316 89
Citizens Trust Co	613 66	966 28
Milwaukee Trust Co	951 50	1,426 25
Wisconsin Fidelity Trust & Savings Co...	300 00	867 23
Central Wisconsin Trust Co.....	.....	500 00
Portage Mortgage Loan & Trust Co .....	.....	500 00
	\$4,247 37	7,963 51

General Fund Receipts.

TAX ON STREET CAR CO'S FROM COUNTIES.

	1905	1906
Ashland County	91 95	89 51
Chippewa County .....	.....	11 41
Fond du Lac County	196 14	199 77
Dane County	179 33	240 03
Waukesha County	128 99	341 38
Manitowoc County	58 72	71 68
Milwaukee County	11,845 52	15,976 98
Outagamie County	221 76	276 07
Racine County	319 25	.....
Sheboygan County	217 57	278 66
Waupaca County	36 31	47 78
Winnebago County	305 93	356 74
	<u>\$13,601 47</u>	<u>\$17,890 01</u>
	=====	=====

FROM TELEGRAPH COMPANIES.

Chicago, Milwaukee & Lake Superior Telegraph Co.	\$627 75	\$627 75
North American Telegraph Co.	659 60	659 60
Western Union Telegraph Co.	12,001 59	12,186 19
Total	<u>\$13,288 94</u>	<u>\$13,473 54</u>
	=====	=====

FROM LOG DRIVING AND BOOM COMPANIES.

Keshena Improvement Co.	\$106 10	\$42 19
Lumbermans Boom Co.	25 26	81 68
Pelican Boom Co.	26 02	4 94
Tomahawk Land & Boom Co.	28 00	103 50
Tomahawk River Improvement Co.	38 15	35 49
Wolf River Boom Co.	92 59	78 49
Total	<u>\$316 12</u>	<u>\$246 29</u>
	=====	=====

FROM SLEEPING CAR COMPANIES.

Pullman Sleeping Car Co.	<u>\$3,555 79</u>	<u>\$4,174 85</u>
	=====	=====

General Fund Receipts.

FROM EXPRESS LINES.

	1905	1906
American Express Co.	\$5,232 99	\$6,642 44
Adams Express Co.	622 21	609 47
Northern Pacific Express Co.	86 07	84 79
United States Express Co.	2,326 49	2,298 18
Western Express Co.	116 00	164 08
Total	<u>\$8,383 76</u>	<u>\$9,738 96</u>

FROM PLANK ROADS.

M. M. Falls Turnpike Road	\$96 36	\$76 68
Lake Avenue Road		764 87
Milwaukee & Brookfield Road	14 19	4 65
Milwaukee & Janesville Road	114 17	115 44
Milwaukee & Cedarburg Road	54 76	16 94
Sheboygan & Fond du Lac Road	27 13	27 22
Total	<u>\$306 61</u>	<u>\$1,001 15</u>

LEGACY TAX.

Adams	\$12 42	.....
Ashland		\$230 56
Barron	93 51	.....
Bayfield		754 88
Brown	118 05	604 11
Buffalo		15 84
Calumet	265 40	181 08
Chippewa	137 12	99 32
Clark	42 10	.....
Columbia	1,097 35	1,992 33
Dane	3,132 35	13,056 34
Dodge	605 99	1,202 47
Door	36 01	.....
Douglas	62 81	193 42
Dunn		113 09
Eau Claire	378 86	558 27
Fond du Lac	4,059 34	5,758 63
Grant	649 31	938 95
Green	2,258 55	323 65
Green Lake	383 37	418 63
Iowa	716 60	3,743 21
Jackson	63 52	9 12
Jefferson	2,834 24	5,293 75
Juneau	145 80	.....
Kenosha	1,699 22	467 60
Kewaunee		128 22

General Fund Receipts.

	1905	1906
La Crosse	651 37	2,101 51
La Fayette	1,795 48	1,167 19
Lincoln	17 88	.....
Manitowoc	624 14	941 88
Marathon	667 03	1,092 72
Marinette	702 77	590 38
Marquette	43 46	.....
Milwaukee	81,004 56	34,041 95
Monroe	813 71	81 70
Oneida	250 26	.....
Outagamie	1,634 56	419 35
Ozaukee	51 23	227 47
Papin .....	.....	87 71
Pierce	263 23	370 92
Polk	719 75	.....
Portage	1,128 49	259 53
Racine	1,775 74	1,551 29
Richland .....	.....	159 00
Rock	2,377 36	7,426 26
St. Croix	356 72	253 95
Sauk	552 82	377 46
Shawano	22 88	.....
Sheboygan	1,857 68	5,282 97
Trempealeau	174 46	134 86
Vernon	505 32	323 93
Walworth	1,229 68	5,063 70
Washington	434 76	807 41
Waukesha	3,917 07	2,132 40
Wauwata	64 46	129 96
Winnebago	3,536 00	2,398 96
Wood .....	.....	408 95
Total	<u>\$125,964 80</u>	<u>\$103,916 88</u>

VESSEL TONNAGE TAX.

Ashland county	\$10 65	16
Payfield county	79	.....
Brown county	126 96	5 40
Door county	2 58	114 10
Douglas county	19 47	.....
Kewaunee county	3 18	.....
Kenosha county .....	.....	8 88
Manitowoc county	7 26	.....
Marinette county	18 12	17 46
Milwaukee county	1,597 09	169 17
Ozaukee county	4 95	3 09
Racine county .....	.....	5 46
Sheboygan county	11 16	188 19
Totals	<u>\$1,802 21</u>	<u>\$511 91</u>

General Fund Receipts.

CHARITABLE AND PENAL INSTITUTIONS.

	1905	1906
State Hospital for Insane	\$6,087 56	\$6,625 55
Northern Hospital for Insane	7,330 67	7,737 37
Wis. Home for Feeble Minded	2,488 32	2,710 06
Wis. School for Blind.....	1,011 09	2,487 57
Wis. School for Deaf	1,031 86	2,064 11
State Public School	602 80	581 31
Wis. Industrial School for Boys.....	1,436 46	1,125 70
Wis. State Reformatory	41,082 01	47,059 04
Wis. State Prison	73,177 52	76,328 60
Total	<u>\$134,248 29</u>	<u>\$146,719 31</u>

SUNDRY SOURCES.

State Department	\$62,747 05	\$142,880 62
Patent Fees Land Department	1,044 85	930 60
Insurance Co.'s Fees	59,140 05	58 631 60
Land Sales	73,123 64	31,240 00
Trespass and Penalty	1,095 89	407 45
Refunds	1,113 81	1,012 07
United States Government	33,097 23	35,700 70
Superintendent of Public Property.....	1,212 85	2,758 99
Gov. R. M. La Follette Fees	35 00	10 00
Gov. R. M. La Follette Contingent Fund..	1,303 18	.....
Free Library Commission	1,306 39	1,222 89
State School Superintendent	1,854 85	2,149 10
Commissioner of Banking	5,641 70	7,873 70
Treasury Agent	1,872 75	33,620 00
Gov. Davidson's Fees .....	.....	15 00
Total	<u>\$244,589 24</u>	<u>\$318,452 72</u>

General Fund Receipts.

MISCELLANEOUS RECEIPTS.

	1905	1906
Oil Inspection	\$7,891 41	\$8,056 62
Civil War Fund	727,740 18	.....
Lost Property	411 87	1,755 19
Interest on State Deposits	21,390 18	26,834 18
W. A. Henry Nursery Inspection	234 17	249 81
Treasurer of Milwaukee Co.	408 51	.....
State Treasurer receipt No. 4999.....	20 98	.....
A. J. Kella Rent	165 00	.....
M. C. Bergh W. N. G.	7 00	.....
E. A. Berge	90 53	210 79
Commissioner of Fisheries.....	254 85	.....
Attorney General	152 74	914 61
Insurance .....	.....	74 35
Eli Peterson Treasury Agt. ....	.....	3,055 25
H. R. Hewitt warrants Nos. 5991 and 6942 .....	.....	200 00
W. D. Taylor Engineer .....	.....	39 41
First Nat'l Bank, Milwaukee, Chap. 473-L (1905) .....	.....	16 10
Railroad Commissioner Fees .....	.....	2 50
Simon Gillian fees for reports .....	.....	1 25
H. E. Brandt refund for mileage .....	.....	15 50
A. C. Titus refund for mileage .....	.....	21 23
J. D. Cameron Witness fees .....	.....	1 66
Northwestern Mutual Life Ins. Co. (fees for copying) .....	.....	10 00
University of Wisconsin, Loan repaid....	.....	302,000 00
Treasurer Bayfield Co., Int. on Legacy tax .....	.....	31 79
C. A. Shelmore Telephone Bill .....	.....	3 05
Yale Law Journal refund on warrant No. 32911 .....	.....	10 00
Hunting License fund .....	.....	10,000 00
J. C. Harper Telephone report.....	.....	8 10
R. R. Cone Railroad report .....	.....	2 00
State Insurance fund correction of war- rant No. 6180 .....	.....	1 64
Total	<u>\$758,767 42</u>	<u>\$353,514 53</u>

General Fund Disbursements.

GENERAL FUND DISBURSEMENTS.

EXECUTIVE DEPARTMENT.

	1905	1906
Governor	\$4,996 00	\$5,000 00
Lieu. Governor	1,245 00	500 00
Private and Military Secretary.....	2,800 00	2,800 00
Clerks, Stenographers and messenger...	3,849 50	4,439 00
Postage, printing, telegrams, telephone, etc.	1,347 28	2,102 66
Almah J. Frisby, special agent, per diem and expenses	425 11	.....
Total	<u>\$14,662 89</u>	<u>\$14,841 66</u>

STATE DEPARTMENT.

Secretary of State	\$4,996 00	\$5,004 00
Assistant Secretary of State.....	2,000 00	2,000 00
Clerks and messengers.....	27,465 00	27,031 00
Postage, printing, telegrams, etc.	8,318 14	8,336 91
Total	<u>\$42,779 14</u>	<u>\$42,371 91</u>

TREASURY DEPARTMENT.

State Treasurer J. J. Kempf.....	\$3,313 35	\$5,002 00
T. M. Purtell, Treasurer	1,735 15	.....
T. M. Purtell, Assistant State Treasurer.	326 65	.....
Thos. Herried, Assistant State Treasurer.	666 00	.....
W. S. Denning Assistant State Treasurer.	1,000 00	2,000 00
State Treasurer's Bond	750 00	2,250 00
Clerks and messengers.....	11,258 54	11,364 00
Postage, printing, etc.	1,277 10	1,557 35
Total	<u>\$20,326 79</u>	<u>\$22,173 35</u>

General Fund Disbursements.

ATTORNEY GENERAL'S DEPARTMENT.

	1905	1906
Attorney General	\$2,900 31	\$3,174 05
First Assistant Attorney General	2,040 00	2,223 45
Second Assistant Attorney General.....	1,912 11	2,169 14
Law Examiner	1,815 51	1,587 49
Clerks and messengers.....	2,625 00	2,620 00
Printing, telegrams, expense, etc.	1,511 77	4,066 86
Total	<u>\$12,804 70</u>	<u>\$15,840 99</u>

SUPERINTENDENT OF PUBLIC INSTRUCTION.

State Superintendent	\$5,000 00	\$5,000 00
Assistant State Superintendent.....	1,800 00	1,800 00
Superintendent Free High Schools.....	1,800 00	1,800 00
Clerks and Inspectors.....	10,320 00	12,320 00
Expenses of Supt. and Inspectors.....	3,105 84	4,330 91
Books, postage, printing and incidentals..	10,187 94	14,225 67
Total	<u>\$32,213 78</u>	<u>\$39,476 58</u>

RAILROAD DEPARTMENT.

Railroad Commissioner	\$3,000 00	\$3,000 00
Deputy Railroad Commissioner.....	1,800 00	.....
Stenographer	350 00	343 00
Traveling expenses, printing maps, etc.	9,280 81	1,012 03
Expenses under Chap. 431, Laws of 1903..	12,963 19	8,903 20
Total	<u>\$27,394 00</u>	<u>\$13,258 23</u>

INSURANCE DEPARTMENT.

Insurance Commissioner	\$3,000 00	\$2,750 00
Deputy Insurance Comm'r and Clerks..	10,020 00	10,000 00
Postage, printing, expenses, etc.	6,697 96	9,428 60
Total	<u>\$19,717 96</u>	<u>\$22,178 60</u>

General Fund Disbursements.

TAX COMMISSION.

	1905	1906
Tax Commissioner	\$4,998 00	\$5,002 00
First Assistant Tax Commissioner.....	4,000 00	5,000 00
Second Assistant Tax Commissioner....	4,000 00	5,000 00
Clerks	4,834 77	4,446 33
Postage, printing, etc.	918 18	1,350 57
Total	<u>\$18,750 95</u>	<u>\$20,799 40</u>

STATE BOARD OF ASSESSMENT.

W. D. Taylor, Expert Engineer.....	\$1,877 11	\$1,507 77
Clerks and Inspectors.....	9,836 21	15,377 84
Printing, telegrams, etc.	714 16	1,007 90
Total	<u>\$12,427 48</u>	<u>\$17,893 51</u>

COMMISSIONER OF PUBLIC LANDS.

B. J. Castle, Chief Clerk.....	\$1,812 49	\$1,828 75
Clerks	4,700 00	4,467 15
Publication of notice of sale of land....	65 60	65 80
Printing, postage, etc.	941 78	227 86
Total	<u>\$7,519 87</u>	<u>\$6,589 56</u>

BANKING DEPARTMENT.

Bank Examiner and Com. (sal. and exp.)	\$3,371 30	\$3,482 25
Deputy Examiner and Com. (sal. and exp.)	2,821 53	2,926 57
Examiners and Clerks (sal. and exp.)...	9,877 32	11,422 96
Printing, postage, etc.	1,532 86	2,172 64
Total	<u>\$17,603 01</u>	<u>\$20,004 42</u>

General Fund Disbursements.

BUREAU LABOR STATISTICS.

	1905	1906
Labor Commissioner (sal. and exp.).....	\$2,376 15	\$2,345 32
Deputy Commissioner (sal. and exp.)....	1,719 10	1,577 67
Clerks	3,741 33	3,830 00
Factory Inspectors (sal. and exp.).....	14,608 13	15,485 67
Postage, printing, etc.	2,153 78	5,632 61
Employment Bureau	4,486 56	4,828 71
Total	<u>\$29,085 05</u>	<u>\$33,699 98</u>

DAIRY AND FOOD DEPARTMENT.

Commissioner (sal. and exp.).....	\$2,638 40	\$2,719 38
Assistant Commissioner	2,625 22	2,519 68
Chemist	1,941 47	2,132 84
Stenographer, Inspectors and Special Counsel	6,842 80	24,314 98
Laboratory expenses, postage, etc.	2,072 64	4,525 67
Insurance	2 70	
Total	<u>\$16,123 23</u>	<u>\$36,212 55</u>

STATE BOARD OF CONTROL.

Members (sal. and exp.)	\$12,428 39	\$13,573 27
Secretary	2,002 66	2,001 00
Clerks	3,527 90	3,540 00
Printing, postage and sundries.....	1,517 43	2,354 33
Total	<u>\$19,476 38</u>	<u>\$21,468 60</u>

General Fund Disbursements.

CHARITABLE AND PENAL INSTITUTIONS.

	1905	1906
State Hospital for Insane.....	\$158,477 24	\$154,222 30
Northern Hospital for Insane.....	142,373 78	148,126 74
Home for Feeble Minded.....	127,491 77	151,233 86
School for Deaf.....	51,687 64	59,146 02
School for Blind.....	38,952 06	31,961 56
Industrial School for Boys	75,274 43	73,329 35
State Reformatory	97,804 91	82,448 15
Public School	42,391 55	41,231 17
State Prison	110,005 01	150,713 97
Workshop for Blind.....	5,212 43	8,596 53
Tuberculosis Sanatorium .....	.....	8,114 91
Total	<u>\$849,670 82</u>	<u>\$909,124 56</u>

CARE OF CHRONIC INSANE.

Brown county	\$12,578 73	\$13,580 69
Chippewa	17,449 78	18,813 16
Columbia	10,236 88	10,096 17
Dane	11,111 41	10,633 09
Dodge	10,252 86	9,733 77
Dunn	15,001 60	15,586 86
Eau Claire	16,065 45	19,265 45
Fond du Lac	10,904 95	12,216 52
Grant	11,951 66	12,756 00
Green	12,414 86	13,642 56
Iowa	13,547 55	12,092 59
Jefferson	12,286 49	12,147 21
La Crosse	14,232 28	14,533 57
Manitowoc	20,904 28	21,444 90
Marathon	23,081 64	23,079 93
Milwaukee	17,274 17	17,229 61
Monroe	4,223 31	4,587 05
Outagamie	15,775 93	17,011 95
Racine	7,331 14	.....
Richland	15,834 39	16,975 51
Rock	14,253 62	15,499 66
St. Croix	17,437 12	17,879 06
Sauk	11,326 70	11,898 67
Sheboygan	9,069 09	9,291 51
Trempealeau	13,174 94	13,123 60
Vernon	15,101 88	16,744 05
Walworth	12,396 39	10,171 34
Washington	16,617 62	15,068 25
Waupaca	11,807 68	13,701 60
Waukesha	1,348 62	9,856 04
Winnebago	21,157 13	20,893 81
Milwaukee Co., chap. 423, Laws 1901....	57,508 61	56,760 54
Total	<u>\$473,658 76</u>	<u>\$486,314 72</u>

General Fund Disbursements.

STATE BOARD OF HEALTH.

	1905	1906
Salaries and expenses of Board.....	\$4,930 15	\$5,459 45
Printing, etc.	429 45	3,098 17
Total	<u>\$5,359 60</u>	<u>\$8,557 62</u>

STATE VETERINARY DEPARTMENT.

State Veterinary (sal. and exp.).....	\$4,622 28	\$4,770 33
Services and Incidentals.....	2,852 46	4,079 60
Diseased animals slaughtered.....	9,306 12	26,101 93
Total	<u>\$16,780 86</u>	<u>\$34,951 86</u>

STATE TREASURY AGENT.

Treasury Agent fees.....	\$468 17	\$8,467 50
Postage and printing.....	58 75	202 10
Total	<u>\$526 92</u>	<u>\$8,669 60</u>

SUPREME COURT.

Judges	\$30,750 00	\$33,500 00
Reporter	3,000 00	3,000 00
Clerks, messengers and stenographer....	11,235 63	12,471 00
Printing and postage.....	655 47	742 62
Total	<u>\$45,641 10</u>	<u>\$49,713 62</u>

STATE LAW LIBRARY.

Librarian	\$2,001 00	\$2,000 00
Messenger and janitor.....	1,944 00	1,944 00
Books	3,024 10	2,929 06
Printing, postage and expenses.....	1,314 49	1,267 57
Total	<u>\$8,283 59</u>	<u>\$8,140 57</u>

General Fund Disbursements.

CIRCUIT COURTS.

	1905	1906
Judges	\$84,133 33	\$89,083 95
Reports	9,765 00	9,598 33
Total	<u>\$93,898 33</u>	<u>\$98,682 28</u>

SUPERINTENDENT OF PUBLIC PROPERTY.

Superintendent	\$2,000 00	\$2,000 00
Assistant superintendent	1,500 00	1,500 00
Clerk	1,400 00	1,400 00
Labor about capitol	42,794 36	42,746 77
Extra pay roll, chap. 419, Laws 1901....	5,596 69	7,120 98
Custodian, Memorial hall.....	917 19	1,000 02
Printing, postage, exps., etc.	1,038 16	2,355 77
Insurance	930 67	993 60
Expenses under chap. 219, Laws 1903....	50 00	.....
Expenses under sec. 288, Wis. Statutes..	26 55	.....
Expenses under chap. 401, Laws 1901...	909 47	.....
Paper	21,396 97	17,222 10
Fuel for Capitol.....	12,522 49	14,385 50
Stationery	7,278 08	4,630 62
Expenses under sec. 293, Wis. Stats. and Acts Amendatory	15,891 43	17,984 92
Expenses under chap. 249, Laws 1905....	.....	2,090 00
Expenses under chap. 428, Laws 1905....	.....	232 00
Total	<u>\$114,252 06</u>	<u>\$115,662 28</u>

ADJUTANT GENERAL DEPARTMENT.

Adjutant General (sal. and exps.)	\$2,101 77	\$2,234 82
Assistant Adjutant Gen. (sal. and exps.)	1,486 28	1,942 70
Clerks	3,420 00	4,140 00
Printing, postage, etc.	1,354 79	1,552 08
Wisconsin National Guard.....	98,262 28	99,880 09
Total	<u>\$106,625 12</u>	<u>\$109,749 69</u>

General Fund Disbursements.

QUARTERMASTER GENERAL'S DEPARTMENT.

	1905	1906
Quartermasters (sal. and exps.).....	\$1,377 91 .	\$1,067 85
Assistant Quartermaster (sal. and exps.).	1,933 90	1,456 73
Clerks	1,020 00	1,110 00
Transportation and freights.....	12,012 05	11,944 46
Printing, postage and sundries.....	10,242 09	11,620 61
Insurance	965 52	.....
Total	<u>\$27,551 47</u>	<u>\$27,199 65</u>

HISTORICAL SOCIETY.

Secretary (sal. and exps.).....	\$2,325 97	\$2,104 71
Librarian	1,630 75	1,600 00
Assistant Librarian	1,210 00	1,200 00
Clerks and employees.....	11,994 75	14,065 94
Books, printing and sundries.....	14,642 98	14,042 31
Total	<u>\$31,804 45</u>	<u>\$33,012 96</u>

LEGISLATIVE EXPENSES.

Senate, salaries and mileage.....	\$17,487 70	.....
Assembly, salaries and mileage.....	53,540 30	.....
Senate, Chief Clerk's Department.....	15,152 00	.....
Senate, Sergeant at Arms Department...	6,965 00	.....
Assembly, Chief Clerk's Department....	18,673 00	.....
Assembly, Sergeant at Arms Department.	9,970 00	.....
Chaplains	624 00	.....
Postage, chap. 4, Laws of 1903.....	715 60	.....
Nelson, John A., Indexing Session Laws.	.....	700 00
Publishing General Laws.....	.....	55,900 00
Visiting Committees	450 00	.....
Contesting Elections	600 00	.....
Printing	3,422 12	19,966 97
Publishing Local Laws.....	6 00	151 40
Total	<u>\$127,605 72</u>	<u>\$76,718 37</u>

General Fund Disbursements.

SPECIAL SESSION.

University Investigating Committee	\$2,301 38
Insurance Investigating Committee.....	8,640 00
Senate mileage	970 70
Assembly mileage	2,923 04
Senate, Chief Clerk's Department.....	540 00
Senate, Sergeant at Arms Department..	480 00
Assembly, Chief Clerk's Department....	800 00
Assembly, Sergeant at Arms Department.	510 00
Postage	34 16
Printing	2,381 36
Chaplains	39 00
Total	<u>\$19,619 64</u>

MISCELLANEOUS DISBURSEMENTS.

	1905	1906
Civil Service Commission		\$9,257 75
Free Library Commission	\$21,454 67	28,054 39
State Board of Agriculture.....	16,994 51	71,861 01
Railroad Commission		24,126 95
Grain and Warehouse Commission.....		3,349 99
Geological and Natural History Survey.	12,732 31	17,097 98
State Board of Forestry.....	3,379 67	4,542 06
Wisconsin Veterans' Home.....	103,757 69	116,540 86
Oil Inspection	122 10	254 84
Board of Arbitration.....	697 95	249 81
State Bar Examiners.....	3,048 05	2,573 53
Commissioners of Public Printing.....	811 30	56 55
Academy of Sciences, Arts, and Letters.	1,047 30	1,135 49
Commissioners of Fisheries.....	31,978 78	35,270 52
Common Schools	310,694 43	309,092 74
State University	530,079 89	1,091,049 52
Normal Schools	280,192 22	123,195 50
County Training Schools for Teachers...	14,360 31	19,050 28
Free High Schools.....	97,700 32	97,577 75
Graded Schools	56,151 40	64,477 95
Teachers' County Institutes		8,999 37
Deaf Mute Instruction in Cities.....	30,263 32	31,249 13
Manual Training in High Schools.....	4,250 00	4,250 00
Wisconsin Dairyman's Association.....	4,553 77	2,670 31
Wisconsin Cheesemakers' Association....	834 62	948 92
Wisconsin Cranberry Growers' Ass'n....	250 00	250 00
Wisconsin Horticultural Society.....	5,907 38	5,666 28
Wisconsin Firemen's Association.....	400 00	400 00
Eastern Wisconsin Firemen's Ass'n.....		300 00
Washington, Ozaukee County and North Milwaukee Firemen's Association.....	75 00	
Inspector of Apiaries.....	595 91	677 80

General Fund Disbursement.

	1905	1906
Prevention of San Jose Scale.....	485 82	526 02
St. Louis World's Fair Commission....	37,000 00	10,062 00
Bounty on Wild Animals.....	16,520 00	30,761 00
Claims against United States.....	4,409 84	4,161 19
Shiloh Battlefield Commission.....	171 64	11,973 26
Inter-State Park Commission.....	408 61	91 55
Wisconsin Poultry Association.....	200 00	200 00
Wisconsin Buttermakers' Association....	500 00	500 00
Vessel Tonnage Tax returned.....	672 79	924 35
Weights and Measures.....	89 36	.....
Agricultural Experiment Association.....	1,316 19	1,599 84
County Schools for Agricultural and Do- mestic Economy.....	8,000 00	7,842 18
Wisconsin Archeological Society.....	.....	251 07
Capitol Improvement Commission.....	9,743 81	2,832 00
Commission to report Bill to Redistrict Judicial Circuits.....	75 99	53 80
Tuberculosis Commission.....	1,107 00	.....
Governor's Contingent Fund,.....	4,150 00	1,000 00
Presidential Electors.....	377 90	.....
Blue Book.....	967 94	15,970 32
Memorial Hall.....	.....	103 71
Vicksburg Monument Commission.....	182 42	120 73
Andersonville Monument Commission....	248 92	541 06
Public Documents.....	911 10	.....
Disbarment Proceedings.....	3,288 89	.....
Ass'n of Trustees & Superintendents of County Asylums,.....	43 27	.....
State Census of 1905.....	1,526 52	100,697 60
Making Statement of Sales of Real Est.,	2,113 90	1,413 09
Report of Real Estate Mortgages,.....	1,265 41	25 92
County Agricultural Societies.....	75,483 17	69,871 39
Wisconsin Industrial School for Girls....	21,631 67	16,438 12
Fish and Game Wardens Department....	2,850 27	4,017 50
Reporting Criminal Statistics,.....	76 00	29 20
Sater, Edward E., Chap. 367, Laws 1905..	500 00	.....
Rinehard, E. D., Chap. 160, Laws 1905...	94 08	.....
Manhattan Life Ins. Co., Chap. 120, L. 1905	300 00	.....
Chynoweth, H. W., Professional Services	4,571 61	8,950 61
Lenroot, I. L., Professional Services,....	.....	3,000 00
Insurance Fund transfer.....	53,000 00	.....
Drainage Fund, Chap. 419, Laws 1903....	15,907 46	.....
Miscellaneous.....	5,750 49	13,864 18

\$1,808,274 97 \$2,382,048 97

School Fund.

SCHOOL FUND.

The School Fund is composed of:

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

RECEIPTS.

	1905	1906
Fines	\$25,017 29	\$32,473 52
Sale of Land	11,223 31	3,230 58
Payment on Land Contracts	507 00	5,154 66
United States Government 5 per cent net proceed on Sale of public land, :..	1,506 87	.....
Payment on Loans	179,920 14	185,186 30
Payment on Bonds	50,200 00	18,500 00
Escheated Estates	1,423 74	3,782 44
	<hr/> \$269,798 35	<hr/> \$248,327 50

DISBURSEMENTS.

School District Loans	255,019 00	243,484 88
University fund income	8,473 52	.....
Loans	2,000 00	.....
Superior Bonds	22,000 00	.....
Balance on Superior Loan	16,200 00	.....
Refund	200 50	.....
Reimbursement A. Kunke	520 00	.....
	<hr/> \$304,413 02	<hr/> 243,484 88
	<hr/> <hr/>	<hr/> <hr/>

RECAPITULATION

Balance July 1, 1904.....	34,754 67	.....
Receipts for two years.....	518,125 85	.....
Disbursements for two years.....	.....	547,897 90
Balance June 30, 1906.....	.....	4,982 62
Total:	<hr/> \$552,880 52	<hr/> \$552,880 52
	<hr/> <hr/>	<hr/> <hr/>

*School Fund.*THE PRODUCTIVE SCHOOL FUNDS FOR YEAR ENDING JUNE
30, 1906.

Certificates of land sales	\$13,014 67
Loans to individuals.....	1,410 74
Racine city loans.....	297 80
Loans to school districts.....	1,116,015 08
State certificates of indebtedness	1,563,700 00
Durand city bonds.....	22,600 00
Wauwatosa city bonds.....	14,000 00
Amherst village bonds.....	500 00
Grand Rapids city bonds.....	56,000 00
Ashland city bonds.....	25,000 00
Westby village bonds.....	2,100 00
Ashland county bonds.....	20,000 00
Chilton town bonds.....	17,400 00
Chilton city bonds.....	7,600 00
Columbus city bonds.....	25,000 00
Elroy city bonds.....	13,350 00
Eau Claire city bonds.....	30,000 00
Highland village bonds.....	2,400 00
Milwaukee school bonds.....	60,000 00
Superior city bonds.....	272,000 00
Boscobel city bonds.....	6,500 00
Bayfield county bonds.....	64,000 00
Tomahawk city hall bonds.....	7,200 00
Oconomowoc city bonds.....	9,500 00
West Bend city bonds.....	6,000 00
Mondovi city bonds.....	16,400 00
La Crosse county bonds	1,000 00
Loan to Brown county.....	21,750 00
Loan to Chippewa county.....	20,210 48
Loan to Oneida county.....	8,000 00
Loan to Trempealeau county.....	49,000 00
Loan to city of Chippewa Falls.....	3,000 00
Loan to city of Green Bay.....	10,000 00
Loan to city of Menasha.....	7,000 00
Loan to city of Oconto.....	14,000 00
Loan to city of Phillips.....	533 33
Loan to school directors, town of Florence.....	2,800 00
Loan to school directors, town Sugar Camp & Pine Lake.....	720 00
Loan to school directors, city of Madison.....	24,000 00
Loan to city of Waupaca.....	3,000 00
Loan to town of Knight.....	500 00
Loan to Richland county.....	17,333 34
Loan to town of Superior	23,400 00
Loan to school board, town of Superior.....	500 00
Loan to Portage county.....	30,000 00
Loan to Ashland county.....	29,333 32
Loan to city of Mineral Point.....	27,000 00
Loan to city of Madison.....	25,000 00
Loan to town of Bergen.....	900 00
Loan to school board, town of Morse.....	6,933 34
Loan to Grant county.....	21,070 40

Total productive: \$3,718,972 50

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.

	1905	1906
Mill tax	\$1,089,855 53	\$1,166,890 00
Interest on land certificates & School Dist. Loans	30,439 04	34,893 62
Interest on certificates of indebtedness..	109,459 00	109,459 00
Interest from bank depositories.....	5,626 86	5,240 91
Refund school apportionment.....	254 80	32 19
Interest on bonds.....	51,830 90	27,092 75
Interest on special loans.....	15,825 45	14,842 40
Delinquent tax Washington Co.....	.....	145 72
Transfer gen'l fund, Chap. 313, Laws 1903.	200,000 00	198,542 31
Total:	\$1,503,291 58	\$1,557,138 90

DISBURSEMENTS.

Apportionment of counties.....	\$1,498,849 71	\$1,557,209 83
Excess interest refund.....	6 15	12 48
Excess interest refunds Superior bond ..	125 00	.....
Total:	\$1,498,980 86	\$1,557,222 31

RECAPITULATION.

Balance on hand June 30, 1904.....	\$ 172,504 35	.....
Receipts for two years.....	3,060,430 48	.....
Disbursements for two years.....	.....	3,056,203 17
Balance July 1, 1906 .....	.....	176,731 66
Total:	\$3,232,934 83	\$3,232,934 83

School Fund Income.

SCHOOL FUND INCOME.

	1905	1906
Apportionment to counties:		
Adams	\$6,338 64	\$6,716 07
Ashland	14,709 80	15,144 33
Barron	21,526 68	22,468 00
Bayfield	9,266 88	10,120 36
Brown	35,119 28	36,489 62
Buffalo	12,128 48	12,408 01
Burnett	7,063 84	7,448 43
Calumet	12,602 80	12,955 28
Chippewa	22,326 36	23,864 33
Clark	22,022 56	23,061 56
Columbia	19,821 48	20,566 66
Crawford	12,596 92	12,641 39
Dane	44,427 57	46,128 73
Dodge	30,460 36	31,043 16
Door	14,188 44	14,955 21
Douglas	19,208 00	22,250 72
Dunn	19,421 64	19,936 89
Eau Claire	24,596 04	25,397 46
Florence	2,363 76	2,549 21
Fond du Lac	32,240 04	32,896 23
Forest	2,165 80	2,897 28
Gates	6,113 24	6,697 96
Grant	25,868 93	25,801 88
Green	14,286 44	14,589 02
Green Lake	11,264 12	11,575 03
Iowa	14,756 84	15,677 50
Iron	4,249 28	5,474 67
Jackson	12,890 92	13,190 66
Jefferson	23,718 26	23,496 14
Juneau	14,300 16	14,496 47
Kenosha	14,860 72	16,353 54
Kewaunee	12,916 40	12,949 24
La Crosse	29,280 44	30,101 52
Lafayette	13,541 64	14,295 26
Langlade	10,985 80	11,736 00
Lincoln	13,567 12	14,723 81
Manitowoc	31,401 16	32,902 23
Marathon	38,837 40	40,874 50
Marinette	25,554 48	26,415 52
Marquette	8,002 68	8,011 77
Milwaukee	238,533 96	250,701 23
Monroe	19,866 56	20,172 30
Oconto	18,478 88	19,490 24
Oneida	6,054 44	7,229 12
Outagamie	33,308 24	33,791 56

School Fund Income.

	1905	1906
Apportionment of counties—continued.		
Ozaukee	12,406 80	12,677 60
Pepin	5,372 36	5,512 89
Pierce	15,972 04	16,085 92
Polk	15,160 60	15,743 90
Portage	24,464 72	24,441 77
Price	8,712 20	9,649 54
Racine	32,308 64	33,387 12
Richland	13,004 60	13,496 50
Rock	34,296 08	34,833 74
St. Croix	19,712 44	20,172 30
Sauk	22,036 28	22,041 46
Sawyer	2,412 76	2,836 92
Shawano	22,469 44	23,482 06
Sheboygan	37,263 52	37,833 66
Taylor	9,580 48	9,830 62
Trempealeau	17,369 52	17,802 16
Vernon	20,033 16	20,858 41
Vilas	2,448 04	2,388 24
Walworth	16,801 12	16,902 82
Washburn	5,215 56	5,812 67
Washington	17,263 68	17,496 35
Waukesha	21,920 64	22,437 81
Waupaca	22,328 32	23,005 22
Waushara	11,424 84	12,261 14
Winnebago	38,392 48	39,716 89
Wood	23,245 91	23,816 02
Total:	\$1,498,849 71	\$1,557,209 83

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 324.93.

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

RECEIPTS.

	1905	1906
Payment on land certificates.....	\$500 00	\$218 00
Loans	13,266 51	27,595 70
Bonds	2,500 00	2,500 00
Total:	<u>\$16,266 51</u>	<u>\$30,313 70</u>

DISBURSEMENTS.

School district loans.....	\$10,000 00	\$22,000 00
Special loans	5,000 00	3,090 00
University loan	13,862 52	.....
Total:	<u>\$28,862 52</u>	<u>\$25,090 00</u>

RECAPITULATION.

Balance July 1, 1904.....	\$12,596 01	.....
Receipts for two years.....	46,580 21	.....
Disbursements for two years.....	.....	53,952 52
Balance June 30, 1906.....	.....	5,223 70
Total:	<u>\$59,176 22</u>	<u>\$59,176 22</u>

University Fund.

PRODUCTIVE UNIVERSITY FUND.

Invested in Due June 30, 1906.

Due on land sale certificates.....	\$1,644 00
Loans to school district	10,908 34
State certificates of indebtedness.....	111,000 00
Bonds, Greenwood City.....	2,000 00
Bonds, De Pere City.....	8,000 00
Bonds, La Crosse County.....	9,000 00
Bonds, Stanley City.....	5,000 00
Loan, Antigo City.....	6,000 00
Loan, School Board, Town of Newbold.....	900 00
Loan, School Board, Town of Brule.....	600 00
Loan, Village of Thorpe.....	2,000 00
Loan, Sturgeon Bay City.....	7,800 00
Loans, Rhinelander City.....	3,600 00
Loan, Town of Hixon.....	1,000 00
Loan, Town of Thorpe.....	1,050 00
Loan, Town of Green Valley.....	1,750 00
Loan, School Board, Town of Elcho.....	1,250 00
Loan, School Board, City of Madison.....	5,500 00
Loan, City of Rice Lake.....	1,500 00
Loan, Town of Saxon	1,000 00
Loan, School Board, Town of Grant.....	960 00
Loan, Village of Wonewoc.....	2,545 46
Loan, Village of Brenton.....	2,700 00
Loan, City of New London.....	10,000 00
Loan, Town of Laona	4,500
Loan, Village of Prairie Farm.....	2,090 00
Loan, Town of Spring Brook.....	1,000 00
Loan, School Board, Town of Lake.....	2,000 00
Loan, Village of Argyle.....	15,000 00
Loan, City of Rice Lake.....	5,000 00

Total productive: \$227,297 80

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.

	1905	1906
Interest on land contracts.....	\$176 16	\$110 36
Interest on loans	2,531 56	2,833 87
Interest on bonds.....	1,375 00	977 50
Interest on bank deposits.....	1,368 50	1,986 69
Interest on certificates of indebtedness..	7,770 00	7,770 00
U. S. Experiment station.....	15,000 00	15,000 00
U. S. Agricultural college.....	25,000 00	25,000 00
Agricultural college income transfer....	25,877 63	12,828 68
E. F. Riley, Secretary.....	203,828 66	201,576 62
General fund transfer, Chap. 468, Laws, 1905		302,000 00
General fund university tax not levied....	510,500 00	557,914 00
General fund building apportionment....		200,000 00
University trust funds transfer.....	3,611 88	352 00
General fund Agricultural institutes.....		12,000 00
General fund Washburn observatory.....		3,000 00
Trust funds loan.....	87,000 00	
Soldier monument loan.....	5,125 00	
L. W. Guy, part of warrant No. 4,096....	5,000 00	
	<u>\$894,164 39</u>	<u>1,343,349 72</u>

DISBURSEMENTS.

University Pay-Roll	\$779,337 49	\$953,874 76
Loans from Trust Funds,	32,000 00	55,000 00
Interest on Trust Funds,	106 47	64 18
Land Purchases,	68,500 00	10,000 00
Excess of interest refunded	2 69	
University Trust Funds,	5,194 76	
Insurance,	3,362 91	3,609 36
Loans from General Fund,		302,000 00
	<u>\$888,504 32</u>	<u>1,324,548 30</u>

RECAPITULATION.

Balance July 1st, 1904,	2,133 48	
Receipts for two years,	2,237,514 11	
Disbursements for two years		2,213,052 62
Balance June 30th. 1906,		26,594 97
	<u>\$2,239,647 59</u>	<u>2,239,647 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 120.

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

RECEIPTS.

	1905	1906
Received from Land sales & Contracts, ..	1,065 00	2,374 00
Received from Loans,	29,960 00	49,526 61
Received from Bonds,	10,500 00	10,500 00
	<u>341,525 00</u>	<u>62,400 61</u>

DISBURSEMENTS.

Loans,	51,476 61	61,300 00
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RECAPITULATION,

Balance July 1st. 1904	9,951 61
Receipts for two years	103,925 61
Disbursements for two years .....	.....	112,776 61
Balance June 30th, 1906 .....	.....	1,100 61
	<u>\$113,877 22</u>	<u>113,877 22</u>

Agricultural College Fund.

AGRICULTURAL COLLEGE FUND.

Invested in	Due June 30, 1906.
Due on Land Sale Certificates,	\$ 12,098 00
Due on State Certificates of Indebtedness	60,600 00
Westby Village Bonds	3,000 00
Eau Claire Bridge Bonds	15,000 00
Black River Falls City Bonds	1,500 00
Milwaukee City Bonds .....	.....
La Crosse County Bonds	30,000 00
Loan to Forest County	600 00
Loan to Iron County	7,000 00
Loan to City of Antigo	1,400 00
Loan to Town of Bayfield	2,500 00
Loan to School Board City of New London	10,000 00
Loan to School Board City of Sturgeon Bay	500 00
Loan to Town of Oconto Falls	2,000 00
Loan to School Board Ripon City and Town	500 00
Loan to the Village of Osseo	282 03
Loan to the Town of Summer	717 97
Loan to School Board Town of Crandon	2,000 00
Loan to City of Wausau	32,500 00
Loan to Barron County	15,000 00
Loan to Town of Peck	1,100 00
Loan to Town of Manitowoc	1,500 00
Loan to village of New Glarus	10,000 00
Loan to School Board Saxon	1,000 00
Loan to Town of Maine	300 00
Loan to City of Sturgeon Bay	7,500 00
Loan to Kewaunee County	20,000 00
Loan to City of Chetek	5,400 00
Loan to Town of Anson	1,300 00
Loan to City of Menomonie	12,000 00
Loan to City of Greenwood	15,000 00
Loan to City of Neillsville	2,000 00
Loan to Town of Hackley	4,000 00
Loan to City of Elkhorn	24,000 00
Total Productive	\$302,298 00

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.

	1905	1906
Interest land contracts.....	\$1,038 00	882 23
Interest on loans.....	5,160 82	4,925 06
Interest on bonds.....	2,687 22	2,197 50
Interest on state deposits.....	498 48	613 98
Interest on certificates of indebtedness..	4,242 00	4,242 00
Total	<u>\$13,626 52</u>	<u>\$12,860 77</u>

DISBURSEMENTS

Excess interest refunded	11 64	32 09
Transfer to University Fund Income	25,877 63	12,828 68
	<u>\$25,889 27</u>	<u>12,860 77</u>

RECAPITULATION.

Balance July 1st, 1904	12,262 75	.....
Receipts for two years	26,487 29	.....
Disbursements for two years .....	.....	38,750 04
	<u>\$38,750 04</u>	<u>38,750 04</u>

Normal School Fund.

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of Normal land is 1,376 53-100. The cash receipts and disbursements for the last two fiscal years have been as follows:

RECEIPTS.

	1905	1906
Payment on land certificates	\$569 00	\$466 00
Payment on land sales.....	1,395 00	120 00
Loans	139,631 70	107,058 68
Bonds	56,300 00	28,850 00
Total	<u>\$197,895 70</u>	<u>\$136,494 68</u>

DISBURSEMENTS.

Loans	\$131,621 19	\$132,775 00
Bonds	35,000 00	.....
University Fund Income	19,187 35	.....
Total	<u>\$185,808 54</u>	<u>\$132,775 00</u>

RECAPITULATION.

Balance July 1st, 1904	\$4,765 50	.....
Receipts for two years.....	334,390 38	.....
Disbursements for two years.....	.....	318,583 54
Balance June 30th, 1906.....	.....	20,572 34
Total	<u>\$339,155 88</u>	<u>\$339,155 88</u>

Normal School Fund.

PRODUCTIVE NORMAL SCHOOL FUND.

Invested in	Due June 30, 1906
Land Sale Certificates	\$1,219 00
School District Loans	170,596 05
Loans to Individuals	1,150 00
State Certificates of Indebtedness	515,700 00
Berlin City Bonds	16,000 00
Shawano City Bonds	13,000 00
Stoughton City Bonds	18,750 00
Ashland County Bonds	25,000 00
Vernon County Bonds	5,000 00
Ashland City Bonds	22,000 00
Antigo City Bonds	16,400 00
Beaver Dam City Bonds	4,000 00
Edgerton City Bonds	3,000 00
Eau Claire City Bonds	10,000 00
Glenwood Town Bonds	6,000 00
Hudson City Bonds	24,000 00
La Crosse City Bonds	10,000 00
Madison City Bonds	25,000 00
Merrill City Bridge Bonds	6,000 00
Merrill City Bonds	35,000 00
Columbus City Hall Bonds	5,000 00
Clinton City Bonds	5,500 00
Cambridge Village Bonds	6,500 00
Cameron Village Bonds	2,700 00
Stoughton City Bonds	25,000 00
Mauston City Bonds	10,000 00
La Crosse County Bonds	95,000 00
Loan to Door County	39,000 00
Loan to Sawyer County	15,000 00
Loan to Chippewa County	15,157 90
Loan to Washburn County	22,750 00
Loan to School Board City Madison	20,000 00
Loan to Village of Whitefish Bay	1,800 00
Loan to City of Clintonville	400 00
Loan to City of Fond du Lac	10,000 00
Loan to City of Menomonie	30,000 00
Loan to City of Mineral Point	1,000 00
Loan to City of New London	5,000 00
Loan to City of Prairie du Chien	9,000 00
Loan to City of Phillips	666 66
Loan to Town of Finley	900 00
Loan to Town of Richmond	2,500 00
Loan to town of Schoepke	1,050 00
Loan to Light Horse Squadron	30,000 00
Loan to Eau Claire County	94,166 70
Loan to City of Kewaunee	7,600 00
Loan to Town of West Kewaunee	4,000 00
Loan to town of Florence	500 00
Loan to City of Madison	2,500 00
Loan to School Board Town Minocqua	500 00
Loan to Town of Eagle River	1,000 00
Loan to City of Portage	10,500 00
Loan to Village of Galesville	2,000 00

Normal School Fund.

Loan to School Board Town Brule	3,666 66
Loan to Kewaunee County	6,000 00
Loan to Grant County	56,000 00
Loan to School Board Town of Crandon.....	8,000 00
Loan to Waupaca county	46,500 90
Loan to Village of Amery	1,500 00
Loan to Town of Cary	3,000 00
Loan to Town of Iron River	1,200 00
Loan to Shawano County	9,000 90
Loan to School Board, Town of Flambeau	5,000 00
Loan to School Board, Town of Jacobs	1,000 00
Loan to City of Sturgeon Bay	40,000 00
Loan to Village of Thorpe	4,000 00
Loan to Village of Brule	1,428 56
Loan to City of Wausau	16,500 00
Loan to Town of Jacobs	6,000 00
Loan to City of Barron	10,633 32
Loan to School Board Town of Wausaukee.....	5,000 00
Loan to Village of Wautoma.....	1,600 00
Loan to City of Colby.....	10,200 00
Loan to Town of Hiles.....	3,000 00
Loan to City of Black River Falls.....	12,000 00
Loan to City of Rice Lake.....	8,000 90
Loan to Town of Pelican.....	2,080 00
Loan to City of Eau Claire	25,500 00
Loan to Town of York	1,800 00
Loan to Town of Wein	900 00
Loan to Village of Hazel Green	5,400 00
Loan to Dunn County	8,000 00
Loan to School Board City of Grand Rapids.....	55,000 00
Loan to City of Madison	25,000 00
Loan to City of Marinette	13,000 00
Loan to School Board City of Madison.....	35,000 00
Loan to Trustees Village of Wonewoc	6,666 67
Loan to Town of Arpin	8,000 00
Loan to Village of Blanchardville	4,550 00
Loan to Village of Birnhamwood	8,000 00
Loan to Town of Newbold	1,800 00
Loan to School board Town of Waubeno.....	20,750 00
Loan to Iowa County	20,000 00
Loan to City of Waupaca	14,000 00
Loan to Town of Menomonie	4,000 00
Loan to Town of Shell Lake.....	10,000 00
Loan to Town of Eaton.....	1,250 00

Total Production \$1,934,431 52

Normal School Fund Income.

NORMAL SCHOOL FUND INCOME.

This fund is derived from interest on land certificates, and loans, receipts from Normal Schools, etc., and an annual tax levy, authorized by chapter 170, laws of 1899, as amended by chapter 370, laws of 1901, and chapter 135, laws of 1903. The receipts and disbursements during the last two fiscal years were as follows:

RECEIPTS.

	1905	1906
Interest on Land Certificates	\$198 72	\$232 83
Interest on Loans	34,074 91	36,229 13
Interest on Bonds	18,338 50	17,214 08
Interest on State Deposits	3,473 19	3,973 74
Interest on Certificates of Indebtedness .	36,099 00	36,099 00
General Fund Transfer Tax not levied...	230,000 00	80,000 00
General Fund Apportionments	14,000 00	7,000 00
Milage refund Secy'	421 26	745 32
Normal School	23,806 49	23,552 20
	<u>\$360,412 07</u>	<u>\$205,046 30</u>

DISBURSEMENTS.

Excess of interest refunded	18 86	4 63
Int. refunded on Special Loan Winnebago Co.	942 08	.....
State Insurance	1,156 60	1,438 36
Normal School & Teachers Institutes	282,883 44	371,129 45
	<u>\$285,000 98</u>	<u>\$372,572 44</u>

RECAPITULATION.

Balance July 1st 1904	159,408 13	.....
Receipts for two years	565,458 37	.....
Disbursements for two years .....	.....	657,573 42
Balance June 30th 1906 .....	.....	67,293 08
	<u>\$724,866 50</u>	<u>\$724,866 50</u>

RECAPITULATION.

Funds Productive June 30, 1906.	
School	\$3,718,972 50
University	227,297 80
Agricultural College	302,298 00
Normal School	1,934,431 52
Aggregate Productive	<u>\$6,182,999 82</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.

	1905	1906
Dues on Certificates of Sales	36 05	36 05
Refund on warrant No. 6390	11 18	.....
Apportionment from General Fund	15,907 46	.....
	<u>\$15,954 69</u>	<u>\$36 05</u>

DISBURSEMENTS.

Normal School Fund	7,000 00	.....
Normal School Fund Interest	258 20	.....
Portage Levee Commission	14,831 70	3,517 35
	<u>\$22,089 90</u>	<u>\$3,517 35</u>

RECAPITULATION.

Balance July 1st, 1904	9,775 00	.....
Receipts for two years	15,990 74	.....
Disbursements for two years		25,607 25
Balance June 30th 1906		158 49
	<u>\$25,765 74</u>	<u>\$25,765 74</u>

Delinquent Tax Fund.

DELINQUENT TAX FUND.

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

RECEIPTS.

	1905	1906
Taxes on State Lands	\$266 49	160 86

DISBURSEMENTS.

Apportionment to Counties:		
Adams	\$44 58	49 37
Ashland	1 47	1 68
Burnette	8 78	14 05
Clark		5 56
Chippewa	15 10	17 04
Douglas	55 18	13 76
Dunn	3 75	
Jackson		3 84
Juneau	7 00	22 59
Langlade	2 68	19 93
Manitowoc	3 97	3 88
Monroe	1 35	3 40
Oconto	8 55	
Outagamie	2 37	
Polk		7 84
St. Croix	5 19	4 74
Shawano	26 24	29 41
Sawyer	10 82	10 82
Taylor	6 60	
Vernon	7 24	
Waupaca	5 02	
Washington	1 76	1 77
Washburn	20 92	33 38
Refund O. Gunderson over payment	15 80	
Refund W. H. Ellis Erroneously collected	7 43	
	<u>\$261 80</u>	<u>\$243 26</u>

RECAPITULATION.

Balance June 30th, 1904	287 46	
Receipts for two years	427 35	
Disbursements for two years		505 06
Balance June 30th 1906		209 75
	<u>\$714 81</u>	<u>714 81</u>

Indemnity Land Fund.

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.

	1905	1906
Balance June 30th, 1905	\$10,313 83	.....
Balance June 30th, 1906 .....	.....	10,313 83

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.

	1905	1906
Balance June 30th, 1904	\$1,400 74	.....
Balance June 30th 1906 .....	.....	\$1,400 74

Miscellaneous Funds.

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

(Chap. 352 Laws 1887)

	1905	1906
Balance June 30th. 1904	\$284 45	.....
Balance June 30th. 1906 .....	.....	\$284 45
	<hr/>	<hr/>

MENOMONEE INDIAN RESERVATION TRESPASS FUND.

	1905	1906
Balance June 30th, 1904	\$9,548 10	.....
Balance June 30th 1906 .....	.....	\$9,548 10
	<hr/>	<hr/>

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.

	1905.	1906.
Balance July 1st. 1904	\$4,415 67	.....
Balance July 1st. 1906 .....	.....	\$4,415 67
	<hr/>	<hr/>

Miscellaneous Funds.

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:

	1905	1906
Balance June 30th. 1904	\$956 54	.....
Balance June 30th, 1906 .....	.....	\$956 54

MEDICAL EXAMINERS' FUND.

	1905.	1906.
Balance June 30th 1904.	\$863 31	.....
Receipts for two years,	87 11	.....
Balance June 30th, 1906 .....	.....	\$950 42
	<u>\$950 42</u>	<u>\$950 42</u>

Miscellaneous Funds.

REDEMPTION FUND.

This fund consists of moneys received for the redemption of school, University and Agricultural college lands, sold for the non-payment of interest and taxes, and that have been redeemed as provided by section 228, Wisconsin Statutes. There have been no transactions during the two years.

	1905.	1906.
Balance June 30th 1904	151 92	.....
Balance June 30th 1906 .....	.....	\$151 92

MEMORIAL HALL FUND.

RECEIPTS.

None

DISBURSEMENTS.

Sundry Persons	\$161 17	24 87
	=====	=====

RECAPITULATION.

Balance June 30th, 1904	186 04	.....
Disbursements for two years .....	.....	\$186 04
	=====	=====

Miscellaneous Funds.

STATE INSURANCE FUND.

(Chap. 68, Laws 1903.)

RECEIPTS.

	1905.	1906.
Premiums & Transfers	\$69,404 21	17,828 97

DISBURSEMENTS.

Capital Fire & Losses	\$63,919 28	6,969 44
-----------------------------	-------------	----------

RECAPITULATION.

Balance June 30th, 1904	1,653 33	.....
Receipts for two years	87,233 18	.....
Disbursements for two years		70,888 72
Balance June 30th, 1906		17,997 79
	<u>\$88,886 51</u>	<u>88,886 51</u>

WARD & SMITH FUND (SPECIAL).

The fund consists of money left by legacies for the orphans of soldiers, and is paid to said orphans on their becoming of age. There have been no transactions during the two years.

Balance June 30, 1904	\$1,111 43	.....
Balance June 30, 1906		\$1,111 43

Inspection of Illuminating Oils.

OIL INSPECTION FUND.

RECEIPTS.

	1905	1906
Berryman, M	\$125 80	\$28 20
Brink, C. L	402 50	454 40
Bell, C. E	352 30	325 80
Berg, Ole J .....	.....	461 40
Beach, H. A	101 35	161 18
Bronstad, L. C	95 00	621 80
Battles, E. J .....	.....	159 10
Berger, Theadore, A	35 90	247 80
Campbell, James	163 60	133 25
Coe, W. A	462 50	.....
Church, A. P	283 90	152 00
Christianson, M	183 35	.....
Conrad, C. B	944 00	663 80
Cook, Ambrose	129 90	174 20
Dinsmore, Robert	561 50	582 90
Douglass, R. M.	357 90	371 20
Engsberg, Conrad .....	.....	170 90
Ferris, Geo. H	832 70	874 10
Fess, Geo. E	1,352 60	609 50
Graham, C. L	300 70	278 50
Grace Harvey E .....	.....	251 60
Groetzinger, N	265 60	169 20
Gernon, S. E	547 20	571 00
Gruber, N	158 10	150 30
Harder, O. L	1,186 30	418 70
Hansen Anton .....	.....	571 70
Huie, O. L	470 60	263 60
Hedman, John	615 50	649 70
Howieson, W. H	398 70	.....
Hoppert, C. H	617 20	202 00
Hansen, C. R	50 20	15 70
Harclerood, J. M	178 00	196 50
Huckins, G. M	54 90	45 00
Hicks, J. B	129 20	153 70
Jaeger, N. C	485 70	21 70
Kelley, J. L .....	.....	413 06
Kleist, M	319 50	124 00
Kohl, H. A .....	.....	147 60
Kroening, Aug. F	416 80	416 90

Inspection of Illuminating Oils.

	1905	1906
Lytle, C. A	300 30	298 70
Leith, Robert		339 30
Lindholm, O. M	336 00	344 00
Lebeis, Caspar		431 80
Le Gendre, H	15 60	134 70
Mc Gee, James	6,061 70	6,065 30
Mohr, C. Jr	867 00	958 80
Mitchell, J. C	777 40	801 80
Mundy, T. R	62 30	.....
Mitchell, Samuel	536 80	584 10
Mitchell, James	27 20	.....
North, Ray	133 50	.....
Newstrom, C. L	28 90	.....
Nelson, A. E	58 50	69 20
Neidablski, J. C	889 50	890 60
Nason, J. F	194 28	217 99
Nicks, J. B	36 20	.....
Omundson, Jos	188 50	190 90
Oswald, Martin	217 80	227 00
Peterson, E. A	410 30	387 40
Pontbriand Geo. J		17 30
Pabodie, G. A	509 52	353 00
Peters, W. P		182 20
Reible, C	100 00	.....
Seib, John L	647 60	104 40
Stupfell, J. B		32 60
Sprague, Ava	648 60	657 90
St. Louis, Frank B		763 20
Stimmers, C. S	301 10	286 20
Smith, R. P	498 80	559 30
Schur, J. W	59 10	68 90
Severns, G. W	21 80	26 70
Stupfell, J. B	8 20	32 60
Tasker, W. H	263 50	64 80
Thompson, G. P	152 00	153 55
Thompson, F. B	393 50	.....
Taggart, J. C	90 80	111 00
Whitney, Geo. K	31 30	.....
Weil, H. A	634 00	537 60
Winter, H. C		552 50
Wrightman, W. L	210 80	250 80

Inspection of Illuminating Oils.

	1905	1906
Wood, C. H	691 40	642 80
Westman, F	639 20	643 75
Watson, G. W	199 20	.....
Wilson, Alex	28 60	222 40
Washburn, S. E	21 70	509 40
Zelle, Christ .....	.....	498 30
	<u>\$29,871 50</u>	<u>\$30,432 28</u>
	=====	=====

DISBURSEMENTS.

E. E. Mills Sal, & Exps.	\$1,832 07	\$1,819 87
Department Inspectors Sal. & Exp	20,148 02	20,555 79
Balance transferred to General Fund....	7,891 41	8,056 62
	<u>\$29,871 50</u>	<u>\$30,432 28</u>
	=====	=====

Hunting License Fund.

HUNTING LICENSE FUND.

RECEIPTS.

	1905	1906
Adams	305 10	273 60
Ashland	1,189 80	1,224 00
Barron	1,580 40	1,538 10
Bayfield	1,263 60	1,097 10
Brown	1,751 40	1,573 20
Buffalo	417 45	377 70
Burnett	330 30	285 30
Calumet	477 90	356 40
Chippewa	1,688 40	1,486 80
Clark	1,638 90	1,505 70
Columbia	1,336 10	1,176 30
Crawford	269 63	276 95
Dane	2,549 70	2,274 30
Dodge	1,589 40	1,357 20
Door	762 30	562 50
Douglas	1,465 20	1,448 10
Dunn	975 60	638 10
Eau Claire	1,149 40	1,169 10
Florence	216 00	207 90
Fond du Lac	1,398 70	1,276 75
Forest	361 80	481 50
Rusk	906 30	919 80
Grant	833 05	648 15
Green	1,193 40	929 00
Green Lake	414 90	509 40
Iowa	805 50	634 50
Iron	345 60	350 10
Jackson	560 40	619 80
Jefferson	1,186 20	1,017 90
Juneau	731 70	612 90
Kenosha	844 20	621 90
Kewaunee	311 40	448 20
La Crosse	1,355 05	1,273 75
Lafayette	626 30	583 15
Langlade	846 90	837 00
Lincoln	1,027 80	1,093 50
Manitowoc	1,012 50	879 30
Marathon	1,648 15	2,469 60
Marinette	1,377 00	1,362 60
Marquette	384 30	404 10
Milwaukee	4,909 50	5,003 10
Monroe	961 10	1,009 80
Oconto	1,157 85	1,047 60
Oneida	808 20	995 40
Outagamie	1,183 50	906 30
Ozaukee	423 90	363 60
Pepin	299 30	230 40
Pierce	618 40	478 80

Hunting License Fund.

	1905	1906
Polk	810 90	736 20
Portage	926 10	818 10
Price	796 50	813 60
Racine	1,114 20	1,040 40
Richland	447 50	474 05
Rock	1,483 20	1,456 20
St. Croix	546 30	443 70
Sauk	1,551 85	1,061 43
Sawyer	406 80	426 60
Shawano	992 70	1,055 70
Sheboygan	1,204 20	1,018 80
Taylor	777 60	788 40
Trempealeau	790 45	675 75
Vernon	581 40	668 20
Vilas	906 30	722 70
Walworth	1,163 70	929 70
Washburn	572 40	640 80
Washington	837 00	610 20
Waukesha	1,268 10	1,314 00
Waupaca	1,378 95	1,364 80
Waushara	900 00	621 00
Winnebago	2,487 00	2,251 50
Wood	1,377 90	1,169 10
Henry Overbeck, Confiscated game, carp fishing		
Confiscated game	1,975 95	6,225 02
C. D. Nelson	77 15	.....
Gen. Fund transfer to correct error	30 00	.....
W. L. Houser sec. of state, non resident hunting		
license	12,780 00	13,995 00
Total	87,673 63	88,156 20

DISBURSEMENTS.

	1905.	1906.
Game Warden Salaries & Exps	\$94,024 90	\$70,315 09
Transfer to Fish Commission .....	.....	10,000 00
	<u>\$94,024 90</u>	<u>\$80,315 09</u>

RECAPITULATION.

Balance on hand July 1st, 1904	16,633 55	.....
Receipts for two years	175,829 83	.....
Disbursements for two years .....	.....	174,339 99
Balance on hand July 1st 1906 .....	.....	18,123 39
	<u>\$192,463 38</u>	<u>\$192,463 38</u>

Miscellaneous Funds.

BANK REDEMPTION FUND.

	1905.	1906.
Balance June 30th, 1904	\$5,015 00	.....
Balance June 30th, 1906 .....	.....	5,015 00
	=====	=====

HISTORICAL LIBRARY FUND.

This fund consists of the unexpended money appropriated by the Legislature for the building of the Historical Library Building.

Balance June 30th, 1904	\$10,597 99	.....
Balance June 30th, 1906 .....	.....	10,597 99
	=====	=====

LAND DEPOSIT FUND.

RECEIPTS.

Deposits on Land Sales	\$62,575 19	\$11,437 98
	=====	=====

DISBURSEMENTS.

Land Contracts closed	\$69,002 92	13,000 18
	=====	=====

RECAPITULATION

Balance June 30th, 1904	\$9,281 69	.....
Receipts for two years	74,013 17	.....
Disbursements for two years .....	.....	82,003 10
Balance June 30th 1906 .....	.....	1,291 76
	=====	=====
	\$83,294 86	\$83,294 86
	=====	=====

Miscellaneous Funds.

STATE ARGICULTURAL SOCIETY.

RECEIPTS.

	1905	1906
State Fair & Appropriations	\$77,482 19	145,798 45

DISBURSMENTS,

Buildings, Premiums, Expenses & Etc. ...	\$65,173 76	136,024 01
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RECAPTITULATION.

Balance June 30th. 1904	\$ 6,624 16
Receipts for two years	223,280 64
Disbursements for two years .....	.....	201,197 77
Balance June 30th. 1906 .....	.....	28,707 03
	<u>\$229,904 80</u>	<u>229,904 80</u>
	=====	=====

Miscellaneous Funds.

UNIVERSITY TRUST FUND.

RECEIPTS.

	1905	1906
Mortgage Bonds & Securities	\$52,250 00	.....
Bequests	6,876 99	13,472 75
Transfers from University Fund Income	5,194 76	312 50
	<u>\$64,321 75</u>	<u>13,785 75</u>

DISBURSEMENTS.

Loan	10,000 00	1,700 00
Transfer University Trust Fund	52,250 00	.....
Bonds .....	.....	5,000 00
Transfer .....	.....	352 00
Taxes .....	.....	80 16
	<u>\$62,250 00</u>	<u>7,132 16</u>

RECAPITULATION.

Receipts for two years	\$78,107 50	.....
Disbursements for two years .....	.....	69,382 16
Balance June 30th, 1906 .....	.....	8,725 34
	<u>\$78,107 50</u>	<u>78,107 50</u>

The amounts of productive University Trust Funds, were as follows.

	1905.	1906.
Wm. Woodward, Loan	\$2,500 00	\$2,500 00
Catharine T. Adamson, Loan	5,000 00	5,000 00
Michael Carpenter, Loan	6,000 00	6,000 00
Bowman Estate, Loan	7,000 00	7,000 00
Andrew Ellickson, Loan	5,000 00	5,000 00
J. B. Jaquish, Loan	850 00	850 00
F. Craneheld, Loan	1,000 00	1,000 00
Crandon Opera House, Loan	1,500 00	1,500 00
Caroline Jennison, Loan	5,900 00	5,900 00
Dane County Title Co. Securities	10,000 00	10,000 00
Wisconsin Building Co, Securities	2,500 00	2,500 00
Henry Bissell, Loan	5,000 00	.....
B. B. Clarke, Loan	10,000 00	9,000 00
Northern Hotel, Bonds .....	.....	5,000 00
Gustav Haack, Loan .....	.....	1,700 00
Total	<u>\$62,250 00</u>	<u>\$62,950 00</u>

Miscellaneous Funds.

UNIVERSITY TRUST FUND INCOME.

RECEIPTS.

	1905.	1906.
Interest and Earnings of Trust Fund....	\$312 50	\$3,453 72

DISBURSEMENTS.

Transfer	312 50
----------------	--------

RECAPITULATION.

Receipts for two years	3,766 22	.....
Disbursements for two years		312 50
Balance June 30th, 1906		3,453 72
	<u>\$3,766 22</u>	<u>3,766 22</u>
	<u>=====</u>	<u>=====</u>

FOREST RESERVE FUND.

RECEIPTS.

	1905.	1906.
Sales of Land and Trespass		\$4,834 83

DISBURSEMENTS.

Purchase of Land	550 00
------------------------	--------

RECAPITULATION.

Receipts for 1906	\$4,834 83	.....
Disbursements for 1906		550 00
Balance June 30th, 1906		4,284 83
	<u>\$4,834 83</u>	<u>\$4,834 83</u>
	<u>=====</u>	<u>=====</u>

Miscellaneous Funds.

PORTAGE LEVEE FUND.

RECEIPTS.

Transfer from General Fund	\$5,000 00
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DISBURSEMENTS.

Expenses & Wages	2,264 57
------------------------	----------

RECAPITULATION.

Receipts for 1906	\$5,000 00
Disbursements for 1906		\$2,264 57
Balance June 30th, 1906		2,735 43
	<u>\$5,000 00</u>	<u>5,000 00</u>
	<u>=====</u>	<u>=====</u>

Special Deposits.

SPECIAL DEPOSITS.

SECURITIES, DEPOSITED BY INSURANCE, ACCIDENT & FRATERNAL CO'S, JUNE 30TH, 1906.

Wisconsin Life Insurance Co	\$109,440 00
Northwestern Mutual Life Ins. Co	100,000 00
Independent Scandanavian Working Men's Ass'n	30,000 00
Badger Protective Ass'n	1,000 00
United Commercial Travelers	1,000 00
Woodman Accident Ass'n	1,000 00
Western Relief Ass'n	1,000 00
Wisconsin Casualty Ass'n	1,000 00
Globe Fraternal Accident Ass'n	1,000 00
Grand Lodge Knights of the White Cross	2,000 00
First National Accident Society	1,000 00
Atlas Casualty Company	5,000 00
Travelers Protective Ass'n	1,000 00
Anchor Casualty Co	1,000 00
Independent Order of Foresters	50,000 00
Time Indemnity Co	1,400 00
Loyal Protective Ass'n	1,000 00
Federal Casualty Co	1,000 00
Northern Accident Co	1,000 00
North American Casualty Co	1,000 00
Wisconsin Health & Accident Co	1,000 00
Supreme Court United Order of Foresters	138,700 00
Northwestern Casualty Co	1,000 00
Union Accident & Benefit Ass'n	1,000 00
Inter-State Accident & Relief Ass'n	1,000 00
Bankers Accident Insurance Co	1,000 00
Universal Life Accident Co	2,600 00
Northwestern Accident & Benefit Ass'n	1,000 00
Chippewa Valley Casualty Co	1,000 00
Georgia Home Insurance Co	10,000 00
	<hr/>
	\$469,140 00

Special Deposits.

SECURITIES DEPOSITED BY TRUST COMPANIES, JUNE 30, 1906.

Savings Loan & Trust Co., Madison:		
Notes and Mortgages		103,700 00
Milwaukee Trust Co., Milwaukee:		
Notes and Mortgages		100,370 00
Oskosh Savings & Trust Co., Oshkosh:		
Bonds	\$25,000 00	
Notes and Mortgages	25,000 00	50,000 00
Citizens Trust Co., Milwaukee:		
Notes and Mortgages		101,750 00
Northwestern Loan & Trust Co., Kenosha:		
Notes and Mortgages		30,000 00
Wisconsin Trust Co., Milwaukee:		
Bonds	\$26,000 00	
Notes and Mortgages	75,000 00	101,000 00
Fidelity Trust Co., Milwaukee:		
Bonds	\$33,750 00	
Notes and Mortgages	31,100 00	64,850 00
Portage Mortgage Loan & Trust Co., Portage:		
Notes and Mortgages		28,274 00
Wisconsin Savings Loan & Trust Co., Hudson:		
Bonds	\$10,000 00	
Notes and Mortgages	35,450 00	
Certif. of Dep.	4,550 00	50,000 00
Central Wisconsin Trust Co., Madison:		
Certif. of Dep.	\$50,187 50	
Notes and Mortgages	58,145 15	108,332 65
Total		\$738,276 65

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, 1904, 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	<hr/> \$2,251,000 00

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY.

Statement of the valuation of taxable property of the several counties of the state of Wisconsin, as determined by the tax commissioner for 1904, and the apportionment of the tax and special charges for said year and collected in 1905.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent. .000591471513	SPECIAL CHARGES.		
			State Hospital.	Northern Hospital.	Industrial school for boys.
Adams	\$43,238 27	\$2,557 42	\$351 61	\$47 86	
Ashland	118,480 24	7,007 77		1,369 01	\$308 52
Barron	114,937 73	6,798 24	1,588 47		81 41
Bayfield	131,774 96	7,794 11		2,737 26	263 83
Brown	339,448 28	20,077 40		2,230 41	177 54
Buffalo	116,255 63	6,876 19	612 57		
Burnett	27,839 98	1,646 66	15 46		
Calumet	171,984 45	10,172 39		745 48	
Chippewa	165,328 14	9,778 69	1,273 41		579 93
Clark	183,320 24	10,842 87	1,037 33	58 28	68 42
Columbia	321,671 26	19,025 94	1,050 69		108 84
Crawford	88,635 94	5,242 56	831 48		232 12
Dane	840,188 13	49,694 74	3,398 96	217 79	451 06
Dodge	573,251 21	33,906 18	97 91	2,296 13	77 75
Door	84,839 55	5,018 02		923 34	196 27
Douglas	260,929 99	15,433 27	2,201 54	18 00	275 41
Dunn	142,978 68	8,456 78	1,211 27	86 23	221 11
Eau Claire	181,791 45	10,752 45	899 81		390 08
Florence	22,584 85	1,335 83		175 29	
Fond du Lac	487,349 01	28,825 31		1,857 58	205 26
Forest	39,921 55	2,361 25		318 21	
Gates	49,211 21	2,910 70	96 84		68 28
Grant	390,556 56	23,099 13	1,624 99		61 56
Green	296,096 77	17,513 28	1,185 89		75 42
Green Lake	158,887 33	9,397 79		795 59	93 28
Iowa	265,935 23	15,729 33	804 85	39 21	
Iron	44,105 06	2,608 69		356 94	40 14
Jackson	90,961 68	5,380 12	1,069 16		141 12
Jefferson	426,315 46	25,215 35	4 29	2,756 03	100 69
Juneau	120,472 81	7,155 20	993 44	12 18	111 85
Kenosha	237,323 26	14,037 00		1,243 55	451 39
Kewaunee	108,655 64	6,426 67		508 57	42 00
La Crosse	314,181 83	18,577 05	2,240 86		1,222 84
Lafayette	247,405 27	14,633 32	773 27	52 15	13 28
Langlade	81,720 85	4,833 46		867 44	569 34
Lincoln	89,686 85	5,304 72		751 74	216 12
Manitowoc	380,574 76	22,509 91		2,640 71	52 28
Marathon	249,622 53	14,764 46		2,358 24	202 69
Marinette	171,368 48	10,132 41		2,797 79	545 70
Marquette	58,378 74	3,452 94		764 44	
Milwaukee	3,898,011 17	230,556 28	40 28	159 35	4,231 79
Monroe	176,187 88	10,451 02	1,269 82	28 52	194 84
Oconto	124,522 01	7,365 13		2,031 72	338 22
Oneida	61,902 28	3,661 35		1,064 62	38 70
Outagamie	591,261 11	23,141 99		1,841 52	460 66
Ozaukee	163,669 55	9,680 60		694,68	
Pepin	43,307 44	2,561 52	435 63		33 42
Pierce	140,217 75	8,293 49	1,065 64		115 84
Polk	101,794 54	6,020 87	1,073 26		96 70
Portage	156,789 66	9,273 67		1,699 66	316 09
Price	56,987 74	3,370 67		1,055 30	84 56
Racine	425,498 12	25,167 01		2,255 88	287 35
Richland	132,757 92	7,852 26	680 89		
Rock	608,033 12	35,963 44	1,709 84	4 93	719 70
St. Croix	174,401 40	10,315 36	703 15		197 84
Sauk	287,526 92	17,006 42	581 66	152 52	106 55

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY—Continued.

COUNTIES.	Valuation by tax commis- sion.	State tax (for common schools only) per cent. .000591471543	SPECIAL CHARGES.		
			State Hospital.	Northern Hospital.	Industrial school for boys.
Sawyer.....	32,427 79	1,918 02	201 13		
Shawano.....	137,541 02	8,135 17		1,055 39	95 56
Sheboygan.....	465,034 38	27,505 47		3,287 47	238 81
Taylor.....	71,772 42	4,245 14		1,046 26	65 27
Trempealeau.....	146,464 19	8,663 05	1,131 29		67 13
Vernon.....	186,424 20	11,026 07	1,526 09		136 77
Vilas.....	52,952 48	3,132 00		266 15	4 00
Walworth.....	420,303 60	24,859 77	1,170 68		142 98
Washburn.....	34,730 83	*2,054 24	643 07	26 79	104 56
Washington.....	259,911 93	15,373 06		1,228 29	
Waukesha.....	436,251 27	25,803 03	5 79	2,168 13	185 12
Waupaca.....	203,510 93	12,037 10		1,766 30	104 56
Waushara.....	106,356 33	6,290 68		633 70	
Winnebago.....	541,353 54	32,019 53		2,548 12	423 67
Wood.....	151,976 58	8,988 99		1,000 28	180 25
Total	\$18,428,410 00	\$1,089,988 00	\$35,601 82	\$55,041 03	\$16,556 47

*Washburn county paid but \$1,921.77 of this amount; delinquent \$132.47.

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY—Continued.

Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1905.—Continued

COUNTIES.	SPECIAL CHARGES.					
	Home for Feeble Minded.	Chronic Insane.	Total charitable and penal.	School district loans.	Special loans.	Grand total.
Adams	\$433 72	\$729 69	\$1,562 88	\$1,030 36		\$5,150 66
Ashland	639 17	3,260 37	5,577 07	448 00	\$5,985 00	19,017 84
Barron	689 40	3,883 59	6,242 87	5,002 33	16,549 96	34,593 40
Bayfield	435 01	1,912 43	5,348 53	2,500 00	6,445 17	22,087 81
Brown	1,435 45	91 19	3,934 59	1,019 35	11,069 00	36,100 34
Buffalo	515 83	2,480 87	3,609 27	1,117 37		11,602 83
Burnett	48 17	1,505 48	1,566 11	225 52	103 50	3,544 79
Calumet	204 75	2,212 98	3,163 21	1,029 22		14,364 82
Chippewa	1,067 39		2,920 73	4,283 37	11,245 60	28,228 39
Clark	750 54	2,197 86	4,112 43	2,873 86	3,435 70	21,264 86
Columbia	1,050 29		2,209 82	1,887 67	1,972 50	25,095 93
Crawford	975 87	3,266 57	5,306 04	1,043 35	400 00	11,991 95
Dane	2,259 79		6,327 66	7,842 47	17,038 26	80,903 07
Dodge	1,162 80		3,634 59	1,711 55		39,252 32
Door	867 44	2,035 37	4,022 42	424 78	8,964 00	18,429 22
Douglas	873 19	5,194 20	8,562 34	587 50	4,060 73	28,643 84
Dunn	923 21		2,441 82	1,352 28	9,915 00	22,165 88
Eau Claire	1,459 18	13 50	2,762 57	7,773 45	11,390 93	32,679 40
Florence	108 43	409 40	693 12	523 55	1,357 50	3,910 00
Fond du Lac	1,080 53	*	3,143 37	1,967 91	2,230 00	36,166 59
Forest		174 34	492 55		2,790 33	5,644 13
Gates	433 72	592 81	1,191 65	1,817 77	1,449 80	7,369 92
Grant	1,188 94		2,875 49	5,443 20	14,383 38	45,801 20
Green	542 15		1,803 46	953 07	1,420 00	21,689 81
Green Lake	449 20	2,303 49	3,646 56			13,044 35
Iowa	531 59		1,375 65	2,205 61	3,095 00	22,407 59
Iron	108 43	1,410 49	1,916 00	990 53	3,057 50	8,572 72
Jackson	878 51	2,677 32	4,766 11	1,553 79	405 42	12,105 44
Jefferson	1,189 58		4,050 59	2,522 00	2,000 00	33,787 94
Juneau	941 80	4,582 19	6,641 46	3,529 61	1,689 62	19,015 89
Kenosha	433 72	3,404 02	5,532 68			19,569 68
Kewaunee	591 97	2,068 11	3,210 65	501 00	6,399 16	16,537 48
La Crosse	1,488 89		4,952 59	454 70		23,984 34
Lafayette	247 83	2,811 43	3,897 96	2,538 82	1,101 00	22,171 10
Langlade	114 82	1,142 41	2,694 01	1,603 37	3,110 25	12,241 09
Lincoln	443 88	2,898 28	4,310 02	184 90		9,799 64
Manitowoc	1,303 73	81 38	4,078 10	560 00	320 00	27,468 01
Marathon	1,371 10		3,932 03	4,851 59	6,342 62	29,890 70
Marinette	989 24	3,276 38	7,609 11	1,588 69	2,770 00	22,100 21
Marquette	381 29	2,061 56	3,207 29	1,256 40		7,916 63
Milwaukee	9,192 33	79 73	13,703 48	3,649 25	405 00	248,314 01
Monroe	820 92		2,314 10	5,310 65		18,045 77
Oconto	584 91	4,390 04	7,344 89	5,106 09	2,847 50	22,663 61
Oneida	510 21	1,154 27	2,767 80	376 00	5,449 70	12,254 85
Outagamie	1,114 57		3,356 75	5,573 92	117 50	32,190 16
Ozaukee	216 86	3,606 24	4,517 78	1,490 00		15,688 38
Pepin	216 86	1,455 10	2,141 01	848 02	517 50	6,068 05
Pierce	548 72	3,280 12	5,010 32	1,265 12		14,568 93
Polk	533 70	2,965 32	4,728 98	2,385 92	373 50	13,509 27
Portage	972 63	5,426 87	8,415 25	1,581 28	11,750 00	31,020 20
Price	325 29	1,946 41	3,411 56	2,539 80	1,309 33	10,611 96
Racine	1,437 36	3,055 92	7,076 51	1,270 20		33,513 72
Richland	511 54		1,192 43	2,655 38	1,916 67	13,616 74
Rock	1,853 82	93 50	4,381 29	1,864 79		42,206 52
St. Croix	1,451 25	90 08	2,442 32	2,578 77	174 30	15,510 75
Sauk	797 38		1,638 11	1,612 74		20,257 27

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY—Continued.

COUNTIES.	SPECIAL CHARGES.					
	Home for Feeble Minded.	Chronic Insane.	Total charitable and penal.	School district loans.	Special loans.	Grand total.
Sawyer.....	108 43	274 49	584 05	.....	5,700 00	8,202 07
Shawano.....	1,063 27	2,150 06	4,334 28	5,944 76	2,544 25	20,958 46
Sheboygan.....	1,182 62	.....	4,708 90	2,792 33	.....	35,006 70
Taylor.....	1,048 67	1,990 40	4,150 60	987 36	642 00	10,025 10
Trempealeau ..	684 20	.....	1,882 62	3,541 48	8,322 64	22,409 79
Vernon ..	1,067 90	206 57	2,937 33	2,607 90	.....	16,571 30
Vilas ..	102 31	604 59	977 05	.....	3,105 00	7,214 05
Walworth.....	966 36	15 85	2,295 87	3,315 40	.....	30,471 04
Washburn ..	35 77	630 74	1,440 93	1,184 73	4,125 00	8,804 90
Washington ..	861 61	.....	2,089 90	235 00	.....	17,697 96
Waukesha ..	127 31	5,134 52	7,620 87	145 60	.....	33,569 50
Waupaca ..	1,119 72	79 62	3,070 20	3,864 43	7,327 83	26,299 56
Waushara ..	462 51	1,652 27	2,748 48	3,164 73	912 00	13,115 89
Winnebago ..	2,078 23	21 65	5,071 67	1,037 15	6,590 00	44,718 35
Wood ..	1,192 35	2,646 49	5,019 37	1,761 06	3,987 54	19,756 96
Total	\$63,830 16	\$101,673 56	\$272,703 04	\$147,888 80	\$230,614 19	\$1,741,194 03

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY.

Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the tax commission for 1905, and the apportionment of the tax and special charges for said year and collected in 1906.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent. .0005975777129	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Adams	\$49,662 71	\$7,967 73	\$511 63	\$14 25	
Ashland	132,838 93	7,938 16	16 74	1,585 35	\$390 10
Barron	135,403 11	8,491 39	1,205 03		91 42
Bayfield	136,771 59	8,173 17	64	2,182 95	123 98
Brown	361,246 31	21,587 27	64	2,102 80	172 82
Buffalo	131,800 83	7,876 12	750 51		
Burnett	33,314 04	1,993 77	115 63		
Calumet	184,981 58	11,064 09		952 99	
Chippewa	184,248 29	11,010 15	1,103 33	111 97	408 81
Clark	202,182 30	12,081 96	1,351 92	279 84	25 71
Columbia	318,171 83	20,208 39	1,479 29	56 59	143 42
Crawford	96,402 71	5,760 81	731 90		88 41
Dane	902,605 25	5,937 68	2,824 61	155 75	328 62
Dodge	536,297 03	35,035 81	22 74	2,897 74	58 85
Dor	93,664 48	5,597 06		772 45	235 98
Douglas	280,543 19	16,767 03	2,407 09	47 82	493 10
Dunn	156,108 03	9,328 67	861 81	82 91	63 98
Eau Claire	196,748 34	11,757 24	995 83		155 05
Florence	25,629 86	1,531 58		151 95	
Fond du Lac	53,133 74	31,733 37		1,646 79	214 79
Forest	44,472 64	2,657 57		241 35	
Grant	419,713 37	25,082 93	1,628 99	64 71	72 40
Green	317,322 99	18,962 52	1,101 91		91 85
Green Lake	165,612 74	9,806 65		521 47	28 57
Iowa	268,891 14	15,769 73	718 02		
Iron	43,542 07	2,601 98		857 02	13 71
Jackson	103,253 42	6,170 19	1,144 57		80 97
Jefferson	438,996 83	26,233 47	83 85	2,262 57	21 99
Juneau	131,332 56	8,027 41	643 50	10 25	100 71
Kenosha	218,701 50	14,862 03		1,207 17	366 82
Keweenaw	119,142 91	7,119 72		54 72	52 14
Lafayette	329,171 27	19,670 84	2,135 27		1,396 96
Lafayette	264,647 73	15,814 76	827 62	105 85	
Langlade	92,312 83	5,516 42		1,349 21	2 9 25
Lincoln	88,893 15	5,909 63	3 42	762 87	115 84
Manitowoc	406,397 28	24,285 40	3 64	2,344 62	108 84
Marathon	287,616 44	17,187 32	3 22	3,080 19	129 10
Marquette	187,812 97	11,223 28		2,076 44	457 51
Marquette	65,546 37	3,918 10	100 84	887 08	1 42
Milwaukee	4,009,827 59	239,618 36	95 41	139 73	5,028 58
Monroe	191,911 10	11,408 18	1,165 74		152 70
Oconto	135,114 21	8,074 13		1,781 72	507 08
Oconto	68,458 14	4,090 90	2 57	1,044 20	161 56
Outagamie	413,712 89	24,722 56	6 53	1,863 36	418 53
Ozaukee	175,745 51	10,502 16	3 00	790 42	
Pepin	48,520 16	2,899 99	342 10		52 14
Pierce	151,328 97	9,222 46	905 41	31 95	124 13
Polk	115,129 01	6,879 85	1,253 70		89 27
Portage	165,503 77	9,893 14	1 71	2,210 38	457 78
Price	67,691 37	4,041 26	2 36	710 47	125 56
Racine	411,713 40	26,395 81	70 73	2,247 94	481 74
Richland	145,370 70	8,687 03	547 61		74 14
Rock	625,953 75	37,405 90	1,813 48	155 84	716 62
Rusk	55,340 69	3,307 03	109 07	11 36	151 12
St. Croix	182,927 33	11,524 91	844 73	69 86	195 55
Sauk	307,124 32	18,353 06	1,160 54		165 55

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY—Continued.

COUNTIES.	Valuation by tax commission.	State tax (for common schools only) per cent .0005975777129	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Sawyer.....	40,029 03	2,392 04	83 91		86 84
Shawano.....	158,157 83	9,451 16		97 94	54 56
Sheboygan.....	473,554 11	28,298 54		3,273 62	373 39
Taylor.....	81,395 47	4,864 01		1,157 07	70 71
Trempealeau.....	155,023 84	9,263 88	872 82		20 70
Vernon.....	207,875 04	12,422 15	1,349 26		
Vilas.....	59,361 93	3,547 34		545 04	
Walworth.....	427,625 96	25,553 97	1,227 69	33 91	54 85
Washburn.....	37,894 74	2,410 22	557 04	37 58	47 85
Washington.....	271,360 45	16,215 89	2 36	1,808 71	
Waukesha.....	443,050 60	26,475 72		1,266 03	116 12
Waupaca.....	213,098 06	12,734 27	1 50	1,077 39	15 71
Waushara.....	117,837 35	7,041 70		600 11	
Winnebago.....	550,934 04	32,922 59	16 54	2,939 82	419 09
Wood.....	184,180 24	11,003 20	1 50	801 61	87 56
Total.....	\$19,527,000 00	\$1,167,025 72	\$35,271 54	\$54,910 76	\$16,716 55

* Of this amount collected from Washburn Co., \$145.72 is for unpaid tax and penalty, levy 1904.

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY.

Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, etc., for 1906.—Continued.

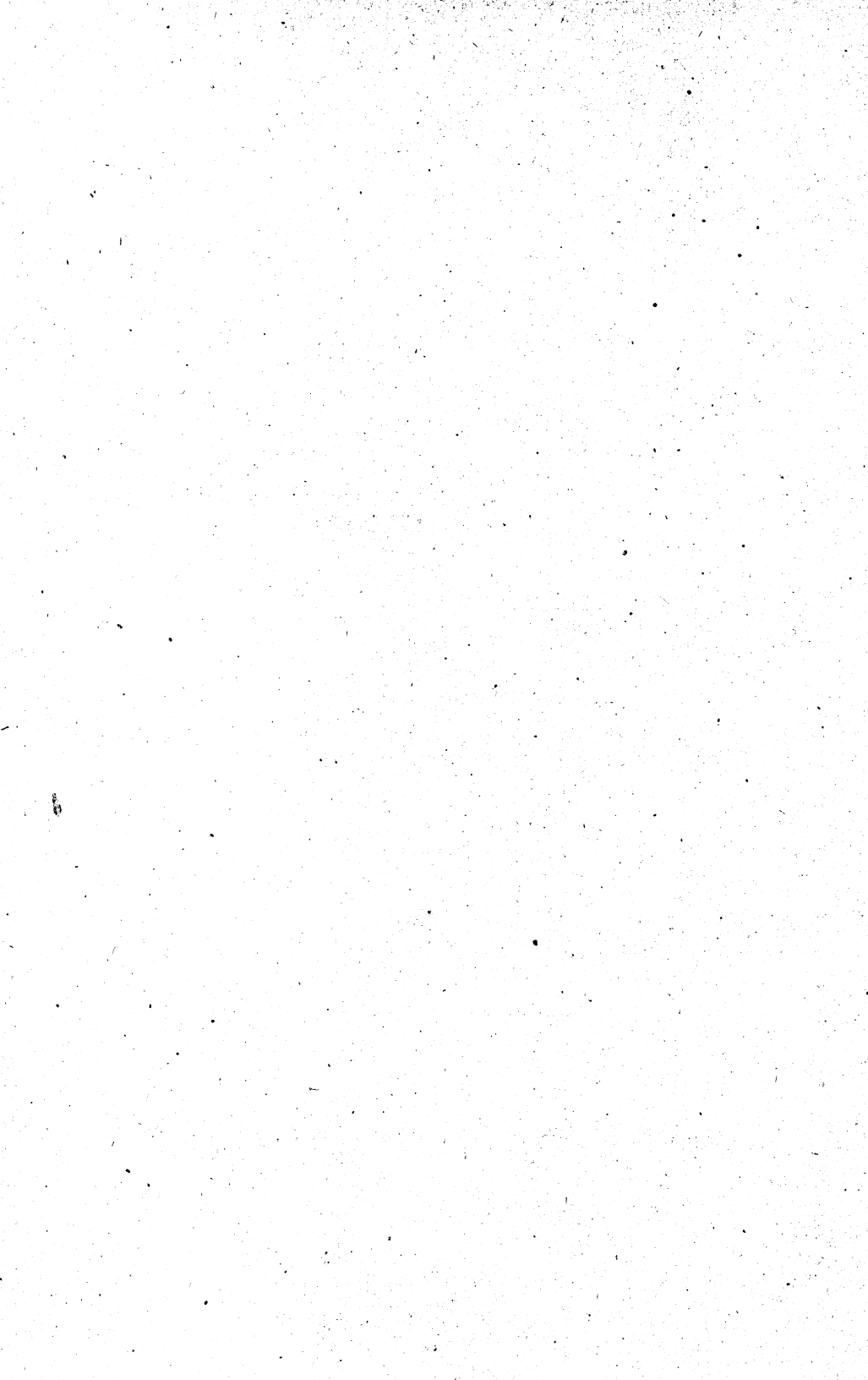
COUNTIES.	SPECIAL CHARGES.					
	Home for feeble minded.	Chronic insane,	Total charitable and penal.	School district loans.	Special loans.	Grand total.
Adams	\$432 84	\$907 79	\$1,866 51	\$1,112 12		\$5,946 36
Ashland	670 57	3,061 31	5,724 07	432 00	5,861 33	19,955 56
Barron	816 14	4,008 56	6,121 15	6,169 78	16,152 17	36,534 49
Bayfield	432 84	2,528 02	5,068 43		4,304 01	17,545 61
Brown	1,623 15	81 72	3,981 13	765 37	10,670 00	37,003 77
Buffalo	432 84	2,427 73	3,611 08	2,267 41		13,754 61
Burnett	108 21	1,292 03	1,515 87	1,146 82	100 00	4,753 46
Calumet	108 21	2,276 41	3,337 61	1,965 22		16,356 92
Chippewa	1,309 03		2,433 14	4,612 19	10,859 53	29,415 01
Clark	740 85	2,325 72	4,724 09	6,114 02	3,328 60	26,248 67
Columbia	1,082 10		2,761 40	1,158 21	1,920 00	26,048 00
Crawford	1,177 55	3,315 63	5,313 49	1,403 69	1,360 00	13,837 99
Dane	2,238 55		5,347 53	8,631 48	16,651 00	84,767 69
Dodge	865 68		3,845 01	1,685 00		40,565 82
Door	1,096 25	2,476 58	4,581 26	649 31	8,775 50	19,603 13
Douglas	1,102 10	5,037 15	9,063 26	570 00	4,598 60	31,028 89
Dunn	1,146 40		2,155 09	1,501 93	12,784 25	25,769 94
Eau Claire	1,821 88		2,972 76	7,942 45	11,253 95	33,926 40
Florence	108 21	423 34	683 50	207 10	1,315 50	3,737 68
Fond du Lac	1,340 49		3,202 07	2,835 72	1,920 00	39,695 16
Forest		182 93	424 28		4,981 83	8,063 69
Grant	1,191 41		2,957 51	8,272 58	14,202 95	50,515 97
Green	602 98		1,796 74	798 02	1,285 95	22,942 28
Green Lake	513 17	2,200 59	3,263 80	121 47		13,281 92
Iowa	541 05		1,259 07	2,214 73	3,020 00	22,263 53
Iron	199 51	1,520 77	2,591 01	964 80	2,955 00	9,112 79
Jackson	1,023 36	2,614 37	4,863 27	2,118 59	420 00	13,572 05
Jefferson	1,083 45		3,451 86	2,025 25		31,710 58
Juneau	829 48	4,865 14	6,449 08	4,676 71	1,645 78	20,798 98
Kenosha	555 10	3,273 76	5,382 85	330 21		20,575 09
Kewaunee	619 26	2,102 09	3,338 21	486 00	6,286 00	17,229 93
La Crosse	1,609 16		5,141 39	1,039 27		25,851 50
Lafayette	289 04	3,111 57	4,334 08	2,345 36	1,081 75	23,575 95
Langlade	216 42	1,290 42	3,145 30	2,299 11	3,014 00	13,974 83
Lincoln	480 24	2,670 86	4,033 23	179 45		10,122 31
Manitowoc	1,406 73	84 61	3,948 44	2,155 75	311 25	30,703 84
Marathon	1,663 68		4,976 19	5,702 99	6,087 50	33,954 00
Marquette	1,190 31	3,823 49	7,547 73	2,658 44	2,700 00	24,129 45
Marquette	364 05	2,062 62	3,446 01	1,233 25		8,594 36
Milwaukee	10,760 30	83 00	16,137 02	7,535 26	390 00	263,680 64
Mouree	838 67		2,157 11	5,377 07		19,002 36
Oconto	742 34	4,683 36	7,714 50	4,794 30	2,750 00	23,332 93
Oneida	510 00	1,327 15	3,015 48	362 00	6,257 44	13,755 82
Outagamie	1,190 31		3,475 78	5,456 20	114 00	33,768 54
Ozaukee	216 42	3,925 04	4,934 88	2,146 25		17,583 29
Pepin	216 42	1,528 65	2,139 21	1,099 60	500 00	6,638 80
Pierce	541 05	3,297 51	4,900 05	722 40		14,844 81
Polk	840 76	3,003 86	5,187 59	3,014 96	363 00	15,445 40
Portage	1,174 85	5,439 87	9,284 59	2,401 35	11,400 00	32,976 08
Price	355 75	2,039 02	3,233 16	2,978 93	1,254 66	11,512 01
Racine	1,171 61	9,040 64	13,012 66	1,577 98		40,986 45
Richland	673 27		1,295 02	2,772 02	1,986 66	14,740 73
Rock	1,791 20		4,507 14	2,996 07		44,909 11
Rusk	533 62	478 60	1,353 77	2,294 41	1,409 20	8,364 41
St. Croix	1,449 47	91 32	2,648 93	2,989 64	166 00	17,333 48

Valuation of Taxable Property.

VALUATION OF TAXABLE PROPERTY—Continued.

COUNTIES.	SPECIAL CHARGES.					
	Home for feeble minded.	Chronic insane.	Tot. l charitable and penal.	School district loans.	Special loans.	Grand total.
Sauk.....	973 89	.....	2,299 98	2,099 97	.....	22,713 01
Sawyer.....	108 21	419 50	698 46	.....	5,525 00	8,615 50
Shawano.....	888 50	2,373 55	4,224 55	5,871 39	2,736 84	22,283 94
Sheboygan.....	1,339 41	.....	4,986 42	4,659 78	.....	37,914 74
Taylor.....	1,209 84	2,319 82	4,787 44	1,122 97	621 00	11,395 42
Trempealeau.....	750 03	.....	1,643 55	4,203 11	8,103 88	23,214 42
Vernon.....	1,349 71	.....	2,698 97	3,151 03	.....	18,272 15
Vilas.....	11 55	609 59	1,166 18	.....	1,035 00	5,748 52
Walworth.....	865 68	.....	2,182 13	3,235 50	.....	30,971 60
Washburn.....	85 36	755 70	1,483 53	3,366 85	2,546 25	9,661 13
Washington.....	865 68	.....	2,676 75	228 00	.....	19,120 64
Waukesha.....	503 98	92 26	1,978 39	140 00	.....	28,594 11
Waupaca.....	1,555 09	47 91	2,697 60	5,538 83	7,648 50	28,619 20
Waushara.....	324 63	1,885 49	2,819 23	4,292 52	884 00	15,028 45
Winnebago.....	2,352 38	.....	5,727 83	1,008 99	1,350 00	41,009 41
Wood.....	1,259 95	2,775 80	4,926 42	2,293 91	3,986 00	22,212 53
Total.....	\$70,462 22	\$106,012 75	\$23,403 82	\$180,481 09	\$220,972 93	\$1,851,893 56





THIRD BIENNIAL REPORT

OF THE

ATTORNEY GENERAL

OF THE

STATE OF WISCONSIN

FOR THE

Biennial Period Ending June 30, 1906.

LAFAYETTE M. STURDEVANT,

Attorney General.



MADISON, WIS,
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1906.

ATTORNEY GENERAL'S OFFICE.

LAFAYETTE M. STURDEVANT.....*Attorney General*

ALBERT C. TITUS.....*Assistant*

FRANK T. TUCKER.....*Second Assistant*

JOSEPH E. MESSERSCHMIDT.....*Law Examiner*

CALVIN A. STEDMAN.....*Clerk*

MEDA STURDEVANT.....*Stenographer*

FANNY G. CLEMONS.....*Messenger*

ATTORNEYS GENERAL OF WISCONSIN

From the Organization of the State.

JAMES S. BROWN, Milwaukee.....from June 7, 1848, to Jan. 7, 1850
S. PARK COON, Milwaukee.....from Jan. 7, 1850, to Jan. 5, 1852
EXPERIENCE ESTABROOK, Geneva.....from Jan. 5, 1852, to Jan. 2, 1854
GEORGE B. SMITH, Madison.....from Jan. 2, 1854, to Jan. 7, 1856
WILLIAM R. SMITH, Mineral Point.....from Jan. 7, 1856, to Jan. 4, 1858
GABRIEL BOUCK, Oshkosh.....from Jan. 4, 1858, to Jan. 2, 1860
JAMES E. HOWE, Green Bay.from Jan. 2, 1860, to Oct. 7, 1862
WINFIELD SMITH, Milwaukee.....from Oct. 7, 1862, to Jan. 1, 1866
CHARLES R. GILL, Watertown.....from Jan. 1, 1866, to Jan. 3, 1870
STEPHEN S. BARLOW, Dellonafrom 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, Madisonfrom Jan. 5, 1891, to Jan. 7, 1895
WILLIAM H. MYLREA, Wausaufrom 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

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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—Pursuant to the provisions of Chapter 94, Laws of Wisconsin for 1901, I have the honor to submit my official report covering the biennial period ending June 30, 1906, containing an account of all matters pertaining to this office for the biennial period and the substance of all legal opinions rendered by me on matters of public interest.

L. M. STURDEVANT,

Attorney General.

Dated, Madison, Wisconsin, August 13th, 1906.

COLLECTIONS.

The following is a statement of collections from various sources which have been paid directly to the attorney general and by him paid to the State Treasurer covering the biennial period ending June 30th, 1906.

This list does not include collections which have been paid to the State Treasurer without passing through the attorney general's hands:

May 19th, 1905, costs in case of National Casualty Co. vs. Host	\$25.00
May 16, 1905, costs in case of Melvin A. Hoyt vs. State of Wisconsin, in Supreme Court of the U. S.	20.00
May 16, 1905, interest on license fees in case of State of Wisconsin vs. Peoples Telephone Co. and costs on same	87.74
June 9, 1905, costs in case of Northern Pacific Railway Co. vs. State of Wisconsin, et al., order of circuit court, Douglas County changing place of trial	10.00
June 17, 1905, costs in case of State of Wisconsin vs. Chicago & Northwestern Railway Co.	10.00
July 1, 1905, costs imposed by court for permission extended defendants to amend answer in cases State vs. C. M. & St. P. & C. St. P. M. & O. Railway Companies	20.00
August 18, 1905, costs of Minneapolis, St. Paul & Sault Ste Marie Railway Co. Same	10.00
Sept. 5, 1905, in case of State of Wisconsin vs. M. St. P. & Sault Ste Marie Ry. Co. Same	10.00
Oct. 19, 1905, in seven railroad cases. Same	70.00

Collections.

Dec. 4, 1905, costs collected in suit of State of Wisconsin vs. Aikens, Hoyt & Heugin.....	213.36
Dec. 4, 1905, penalty and costs in case of State of Wisconsin vs. Pullman Company.....	504.80
Jan. 15, 1906, hunting licenses collected and not remitted and costs in case of State vs. W. J. Kregel, County clerk of Marathon Co.....	588.60
March 12, 1906, penalty and costs collected in case of State of Wisconsin vs. C. M. & St. P. Ry. Co. for violating statute requiring inspection of cattle	31.70
May 12, 1906, balance of costs taxed in Supreme Court in case of State and Crane vs. Wisconsin Central Railway Co	34.75
Total	\$1635.95

Civil Cases Disposed of.

CIVIL CASES DISPOSED OF.

PENALTY.*Railroad Cases.*

State of Wisconsin vs Chicago, St Paul, Minneapolis & Omaha Ry Co.

Action commenced in Dane County circuit court for collection of \$10,000 for not paying license fee on full gross earnings. Facts stipulated. Judgment in circuit court rendered for state. Appeal taken, judgment reversed and cause remanded with directions to render judgment dismissing complaint. June 21, 1906.

State of Wisconsin vs Chicago & Northwestern Railway Co.
Same.

State of Wisconsin vs. Minneapolis, St. Paul and Sault Ste Marie Railway Co.
Same.

State of Wisconsin vs. Chicago Milwaukee & St. Paul Railway Company.
Same.

State of Wisconsin vs Chicago, Milwaukee & St Paul Railway Company.

Action for penalty brought in circuit court for Dane County, against defendant for shipping cattle into the State for dairy purposes without certificate of inspection.

Civil Cases Disposed of.

Action dismissed Jan. 19, 1906, upon settlement by defendant paying \$50.00 minimum penalty and \$1.70 costs, total being \$51.70.

Circuit Court Dane County.

State of Wisconsin vs. People's Telephone Co. Sued for penalty. Case dismissed, 1905, defendant paying \$67.14 in interest on license fee due, and costs, amounting to \$20.60.

State of Wisconsin vs Peter Neergard.

Error to circuit court of Kenosha County. Action brought under fish and game laws. Decision for state, and defendant appealed. Reversed March 13, 1905. 102 N. W. 899. 124 Wis. 414.

State of Wisconsin vs Pullman Company.

Action to recover penalty for doing business in this state without filing its articles of incorporation with Secretary of State. Settled. Defendant paying penalty of \$500 and costs \$4.80.

AD VALOREM TAX CASES.

These cases were brought to set aside the tax for the year 1904, under the ad valorem tax law. All action pending except the case of Chicago & Northwestern Railway Co. vs. State of Wisconsin, et al. This case was decided for state, June 21, 1906, and practically settles all other cases brought to set aside railroad taxes.

Chicago, Milwaukee & St. Paul Railroad Co. vs. State of Wisconsin. Minneapolis, St Paul & Sault Ste Marie Railway Co. vs State of Wisconsin. Chicago & Northwestern Railway Co. vs. State of Wisconsin. Northern Pacific Rail-

Civil Cases Disposed of.

way Co. vs State of Wisconsin. Wisconsin Western Railway Co. vs. of Wisconsin. Wisconsin Central Railway Co. vs State of Wisconsin. Abbotsford & Northwestern Railway Co. vs. State of Wisconsin. Glenwood & Northern Railway Co. vs State of Wisconsin. Oshkosh Transportation Company vs. State of Wisconsin. Chicago, Burlington & Quincy Railway Co. vs. State of Wisconsin. Illinois Central Railway Co. vs. State of Wisconsin. Chicago, St. Paul, Minneapolis & Omaha Railway Co. vs. State of Wisconsin. Lake Superior Terminal and Transfer Railroad Co. of Wisconsin vs. State of Wisconsin, et al.

SECOND AD VALOREM TAX CASES.

These actions brought to set aside taxes for year 1905, under ad valorem tax law. Decision of Supreme Court for State in case of Chicago & Northwestern Railway Co. vs. State of Wisconsin, et al. settles these cases.

Northern Pacific Railway Co. vs State of Wisconsin. Chicago & Northwestern Railway Co. vs. State of Wisconsin. Wisconsin Western Railway Co. vs. State of Wisconsin. Illinois Central Railway Co. vs State of Wisconsin. Chicago, Milwaukee & St. Paul Railway Co. vs. State of Wisconsin. Chicago, St. Paul, Minneapolis & Omaha Railway Co. vs. State of Wisconsin. Lake Superior Terminal and Transfer Railway Co. vs. State of Wisconsin. Minneapolis, St Paul and Sault Ste Marie Railway Co. vs. State of Wisconsin.

State of Wisconsin ex rel Attorney General vs. Duluth Street Railway Company and Duluth Superior Traction Company.

This action was commenced in the circuit court of Douglas county to annul the franchise of defendant. Judgment for State declaring franchise null and void rendered Oct. 9, 1905.

Civil Cases Disposed of.

INJUNCTION.

John J. Kempf vs. W. D. Connor, et. al. Action commenced in Milwaukee County circuit court by plaintiff restraining defendants from keeping his name off official ballot. Judgment for plaintiff entered Oct. 29, 1904, sustaining injunction and placing Kempf's name on official ballot.

State of Wisconsin vs. Robbins Railroad Co. Action commenced restraining railway companies from building roads on state lands and suing for damages for trespass. Settled, defendant purchasing right of way over the lands for \$564.57 and paying costs amounting to \$128.74.

The Equitable Life Insurance Company of the United States, plaintiff, vs. Zeno M. Host, Commissioner of Insurance.

Action commenced by plaintiff company in circuit court of Dane County to prevent insurance commissioner from issuing order prohibiting plaintiff from transacting business in Wisconsin. Reversed Feb. 21, 1905. 124 Wis., 657.

State of Wisconsin vs. The Madison Interurban & Traction Co. Action begun in circuit court for Dane County suing for injunction to restrain defendant from placing poles on State property surrounding Capitol park. Case settled, defendant setting posts within curb.

State of Wisconsin vs. Stoughton State Bank.

Action begun to close bank on account of insolvency settled. bank being placed in sound condition.

Civil Cases Disposed of.

FEDERAL COURT.

Circuit Court of the United States.

Prudential Life Insurance Company vs Zeno M. Host, as Commissioner of Insurance.

This action was brought by the plaintiff against the defendant and a temporary injunction procured restraining him from revoking the license of the plaintiff to transact the business of life insurance in the State of Wisconsin. Stipulation dismissing the case was filed Jan. 27, 1906.

MANDAMUS.

National Casualty Company vs. Zeno M. Host, Commissioner of Insurance.

Action of mandamus brought by plaintiff company of compel commissioner of Insurance to issue license to plaintiff to do insurance business in this State. Stipulation filed dismissing case May 1, 1905. Order dismissing case entered and defendant awarded \$25.00 costs.

CERTIORARI.

State of Wisconsin ex. rel. Milwaukee Medical College vs. State Board of Dental Examiners.

Action brought for the purpose of reversing the decision of the board which held the college disreputable. Case tried in Milwaukee County circuit court. Judgement for plaintiff. Appealed by defendant to Supreme Court. Judgment affirmed March 20, 1906.

CIVIL SERVICE EXEMPTION.

State of Wisconsin upon relation of Marcus C. Bergh, Commissioner of Banking, vs. S. E. Sparling, T. J. Cunningham and Otto Gaffron constituting the Civil Service Commission of the State of Wisconsin. Original action in Supreme Court

Civil Cases Disposed of.

Judgment ordered that an absolute writ of prohibition issue forthwith commanding the defendants as members of the State Civil Service Commission to absolutely refrain from proceeding to enforce any of the powers vested in them by Chapter 362 of the laws of 1905, or any of the penalties prescribed by that act, against relator or any other officer or employee in the Banking department of this State, without costs, relator to pay the fees of the clerk of this Court, June 21, 1906.

CONDEMNATION PROCEEDINGS.

Circuit Court of Brown County.

Action commenced by State Board of Control for condemnation of lands to be used for state reformatory. Value of 80 acres fixed by commissioners appointed, at \$187.50 an acre, Nov. 21, 1904.

INHERITANCE TAX CASE.

Herman Nunnemacher, as trustee under the last will and testament of Edward Vernham Hull, deceased, vs. State of Wisconsin.

Original action brought in Supreme Court to test validity of Chapter 44, laws of 1903, imposing a tax on inheritances.

Argued in Supreme Court on the demurrer of the State to plaintiff's complaint. Reargument ordered. Demurrer sustained, June 21, 1906.

MISCELLANEOUS CASES.

State of Wisconsin ex rel. Pabst Brewing Company vs. Paul D. Carpenter, County Judge of Milwaukee County, and Walter L. Houser, Secretary of State. Original action in Supreme Court.

Action brought by relator contending that County Court of Milwaukee County has no jurisdiction to compel the produc-

Civil Cases Disposed of.

tion of books and records for purposes of appraising estate. Peremptory writ awarded as prayed for by relator. June 21, 1906.

State of Wisconsin vs. The United States Fidelity & Guaranty Company.

Action brought in the Dane County circuit court for default of W. J. Kregel, ex-county clerk, Marathon county, for hunting license fees collected. Settled Jan. 9, 1906, by payment of the amount of claim and fees for service of summons, total being \$588.60.

State ex rel. Attorney General vs. Fraternal Home Purchasing Agency.

Action brought in Milwaukee County circuit court, to annual defendant's franchise and for the appointment of a receiver. Judgment for plaintiff and receiver appointed.

In re Bank of Plainfield.

Action commenced by Attorney General in circuit court of Waushara county to close up business of Bank of Plainfield and for appointment of receiver. Order appointing C. H. Frost, receiver, and stipulation that court order a forty per cent dividend entered Oct. 18, 1904.

State of Wisconsin v. Stoughton State Bank.

Action brought in Dane County circuit court for purpose of appointing receiver on account of insolvency of bank. Case settled, the bank having supplied the deficiency in its capital.

Ashland County Circuit Court.

Marcus C. Bergh, Commissioner of Banking vs. Security Savings Bank.

Action commenced for appointment of receiver. Appeal taken from decision of Hon. J. K. Parish, denying petition asking appointment of substitutes as parties plaintiff. Order reversed by Supreme Court and motion granted for substitutes. Sept. 27, 1904.

Civil Cases Disposed of.

Fond du Lac Courty Court.

In re estate of Charles N. Fletcher, deceased.

Application to determine inheritance tax, April 26, 1906.

In re estate of George W. Lusk, deceased.

Application to determine inheritance tax, April 26, 1905.

Milwaukee County Court.

In re last will and testament of Frederick Pabst, deceased.

Contest between heirs os said estate and the State involving property claimed by state to have been transferred by Pabst in contemplation of death and that tax is due thereon. Amount transferred of value \$4,000,000.

County Court for Chippewa County.

In re will of George Walter, deceased.

Petition for rehearing of claims deducted from value of estate in determining inheritance tax sent to D. E. Cork, District Attorney, Chippewa Falls, to be filed with county court, Jan. 6, 1905. Rehearing held Feb. 21, 1905, before county court and order entered fixing inheritance tax at \$104.50.

PETITIONS BEFORE ATTORNEY GENERAL.

In re petition of City of Racine.

Petition granted by Attorney General to bring suit against the Chicago & Northwestern Railway Company to compel construction of safety gates, Nov. 22, 1904.

In re petition of Drummond Packing Co.

Petition for leave to bring action in name of State vs. C. St. P. M. & O. Ry. and C. M. & St. P. Ry. Companies to remove

Civil Cases Disposed of.

obstructions from highways in city of Eau Claire, denied, but without prejudice to right of petitioner or any citizen of the State to bring action, Oct. 19, 1904.

In re petition of Charles McCarthy.

To bring suit for annulment of charter of Twentieth Century Co. Argued Feb. 1, 1905. Petition denied.

In re annulment of franchise to Clouden Stoughton and Luke Stoughton to build and maintain dam across Rock river, Jefferson County.

Action authorized and brought by State.

In re ex rel. vs. City of Green Bay.

Petition for leave to bring action restraining common council of City of Green Bay from calling election to grant fifty year franchise to Fox River Electric Railway & Power Co., granted.

Civil Cases Pending.

CIVIL CASES PENDING.

RAILROAD TAX CASES.

These actions brought by the state to collect the balance of license fees claimed to be due the state from the several railway companies, based upon the claim made by the state that the railway companies have not made a true statement of their gross earnings upon which the tax is computed. The cases are:

State of Wisconsin vs. Wisconsin Central Railway Co.

State of Wisconsin vs. The Chicago, St. Paul, Minneapolis & Omaha Railway Co.

State of Wisconsin vs. Chicago, Milwaukee & St. Paul Railway Co.

State of Wisconsin vs. Chicago & Northwestern Railway Co.

State of Wisconsin vs. Minneapolis, St. Paul & Sault Ste. Marie Railway Co. The defendants all demurred—argued—demurrers overruled.

PENALTY.

State of Wisconsin vs. Illinois Central Railway Co.

Actions commenced for penalty against defendant for shipping cattle from outside the state to the stations of Argyle, Dill and South Wayne, without certificate of inspection. Three separate cases brought.

State of Wisconsin vs. Wisconsin Central Railway Co.

Action commenced in Dane County circuit court for collec-

Civil Cases Pending.

tion of penalty of \$10,000 for not paying full license fee on full gross earnings.

State of Wisconsin vs. Wisconsin Telephone Co.

Action for penalty for discrimination in telephone rates, in violation of Chapter 389, Laws of 1905.

MANDAMUS.

State of Wisconsin ex rel. Francis E. McGovern, vs. Orrin T. Williams, Circuit Judge for Milwaukee County.

Reargument ordered and case to be placed on calendar and heard at foot of first assignment in January, 1907, unless otherwise ordered.

Action brought in Supreme Court by the State to compel Judge Williams to vacate an order sustaining a demurrer to an indictment.

State of Wisconsin ex re. A. L. W. Titel vs. State Board of Dental Examiners of Wisconsin.

Action brought to compel Dental Examiners to award licenses to plaintiffs to practice dentistry in Wisconsin.

Same.

2. T. F. Mathews.
3. T. W. Coad.
4. Charles Matheson.
5. P. S. Hollis.
6. C. A. Scanlon.
7. W. L. Tiedeman.
8. Walter L. Holcomb.
9. F. A. Trager.
10. H. F. Theil.
11. G. W. Blasser.
12. R. H. Johnson.
13. Thomas E. Johnson.
14. John. W. Mudroch.
15. W. R. Cressey.
16. C. F. Campbell.
17. H. G. Bridgeman.
18. P. E. Kabel.

Civil Cases Pending.

INJUNCTION.

Mississippi River Logging Company vs. Walter L. Houser as Secretary of State.

Action brought to restrain defendant from revoking plaintiff's license to do business in this state on account of plaintiff's failure to file proper report.

USURPATION.

Oconto County Circuit Court.

State of Wisconsin vs. Herbert F. Jones.

Usurpation of office of County Judge of Oconto county. Judgment rendered against defendant. Appealed to Supreme Court.

ACTION FOR EJECTMENT.

E. J. Comstock vs. John T. Boyle, Margaret A. Boyle, his wife, et. al.

Suit brought to recover land in city of Fond du Lac which had been sold to Boyle by State.

Rock County Circuit Court.

State of Wisconsin ex rel. L. M. Sturdevant, Attorney General, vs. Pliny Norcross.

Action brought to abate dam on Rock river. Demurrer to complaint sustained—State appealed to Supreme Court.

CERTIORARI.

H. L. Markham, et. al. vs. City of Manitowee.

Appeal from decision of State Superintendent of Public Instruction, to Supreme Court.

Criminal Cases Disposed of.

CRIMINAL CASES DISPOSED OF.

Supreme Court.

William Sonnenberg, plaintiff in error, vs. State of Wisconsin, defendant in error.

Bastardy. Error to Municipal Court of Jackson County. Affirmed Jan. 31, 1905. 102 N. W., 233, 124 Wis., 124.

State of Wisconsin, Plaintiff, vs. Herman Bisping. Brought before court upon certified questions submitted by judge of Municipal Court for Milwaukee County in accordance with the provisions of Section 4721, Wisconsin Statutes of 1898.

Placing obstruction on Railway track. Court ordered to proceed with sentence, Nov. 15, 1904. 101 N. W., 359, 123 Wis., 267.

Charles James, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Rape. Error to Municipal Court of Milwaukee County. Affirmed Jan. 31, 1905. 102 N. W., 320, 124 Wis., 130.

Albert Ullman, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Assault with intent to kill. Error to circuit court of Dodge County. Affirmed April 5, 1905. 103 N. W., 6, 124 Wis., 602.

William Kenny and Elmer McCombe, Plaintiffs in Error, vs. State of Wisconsin.

Murder. Error to Circuit Court of Bayfield County. Affirmed May 14, 1905. 102 N. W., 907.

Criminal Cases Disposed of.

John G. Holmes, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Assult with intent to kill. Error to Circuit Court of Shawano County. Affirmed Jan. 31, 1905. 102 N. W., 321 124 Wis., 133.

Frank Schmidt, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Involuntary killing. Error to Circuit Court of Shawano County. Reversed April 5, 1905. 102 N. W., 1071, 124 Wis., 516.

James M. Bates, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Obtaining money under false pretences. Error to Circuit Court of Vernon County. Reversed April 5, 1905. 103 N. W., 251, 124 Wis., 612.

William Murphy, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Bribery. Error to Circuit Court of Milwaukee County. Reversed and new trial ordered April 5, 1905. 102 N. W., 1087, 124 Wis., 635.

Stay of execution pending hearing an Appeal granted June 5, 1906.

Michael Dunn, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Bribery. Error to Circuit Court of Milwaukee County. Affirmed. Mar. 14, 1905. 125 Wis., 181.

Peter Roszczyniala, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Rape. Error to Municipal Court of Milwaukee County. Affirmed June 23, 1905. 125 Wis., 1114.

Lucile Colbert, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Arson. Error to Circuit Court of Outagamie County. Reversed and new trial ordered June 23, 1905. 125 Wis., 423.

Criminal Cases Disposed of.

Ira Steward, Plaintiff in Error. vs. State of Wisconsin, Defendant in Error.

Murder. Error to Circuit Court of Chippewa County. Reversed April 5, 1905. 102 N. W., 1079, 124 Wis., 623.

William Hanley and Joseph Trost, Plaintiffs in Error, vs. State of Wisconsin, Defendants in Error.

Malfeasance in office. Error to Municipal Court of Milwaukee County. Affirmed June 23, 1905. 125 Wis., 396.

William Simon, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Burglary. Error to Municipal Court of Milwaukee County. Affirmed June 23, 1905. 125 Wis., 439.

Charles Hintz, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Murder in third degree. Error to Circuit Court of Waukesha County. Affirmed June 23, 1905. 125 Wis., 405.

In re application of John Schinski for writ of Habeas Corpus.

Demurrer to return overruled June 23, 1905 and petitioner remanded to custody of keeper house of correction for Milwaukee County. 125 Wis., 280.

Charles Havenor, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Bribery. Error to Municipal Court of Milwaukee County. Reversed and new trial ordered, June 23, 1905. 125 Wis., 452.

John S. Johnson Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Murder in Second Degree. Error to Municipal Court of Milwaukee County. Reversed June 21, 1906.

Jacob Schutz Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Bribery. Error to Circuit Court of Milwaukee County. Reversed and new trial ordered June 23, 1905. 125 Wis., 452.

Criminal Cases Disposed of.

Arthur L. Means, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Sodomy. Error to Municipal Court of Milwaukee County. Affirmed Oct. 3, 1905. 125 Wis. 650.

Ferdinand J. Winsky, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Burglary. Error to Circuit Court of La Crosse County. Affirmed.

John Hopkins, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Abandonment and non-support. Error to Municipal Court of Waukesha County. Reversed.

Edward Koch, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Larceny. Error to Municipal Court of Milwaukee County. Reversed.

Florian Grabowski, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Taking improper and indecent liberties. Error to Municipal Court of Milwaukee County. Affirmed.

Grant Brown, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Rape. Error to Circuit Court of La Fayette County. Reversed.

Charles Busse, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Bastardy. Error to Municipal Court of Dane County. Judgment reversed and cause remanded with directions to enter judgment in favor of defendant, June 21, 1906.

Herman Paetz, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Selling liquor without license. Error to Circuit Court of Dane County. Judgment reversed and new trial ordered, June 21, 1906.

Criminal Cases Disposed of.

Frank S. Komp, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Perjury. Error to Circuit Court of Kenosha County. Judgment affirmed June 21, 1906.

Samuel T. Montgomery, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Murder. Error to Circuit Court of Monroe County. Reversed May 6, 1906.

State of Wisconsin, Plaintiff, vs. Robert L. Rudolph, Defendant.

Bribery. Error to Circuit Court of Milwaukee County. Judgment affirmed.

HABEAS CORPUS.

State of Wisconsin, Ex Rel. Sigmond Ornstine, Plaintiff in Error, vs. W. J. Cary, Defendant in Error.

Collecting usurious interest on chattel Mortgage loan. Error to Circuit Court of Milwaukee County. Application denied.

In matter of J. Colby Harrington. Application made for transfer of petitioner from State Prison at Waupun to State Reformatory at Green Bay. Relief Prayed for not granted.

In re Application of Charles McCauley for writ of Habeas Corpus.

Return to writ held sufficient, Oct. 18, 1904, and demurrer overruled. McCauley remanded to Custody of warden at State Prison. 100 N. W., 1031, 123 Wis., 31.

Albert Huegin, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Petition for Habeas Corpus. Mandate returned May 16, 1905, by United States Supreme Court, approved.

Criminal Cases Disposed of.

PROSECUTION UNDER BANKING LAW.

State of Wisconsin vs. John C. Johnson.

Embezzlement charge withdrawn. Falsifying records of bank with intention of deceiving officers. Plead guilty June 4, 1906. Fined \$1,000.

State of Wisconsin vs. Robe Dow, cashier Stoughton State Bank.

Making false report to Banking Department. Plead guilty. Fined \$1,000. and costs.

Criminal Case Pending.

CRIMINAL CASES PENDING.

James Hofer, Plaintiff in Error, vs. State of Wisconsin, Defendant in Error.

Rape. Error to Circuit Court of La Crosse County. Re-argument ordered, June 21, 1906.

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GREEN BAY GRAFT INVESTIGATION.

Investigation of Charges of Malfeasance in Office against the District Attorney of Brown County.

On April 22, 1905, complaint and petition of Sol. P. Huntington for the removal from office of district attorney of Brown County were filed in the Executive Office. At the request of the governor, the attorney general took charge of the investigation and the second assistant, Frank T. Tucker, was appointed to represent the complaint and petitioner. Attorney Samuel H. Cady appeared for the respondent. May 3, parties appeared before the governor in person and by their attorneys. Respondent moved that complaint be required to give bond for security for costs. Motion granted and bond fixed at one thousand dollars. Respondent moved that the complaint be made more specific and certain which motion was granted.

Rufus B. Smith, Court Commissioner, was appointed by the governor to take testimony and report. The taking of testimony was begun at Green Bay on June 19, and continued for three weeks. The testimony was transcribed and submitted to the governor. The district attorney was found guilty of malfeasance in office and removed from office on December 19, 1905. The decision of governor La Follette is here given in full as it contains a valuable discussion of the duties of district attorneys.

DECISION.

"In these charges it is alleged in substance, that the district attorney of Brown County was hostile to an investigation conducted by the grand jury and thereafter opposed to the pro-

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secution of the persons indicted by the grand jury; that upon such investigation as such district attorney, he neglected to perform his duty in the indictment cases so returned by the grand jury; that on March 7th, 1905, the district attorney entered a nolle in four of said cases then pending in Fond du Lac county; that such action on his part was caused by his hostility to said prosecutions, and that the same amounted to malfeasance in office. There are other matters alleged in the charges filed, as aforesaid, but it is not deemed necessary to set the same forth in this order.

To these charges the district attorney interposed an answer, in which answer he denied substantially all of the allegations in the petition.

After the joining of issue in this matter, the order was made referring it to a commissioner to take and report the testimony.

The report of the commissioner has been filed in the executive office, and the testimony and law of the case argued at length before the governor, and thereupon submitted for a decision.

The executive has been greatly aided in this matter by the exceedingly able and exhaustive briefs which have been filed on both sides, as well as by the able oral argument made by counsel. The task of the governor has been much lightened thereby.

It appears from the testimony that in the fall of 1903, there were rumors in the city of Green Bay of official corruption in the government of that city. The matter excited great interest among the people, and finally resulted in the presentation to the circuit judge of a petition for the calling of a grand jury. The judge decided that a grand jury should be summoned for such investigation.

The grand jury began its sessions shortly before the close of the year 1903. Mr. Kittell was then district attorney of Brown county. A large amount of testimony has been offered as to the conduct of the district attorney in relation to calling of the grand jury, and in relation to his attitude toward the grand jury investigation. Much has been said by way of argument on that subject. The opinion entertained by the executive upon some occurrences of a later date, makes it unnecessary to discuss the testimony upon this branch of the case. It should probably be said, however, that the testimony shows that Mr.

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Kittell fell far short of exhibiting such zeal and vigor in relation to that investigation and of such desire that crime should be unearthed, as ought fairly to be expected from the prosecuting officer of the county. His course, in this connection, gave some color to the suspicion entertained by many that he was opposed to the grand jury investigation, and to the prosecution of the persons who were accused of crime and who might be indicted.

The grand jury returned thirty-five indictments. All of them were presented to the court prior to the March 1904 term. Since then eighteen months have elapsed. Eleven of the cases have been disposed of. Seven of them have been tried by jury. With the exception of sitting at the table during the trial of one of these cases, referred to herein as the Webster case, and entering four nolle prosequis, hereafter discussed, it does not appear that Mr. Kittell did anything in relation to their prosecution. During all of this time he was the district attorney of Brown county. His incumbency of the office was a useless public burden, if he had no duties to perform. He did have duties which the governor thinks he ought to have performed, which were of a very important character. The fact that he did nothing calls loudly on him for an explanation. Some pretense of explanation has been made, but none has been offered which is satisfactory to the executive. It has not been overlooked that an assistant was appointed by the court, nor that one of the assistants of the attorney general was engaged in certain of these cases. These men performed the duties assigned to them. Why should the district attorney fail to perform his? It is said by the complainant that the reason why Mr. Kittell declined to do anything in the matter was because he was friendly to the indicted defendants, and desired their acquittal for that reason. It is admitted by Mr. Kittell that he was friendly to at least one of the defendants, Mr. Fontains, but he denies that he had any special intimacy with any of the others. This dispute need not be determined. He should have no friendship for the indicted officials which interfered with the performance of his duty as district attorney. If he had such friendship, he should have resigned as district attorney. If such friendship was not the cause of his inaction, what was the cause? It is said that he and the assistant appointed by the court did not fully agree as to methods of proce-

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ture. Such disagreements appear to have consisted of disputes before the return of the indictments. No disagreement of any importance has existed since, so far as can be discovered from the evidence.

No material disagreement has been suggested which would prevent both the district attorney and his assistant from vigorously prosecuting these indictments. With thirty-five indictments to be prosecuted and disposed of, should a district attorney be permitted absolutely to abandon the performance of his duty, even if it were proven that another lawyer, appointed by the court to assist him, disagreed with him as to the best method of procedure? If Mr. Kittell had made any attempt to do his duty according to his own ideas of proper procedure, he could have made some defense, even if the methods of his assistant should seem the wiser.

Considerable testimony has been introduced as to Mr. Kittell's conduct in the Webster case. That was the only trial in which he took any part. This trial lasted eight or nine days. The testimony shows that at the commencement of the trial, Assistant Attorney General Corrigan, Assistant District Attorney Huntington and District Attorney Kittell appeared in court, representing the state of Wisconsin. It was fairly understood that General Corrigan should open the case to the jury, and manage the introduction of the testimony for the prosecution. It was also fully understood between all three of the counsel, that Mr. Kittell should make the opening argument to the jury at the conclusion of the testimony and that Mr. Corrigan should close the argument for the state. In view of this understanding, Mr. Huntington made no preparation to argue the case. The testimony closed about four o'clock in the afternoon. During the noon adjournment immediately preceding, Mr. Kittell abruptly informed Mr. Corrigan that he would make no argument in that case. The executive regards such action as very extraordinary under the circumstances. The only reason which he assigned to Mr. Corrigan at the time for his remarkable conduct was that he did not believe the defendant to be guilty. He has since suggested some other reasons, but he gave no other at the time. Notwithstanding the practical abandonment of the case by the district attorney, and the consequent embarrassment and injury to the state's case, the jury found the defendant guilty, and the conviction was

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never appealed from. It may be possible that Mr. Kittell really thought the defendant innocent, but such belief seems so unwarranted that the governor cannot so find without evidence more cogent than had been produced. Believing that Mr. Kittell did not abandon that case because of his faith in Mr. Webster's innocence, no discussion will be indulged in as to what his proper course would have been, had he honestly entertained that conviction. In the opinion of the executive, his conduct merited the indignant reply of General Corrigan: "If, after listening to this testimony you do not think this defendant to be guilty, I do not want you to make any argument in this case or any other."

It is suggested above that since this proceeding has been pending, Mr. Kittell has assigned other reasons for his course. He suggests, rather than states, that his health was not robust. He was able to participate in that long trial and made no complaint to his associates regarding his health. If that were the real reason for his desertion at the last hour, it would seem that it would have been mentioned at the time. As a further reason he now states that he had made up his mind that some of the testimony which had been introduced by the state had been perjured testimony, and that he did not propose to ask any jury to convict upon it. But he made no such suggestion to his associates or the court, or to any one else. If he entertained this belief respecting the testimony, then, in the opinion of the governor, the course he took at the time of the trial, involves him in other difficulties, which cannot easily be explained away. If such a thought had found lodgment in his mind, then he had no right to permit the defendant to be convicted and sentenced, without at least suggesting the fact to the court. The governor is of the opinion that the reason now assigned was not the real reason that actuated Mr. Kittell, and that the real reason was an unfriendliness to the prosecution, and a dislike for one of his associates. His action in connection with this trial was clearly a gross violation and disregard of his duty.

One other matter will be referred to before considering the entry of the nolle at Fond du Lac. At the March, 1905, term of the Circuit Court for Brown county, there were several of the indictment cases on the calendar for trial. On the opening day of the term, while the court was calling the calendar, Mr. Kittell, as district attorney of Brown county, publicly announce-

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ed in substance, that if these cases were not tried at that term, he would dismiss them. It is claimed by some of the witnesses that the announcement was that he would dismiss them if they were not disposed of by the end of the June term. It is immaterial which statement was made. The defendants and their attorneys were present. Mr. Huntington, the assistant appointed by the court, was there and was answering for the state as the cases were called. The district attorney apparently had very little if anything to do with these cases up to that time. He had not prepared any of them for trial. He did not know what evidence for the prosecution was in possession of the state. He asked no questions. He sought no such information. He did not know what considerations may have properly influenced the court or the prosecuting officers to delay the trials. He knew that the circuit court of Fond du Lac county opened at about the same time. He knew that there were a number of the indictment cases to be on that calendar. He did not know how many of such cases were to be for trial, nor how much of the time of his assistant, to whom he had left all the work in both counts, so far as these cases were concerned, would have to be devoted to the cases in Fond du Lac county. It seems that such an announcement, under such circumstances, was a blow aimed at the prosecution of these cases, and designed to do them the greatest possible harm. It was more effective than any blow which could have struck by the defendants. No such course could, or would have been taken by a district attorney who wished well to those prosecutions. The reasons offered by Mr. Kittell for this action are not valid. His excuse, briefly stated, is that these indictments had been pending for a year, and that he thought the defendants were entitled to a trial at that term. It cannot escape observation that Mr. Kittell was the attorney for the state, and not for the defendants. If the defendants wanted a speedy trial they could have asked for it. If they had asked for it, and there were no good reasons for postponement, the executive declines to believe the court would have countenanced delay. Since Mr. Kittell had practically ceased to aid the prosecution in these cases up to that time he should have refrained from embarrassing his assistant who was apparently trying to perform his duty.

Whether any of the matters already referred to would be

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considered sufficient cause for his removal from office, need not be determined. They have, in any event, in the opinion of the executive, significant bearing on certain other transactions which are alleged in the charges, and concerning which such discussion has been indulged in by counsel.

Among the indictments returned by the grand jury were five against A. L. Gray. Those indictments all charged Mr. Gray with having received sums of money from the Wisconsin Telephone Company to influence his action as an alderman of the city of Green Bay. They differed from each other as to the amounts of money received, and the dates of payment, and perhaps as to the particular purpose for which it is alleged to have been paid.

At an early date after the return of these indictments, Mr. Kittell, for some reason, determined to have nothing to do with the prosecution of Gray. He announced to the circuit judge, and the executive understands from the testimony that such determination met with the approval of the judge. Mr. Gray very soon took a change of venue from the circuit court of Brown county to the circuit court of Fond du Lac county. From that time on, to the filing of the nolle, hereafter referred to, Mr. Kittell had nothing whatever to do with the Gray cases. He left them entirely in the charge of the assistant, and of the representative from the office of the attorney general. One of the Gray cases was tried late in 1904, resulting in a verdict of acquittal. The others were continued and were on the calendar of the March 1905 term.

On the 7th day of March, 1905, the respondent, John A. Kittell, in his capacity as district attorney of Brown county, appeared in the circuit court for Fond du Lac county on the first day of the March term, and filed with the clerk of the court a nolle prosequi in each of the four cases against Gray. In the opinion of the governor, this was malfeasance in office. He had nothing to do with the Gray cases. It had been for months fully understood that he should have nothing to do with them. They had been in the entire charge of the assistant to the district attorney and attorney general, and after the fall of 1904, were in the entire charge of the assistant. Mr. Kittell does not seem to have taken the trouble to ascertain what evidence was in the possession of the state, or whether or not the assistant to the district attorney desired to try any of the cases. He did not ask the permission of the court to enter the nolle. The

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question is somewhat discussed in the briefs on file as to whether the act of the district attorney was efficacious to terminate these prosecutions. The executive is of the opinion that it was. Such power is given to district attorneys to use in the furtherance of public justice, not to thwart it. In order to determine as to the quality of Mr. Kittell's act, it is not necessary to have any opinion as to the guilt or innocence of Mr. Gray. Whatever may have been Mr. Kittell's belief on that subject it could not have justified his action.

These indictments had been found to be true bills by the grand inquest of the state. They were accusations in very solemn form against Mr. Gray, charging him with offenses of a very serious character. They should have been prosecuted. The state was entitled to the service of Mr. Kittell in prosecuting those cases. If it failed to get such services, it was certainly entitled to be let alone, so that it might prosecute by the assistant or assistants provided by the court. Instead of helping in those prosecutions, instead of keeping his hand off, he steps in, without warning, and apparently without much, if any investigation, and puts an end to the cases. His excuses for this act are entirely unsatisfactory. He says that one of the cases had been tried, and it resulted in a verdict of acquittal, and that he did not think a conviction could be secured in the others. That might be so, and still the defendant might be guilty of all the remaining charges. The determination of his guilt should have been left to the jury. It should not have been arbitrarily decided by the district attorney. The attention of the governor has not been called to any statement by Mr. Kittell that he dismissed those cases because he thought the defendant innocent. His only statement along that line is that he did not think a conviction could be secured. Whether it could have been or not can now never be known. The district attorney who was the responsible prosecutor for the state has substituted his arbitrary will, in place of the method provided by law for ascertaining the guilt or innocence of the accused. This much is said in response to the contention of Mr. Kittell, but it is not intended thereby to give any countenance to the idea that it may not often be the duty of a district attorney to prosecute and to prosecute vigorously, even if he thinks the chances are that a conviction may not be obtained. The district attorney should do his duty, even if jurors do not theirs.

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The only other thing offered by Mr. Kittell as a justification of this act is a petition signed by a majority of the county board of Brown county, asking him to take such a course. No district attorney should permit such action to interfere with the performance of his duty. The members of the county board had no rightful control over the matter, and no responsibility with respect to it. The executive is satisfied from the testimony that such a petition was prepared and presented to Mr. Kittell, after he had promised that if it were presented he would dismiss those cases. If so, the petition serves but to instance the methods resorted to for the purpose of embarrassing the prosecution of those cases. In any event, it can furnish no justification or excuse for the district attorney's action in entering the nolle in these cases as he did.

The governor thinks the previous course of Mr. Kittell in relation to these indictments gives much support to the claim that he did not wish the prosecution to succeed; that in fact, desired to see the state defeated, and that such desire, prompted him to dismiss the Gray cases. It cannot be accounted for as a mere error of judgment.

Some discussion has been indulged in as to whether the district attorney could be removed from office in consequence of anything done, or neglected to be done, during a previous term of office. That question will not be decided. The act for which he is to be removed occurred during his present term. It has been thought that in any event the occurrence during the previous term might properly be considered, if they threw any light upon the particular overt act which he is accused of having committed during his present term.

The governor finds the respondent, John A. Kittell, district attorney of Brown county, guilty of malfeasance in office, as alleged in the charges, and as set forth in the foregoing opinion, and the said John A. Kittell is hereby removed from office.

In Testimony Whereof, I have hereunto set my hand and caused the Great Seal of the state to be affixed.
(Seal.) Done at the Capitol in the city of Madison, this nineteenth day of December, in the year of Our Lord, One Thousand Nine Hundred and Five, at ten o'clock in the forenoon of that day.

ROBERT M. LAFOLLETTE,
Governor.

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GREEN BAY PRIZE FIGHT INVESTIGATION.

On July 16th, 1905, complaint and petition of M. J. Trenery for the removal from office of the district attorney of Brown county were filed in the executive office. The complaint charged that on June 14th, 1905, a prize fight occurred in the City of Green Bay; that the district attorney was one of the committee of arrangements and had full knowledge of the proposed violation of the law; that he failed to properly advise the sheriff concerning his duty in the matter, and that he did not, in good faith, prosecute the promoters and participants in the prize fight. Mr. Tucker was appointed to represent the complainant and S. H. Cady appeared for the respondent. On July 6th the parties appeared by their attorneys before the governor at the executive chamber. Motion was made by the respondent that the complainant be required to give bond for the security of the costs, which motion was denied.

Rufus B. Smith, court commissioser, was appointed by the governor as special commissioner to take testimony and report the same. The hearing was begun at Green Bay on August 7th and continued for three days. Upon the statement of the assistant attorney general that the evidence did not show such official neglect of duty as to warrant removal from office, the petition was dismissed by the governor.

INVESTIGATION OF CHARGES AGAINST THE WISCONSIN VETERANS' HOME WAUPACA COUNTY.

Complaint and petition for an investigation was filed in the executive office by H. S. Maynard on December 7th, 1905. The Governor directed the State Board of Control to make a full investigation, and assistant attorney general F. T. Tucker was appointed to represent the State. The hearing was set for December 13th and the full board met at Waupaca at that time. Complainant's attorney, Mr. B. E. Van Keuren, stated

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that the leading witnesses were widely separated and that they were not present for the reason that they were without means, and he requested that provision be made for procuring witnesses. The hearing was therefore adjourned to January 16th.

The charges preferred were:

1. Cruelty to the inmates.
2. Mismanagement of the affairs of the Home.
3. Hardship of the rule requiring inmates to perform detail work.
4. Illegal retention of pension money.

The investigation occupied two days and twenty-two witnesses were sworn and examined. The testimony was transcribed and, together with the report of the Board, was transmitted to the Governor. The Board found that none of the charges was sustained by the testimony. Concerning the charge of cruelty, they said: "We desire to have it expressly understood that this investigation has established the fact that the inmates of the Home are treated with the utmost care, kindness and consideration; that nothing has been left undone to make the place what it was intended to be, viz., "A Home for Old Veterans and their Wives."

Concerning the charge of mismanagement, they said: "It is our opinion, based upon the evidence produced, that the affairs of the Home are managed in a proper and businesslike manner."

INVESTIGATION OF CHARGES AGAINST THE DISTRICT ATTORNEY OF BURNETT COUNTY.

The complaint and petition of Peter Dirkes for the removal from office of the district attorney of Burnett county was filed in the executive office February 21st, 1906. The complaint charged the district attorney with wilful neglect of official duty in that he refused to prosecute one Ole Olson on a charge of assault with intent to do great bodily harm preferred by petitioner.

A hearing was held in the executive chamber on March 22, 1906. Second Assistant Attorney General Tucker was appointed to represent the complainant. But two witnesses, the

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complainant and respondent, were examined. Governor Davidson found, in part, as follows:

"I find that the charge of wilful neglect of duty on the part of the district attorney is not sustained by the evidence. There is no testimony that the district attorney, in refusing to prosecute, was animated by any corrupt motive. The office of district attorney is one requiring judicial discretion. When a citizen reports to the district attorney that an offense has been committed, the district attorney must determine to his own satisfaction, two things:

"1st, whether an offense which he is required by law to prosecute, has been committed.

"2nd, whether sufficient evidence can be produced at the trial to convict the offender.

"A district attorney is not required to bring prosecution unless he believes that there is a reasonable probability of conviction.

"No evidence whatever has been produced indicating that Mr. Myrland, the respondent, in refusing to prosecute Mr. Olson, did not act in good faith and for the public good.

"The complaint is therefore dismissed and the prayer of the petitioner is denied."

ATTENDING CORONER'S INQUEST UPON BODY
OF MRS. FRANCES WALSH AT CRANDON, WIS.

In the latter part of August, 1905, this department received a request from a coroner's jury sitting at Crandon, Forest County, asking my assistance in the matter of investigating when, how and by what means Mrs. Frances Walsh, wife of James A. Walsh, District Attorney of said county came to her death. Being advised that deceased had died by reason of a gunshot wound inflicted upon her when she and her husband, said James A. Walsh, were alone together in their bedroom, about eleven o'clock at night, on the night of August 22nd, 1905, I deemed it expedient, and upon request of the Governor, A. C.

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Titus, Assistant Attorney-General, was sent to Crandon to attend the inquest.

Before his had proceeded far, it was interrupted by an injunction procured at the instance of said James A. Walsh. A motion was immediately made to dissolve this injunction and, on its coming on to be heard before the Honorable John Goodland, Circuit Judge of said district, it was dissolved.

The inquest was resumed a few days later at Crandon. The principal evidence adduced there was that the deceased had been about the village of Crandon during the day with a friend, Miss Ward, who was visiting her; that they were at Mrs. Walsh's home together at about ten-thirty o'clock, P. M., on the evening of the said day, and that, at about ten-thirty o'clock Mr. Walsh came home, asked his wife to prepare a lunch for him, but immediately went to his room, undressed and went to bed, closing and locking the doors to his bedroom. Mrs. Walsh prepared the lunch, then went to the bedroom door and called Mr. Walsh. She rapped on the door, but, getting no response, threw herself several times against the door, until it broke in and she entered. Some words passed between her and Walsh, who inquired how she got in there, and she told him to look at the door if he wanted to know. She then came out of the room and a few moments later returned to it and started to undress to go to bed. Mr. Walsh was soon after heard to request her to sleep upon the floor or in another room, to which she replied, "I can't and I won't." This remark was soon followed by a pistol shot and Mrs. Walsh shrieked that she was shot. The conversation was overheard only by Miss Ward. Mr. Walsh testified that he heard nothing from the time that he went to bed until he heard the pistol shot, which he described as sounding like "a little click," and that, at the time it was fired, he was lying on the north side of the bed. It appeared that Mrs. Walsh was on the south side of the bed when the shot was fired and that the pistol and cartridges had been taken from a bureau on the south side of the bed. Mrs. Walsh died in about thirty-six hours after the shot was fired.

After hearing the evidence, the jury returned a verdict that Mrs. Walsh came to her death by a bullet discharged from a pistol; that, at the time it was discharged, James A. Walsh and deceased were alone in their bedroom together and that

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said James A. Walsh was responsible for the shooting, either in person or by unkind treatment of Mrs. Walsh.

Deeming the verdict insufficient upon which to rest a complaint for murder, the matter was allowed to rest until October 14th, 1905, when, at the request of Mr. W. C. Slattery, a brother of Mrs. Walsh, the Circuit Judge made an order summoning a grand jury to investigate the case.

Before this jury was convened on an order, made by Judge Goodland, an autopsy was held upon the body of the deceased. The autopsy was conducted by Drs. Sifton, of Milwaukee, Decker, of Crandon, and Welsh, of Rhinelander. The report of these eminent surgeons showed that the pistol was fired very close to the body of Mrs. Walsh; that the course of the ball was downward and outward, entering the body on the left part of the breast, near the fifth interstice of the ribs, passing near the heart, through the lungs, stomach and liver and lodging in the back. The surgeons reported that, from the course the bullet took, the pistol could have been discharged by the deceased.

The result of this autopsy satisfied me that the State would never be able to prove beyond reasonable doubt that the wound was inflicted by another than deceased, and recommendation was made to Judge Goodland that the call for a grand jury be revoked, which was done.

It is perhaps the first case in the state where the evidence, at first, appeared to connect a district attorney with such an offense, and the meager statutory provisions for action by the Attorney General or any other officer in such a case and the fact that, by Chapter 314 of the Laws of 1905, investigation by coroner's juries is apparently placed in sole charge of the district attorney, have led me to make this full report of the case, with the intention, in so doing, of thereby calling the attention of the Legislature to the inadequateness of our statutory provisions for such an emergency.

L. M. STURDEVANT.

Attorney General.

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THE JOHN DIETZ INVESTIGATION.

On May 23rd, 1906, the following communication was received from the Governor:

“EXECUTIVE CHAMBER
Madison, Wis.

MR. F. T. TUCKER,
Assistant Attorney General,
Madison, Wisconsin.

DEAR SIR—You are hereby directed to proceed to Hayward, Wisconsin, and such other points as may be necessary, and investigate thoroughly all that has been done in the way of attempts to arrest John F. Dietz. You will ascertain, if possible, the reasons why the warrants in the hands of the sheriff of Sawyer County could not be served, and whether or not existing conditions make it impossible for them to be served, and report to me as soon as possible.

Very truly yours,
J. O. DAVIDSON,
Governor.”

Mr. Tucker proceeded to Hayward and spent two days in the investigation. His report here follows:

May 26, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—Pursuant to the directions contained in your letter of the 23d inst., I proceeded, in company with Adjutant General Boardman, to Hayward and Rice Lake to investigate the attempts to arrest John F. Dietz and the existing conditions relating to the matter of his arrest.

We visited the sheriff, the district attorney and other county officers of Sawyer County and many former officers, also many business and professional men.

Of the several attempts to arrest Mr. Dietz, General Boardman has given you a detailed account, and it would be unnecessary for me to reiterate it. Many unsuccessful attempts have been made to serve papers - such as injunctions, subpoenas and

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warrants - upon Mr. Dietz. The sheriff informed me (and he was corroborated by many others who claimed to have personal knowledge of the matter) that Dietz had converted his house upon his farm into an arsenal; that his wife and two sons, like himself, are excellent marksmen; that they are supplied with good guns and an abundance of ammunition. I was informed that Dietz had repeatedly threatened to shoot any officer or other person attempting to arrest him or to serve any papers upon him. He is generally regarded at Hayward as a desperate man - an outlaw. So far as I was able to learn, the people of Sawyer County fear him, and it would, in my opinion, be a very difficult matter for the sheriff in an attempt to arrest him.

It appears that the present sheriff, who has been in office about eighteen months, has made no determined effort to arrest Dietz. He tells me that, from inquiries which he has made, and from the unsuccessful attempts of his predecessor and the unsuccessful attempts of Federal officials to make the arrest, it would be useless for him to make an attempt with the means which are provided by local authorities. It is quite possible that a more resourceful officer might discover means to capture this outlaw. It is my opinion, however, that, with conditions as they are, this desperado will not be arrested without assistance from the State. That "no effective attempt" has been made to arrest Mr. Dietz is self-evident. Had any of the many attempts to arrest him been effective, the matter would not now be occupying the attention of your Excellency. A warrant is now in the hands of the sheriff of Sawyer County for the arrest of John Dietz upon a charge of assault with intent to commit murder. His guilt or innocence of this charge need not be determined by your Excellency. That is a matter for the judicial department of the state government to determine. The warrant is in the name of the State of Wisconsin, and it should be served upon him regardless of effort or expense.

An accomplice of Mr. Dietz has but recently been tried upon this same charge and sentenced to the penitentiary for a term of twelve years. The sheriff asserts that the warrant has not been served upon Mr. Dietz, because of armed resistance. Sec. 639 Wis. stats. 1898 provides that, in case of resistance to the execution of the laws of this state or of the

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United States, upon application of any sheriff in this state, the governor may order into active service all or any portion of the national guard. The situation in Sawyer County meets this provision of law. Mr. Dietz and his family are forcibly resisting the execution of the laws of the state. They are in open rebellion against the State of Wisconsin. It is the duty of the Governor as the Chief Executive of the state to see that the laws are enforced.

In view of the conditions in Sawyer County as presented to me, I am of the opinion that it is a matter of such serious nature as to justify your Excellency in sending the assistance requested by the sheriff and recommended by the district attorney of Sawyer County and by Judge Vinje.

I herewith return the letters of James Gylland, Sheriff, F. L. McNamara, District Attorney, and L. M. Sturdevant, Attorney General, which you handed me.

Yours very truly,

F. T. TUCKER,
Asst. Attorney General.

Escheated Estates.

MISCELLANEOUS MATTERS.

ESCHEATED ESTATES SETTLED.

In re Estate of John Stuart, Deceased.

Sept. 2, 1904, reported from Bayfield county. Nov. 23, 1904, \$518.20, Lot 13, Block 90, Town of Bayfield, Lot 2, Sec. 28, Town 51 containing 38.15 acres. Madeline Island, Ashland county, Lot 2, Sec. 10, Lots 1, 2, 3, & 4, Sec. 11, Town 47, in Iron county, containing 163.25 acres and order on LaPointe Indian Agency for \$149.35, assigned to state.

In re Estate of Christiana Neu, Deceased.

Reported from Columbia county. Feb. 14, '06, Final judgment \$465.12 assigned to state.

In re Estate of Andrew Nichols, Deceased.

Sept. 18, 1904, reported from Monroe county.

April 24, 1904, allowance of final account.

May 16, 1904, \$233.08 assigned to state.

In re Estate of Margaret Carpenter, Deceased,

Jan. 31, 1901, Reported from Dodge County.

Feb. 12, 1906, Final account. No residue.

In re Estate of George Bausch, Deceased,

Reported from Ashland County.

June 12, 1904, Order refusing to admit will to probate by county court.

June 30, 1904, Appeal to circuit court.

June 19, 1905, Will sustained by circuit court and residue assigned to legatees.

Escheated Estates.

In re Estate of Edward Oppelt, Deceased.

Dec. 15, 1905, Reported from Columbia County.

Estate appraised at \$30,000.

Jan. 30, 1906, Claims heard.

Feb. 13, 1906. Matter of kinship of Caroline Endler et al argued in County Court.

April 22, 1906, Residence of estate assigned to Caroline Endler, Rosalie Hesse and August Knechtel, next of kin by county court.

County Court of Milwaukee County.

In re estate of Williams Gender, deceased.

Application for hearing of final account continued and held open Dec. 6, 1904.

ESCHEATED ESTATES, PENDING.

In re Estate of James Green, Deceased.

June 5, 1903, reported from Lincoln county. Personal estate appraised at \$50, real estate at \$250. Creditors' claims pending.

In re Estate of Thomas Maloney, Deceased.

January 7, 1904, reported from Fond du Lac county. License granted to sell two lots in city of Waupun for payment of debts.

In re Estate of Peter Estenson, Deceased.

Report from Shanwano county, August 27, 1904. Petition of Attorney General for administration. September 10, September 14 and September 30, 1905. Hearings upon claims. Final account ready for allowance.

In re Estate of Ernest Noldner, Deceased.

November 10, 1904, reported from Bayfield county. Estate appraised at \$57.

Escheated Estates.

In re Estate of Christina Wellander, Deceased.

May 13, 1905, reported from Polk county. Value of estate \$816, consisting of a bank certificate of deposit. Claims pending.

In re Estate of Sarah J. Snyder, Deceased.

Reported from Columbia county. \$274 in hands of guardian. Claims for deceased's interest in deceased brother's estate for about \$2,000 now pending in Wayne, (N. Y.) County Court. March 1, 1906, Petition of Attorney General for administration of estate filed.

In re Estate of Hans Andrew, Deceased.

Reported from Barron county. May 8, 1906, administrator appointed.

In re Estate of Ansel Orday, Deceased.

Reported from Vilas county. May 31, 1906, administrator appointed.

In re Estate of Florian Kral, Deceased.

Reported from La Crosse county. April 17, 1906, letters of administration granted. Time of hearing petition fixed for May 29, 1906. Time of hearing extended to July 6, 1906, for the purpose of taking depositions in Leitmeritz, Austria.

Rules Applicable to 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 from this state.

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.

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

Rules Applicable to Requisitions.

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.

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,

Rules Applicable to Requisitions.

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.

The following are the provisions of the U. S. Statutes on the subject.

Sec. 5278. Fugitives from justice of a State or Territory.—Whenever the executive authority of any State or Territory demands any person as a fugitive from justice, of the executive authority of any State or Territory to which such person has fled, and produces a copy of an indictment found or an affidavit made before a magistrate of any State or Territory, charging the person demanded with having committed treason, felony, or other crime, certified as authentic by the governor or chief magistrate of the State or Territory from whence the person so charged has fled, it shall be the duty of the executive authority of the State or Territory to which such person has fled to cause him to be arrested and secured, and to cause notice of the arrest to be given to the executive authority making such demand, or to the agent of such authority appointed to receive the

Requisitions Approved.

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 APPROVED.

Application to the Governor of Wisconsin for requisitions upon the governors of other states for the arrest and surrender of alleged fugitives from justice, examined at the request of the governor.

State.	Name of Fugitive.	Date of Approval.
Michigan	Filip V. Engstrom.....	July 15, 1904
Illinois	Frank F. Komp.....	August 2, 1904
Illinois	A. W. Agrelius	August 12, 1904
Minnesota	John Lowrey	August 23, 1904
Illinois	Ralph Jepson	September 12, 1904
Illinois	James Thomas and Frank Hart- man, alias John Digmann.....	September 29, 1904
Minnesota	S. B. Tripp	October 4, 1904
Illinois	Charles McCully	October 15, 1904
	Nelson Lane	October 18, 1904
Iowa	Ralph Jepson	November 19, 1904
Minnesota	Ernest Schreiber	December 15, 1904
	Oscar C. Pietsch	December 19, 1904
Illinois	Benjamin M. Goldberg	December 21, 1904
Minnesota	S. B. Tripp	January 11, 1905
Illinois	Jonas Kaufmann	January 21, 1905
Minnesota	Edward Krueger	January 25, 1905
Minnesota	August Hakkala	January 27, 1905
Illinois	Victor C. Pate	February 2, 1905
	Harry Russell, alias Harry Parks...	February 15, 1905
Indian Territory..	William Henry Dates	February 16, 1905
Mexico	Oscar C. Pietsch	February 22, 1905

Requisitions Approved.

State.	Name of Fugitive.	Date of Approval.
Nebraska	Almon Sheffield	March 28, 1905
Minnesota	Dan Driscoll	April 14, 1905
Minnesota	George M. Scott	April 18, 1905
Illinois	Julius Scheal	April 29, 1905
Indiana	Stanilaus Wroblewski	June 8, 1905
Pennsylvania ...	S. Henry Leo	June 24, 1905
Missouri	Samuel Kleiman	July 18, 1905
North Dakota ...	Cyrus Watson	August 21, 1905
Minnesota	Matthew Dougherty	September 26, 1905
	August Boetcher	October 12, 1905
Illinois	Harvey Olmsted	October 25, 1905
Illinois	Charles Gann	November 2, 1905
Minnesota	Max Schirmacher	November 10, 1905
Michigan	Edward La Fond	November 15, 1905
Illinois	Charles Mader	November 16, 1905
Nebraska	Horatio Partington	November 17, 1905
Illinois	John McNichols	December 1, 1905
Michigan	Frank Jackson	January 5, 1906
Oklahoma	John Ruppert	February 6, 1906
Illinois	Frederick Kniskern	February 8, 1906
Mississippi	E. H. Powley, alias E. H. Douglas, alias A. J. McCormick.....	February 24, 1906
Illinois	Edward T. Clegg	March 1, 1906
New York	Carl Telbert, alias C. D. Cramer.....	March 6, 1906
Illinois	Emma L. Starks	March 16, 1906
New Mexico	George S. Mosier	March 22, 1906
Texas	Charles E. Johnson	April 4, 1906
California	James Manion, alias James Connelly....	April 26, 1906
Iowa	H. E. Beeter.	May 3, 1906
South Dakota ...	F. Richter	May 23, 1906
Minnesota	Thomas Morris	May 24, 1906
North Dakota ...	George Powell	June 1, 1906
Oregon	Arthur G. Reinke	June 1, 1906
Minnesota	E. J. Whipple	June 6, 1906
Minnesota	Blanche E. Milton	June 6, 1906
New York	Max Teitelbaum	June 7, 1906
Montana	Fred Price	June 15, 1906
North Dakota ...	Louis Daniel	June 29, 1906

Requisitions Approved.

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.
Michigan	Valentine Mierzwa	July 29, 1904
Illinois	Richard Davis alias George Stevens	August 6, 1904
Massachusetts	Walter A. Murray	August 20, 1904
Illinois	Abraham Mandelbaum	October 10, 1904
Minnesota	Edward W. McClure	November 1, 1904
Illinois	William E. Schroeder	November 28, 1904
Michigan	Clarence L. Messer	January 5, 1905
Indiana	Bert E. Turner	January 17, 1905
Ohio	Ellen A. Gordon	February 6, 1905
Minnesota	James Wesley	March 31, 1905
Nebraska	Harvey Becker	April 24, 1905
Illinois	Frank S. Marshall	May 8, 1905
Indiana	James Stevens, alias, John Miller	June 21, 1905
Colorado	Mark Suffran	July 17, 1905
Illinois	Frank Gallagher	August 2, 1905
Minnesota	Franklin E. Rump	September 26, 1905
Minnesota	George Vogel	October 5, 1905
Illinois	Andrew Morstadt	November 2, 1905
Illinois	George Morton	November 8, 1905
Illinois	Daniel D. Daley	November 30, 1905
Illinois	Cinstino Nicola	December 26, 1905
Illinois	John Burns	January 8, 1906
Illinois	William Hicks	January 26, 1906
Illinois	Warren Carter	February 3, 1906
Iowa	Frank Murphy	February 5, 1906
Illinois	Wm. Ashland, alias Wm. Asherman	February 8, 1906
Illinois	Charles Gyori	February 10, 1906
Illinois	Wolfert Becht, alias Wolf Becht	March 8, 1906
Minnesota	Victor Walkenstein, alias Victor Valkenstein	March 9, 1906
Iowa	J. J. Scott	April 9, 1906
Michigan	J. Willems	April 16, 1906

Opinions Relating to Requisitions.

State.	Name of Fugitive.	Date of Approval.
Illinois	William Lebeau	May 4, 1906
Illinois	Homer E. Williams, alias Earl Sparrow	May 12, 1906
Minnesota	J. H. Merriam	May 30, 1906
Michigan	Charles E. Conklin	June 11, 1906

OPINIONS ON REQUISITIONS.

Requisition.—Must be signed by Governor of State from which it is sent.

July 14, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—I herewith return to you the requisition papers in the case of Peter Stizberg, and alleged fugitive from justice from the state of Illinois. In my opinion the record is not in compliance with the rules and regulations and statutory requirements relative to extradition, for the reason that this particular requisition is not signed by the Governor of the State of Illinois.

Yours very truly,
L. M. STURDEVANT,
Attorney General,

Requisitions.—From other states not required to conform to same rules of executive department of this state as those emanating in Wisconsin.

December 14th, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

MY DEAR SIR—On December 7th, at your request, I examined requisition papers in the matter of the application for the extradition of Charles Rooney, an alleged fugitive from

Opinions Relating to Requisitions.

justice, by the Governor of Illinois upon you as the Governor of Wisconsin.

In my opinion of that date, I recommended a refusal of the requisition, for reasons appearing in said opinion. Since that time I have been handed by your department, communications from the executive department of the State of Illinois, as well as the department of the Attorney General of that state, with reference to this same matter, and I have been asked by your department to reconsider my recommendation of December 7th aforesaid.

At the time of writing the communication of the 7th instant, I had in mind that the rules and regulations prescribed by your department had reference, not only to applications upon you by the district attorneys of this state for requisition upon the governors of other states, but also to requisitions made by governors of other states upon the governor of this state, and it was by reason of the fact that said rules and regulations had not been complied with, that I recommend to you the refusal of requisition in this case, as appears from my said communication. Upon having the matter further called to my attention, however, I find that endorsed upon the rules and regulations furnished by your department is the statement that the rules and regulations are "to secure uniformity of practice in applications for requisitions on the executive authority of other states," and said rules are evidently made for no purpose except to be a guide to the district attorneys of this state in making applications to the Governor for requisition upon the governors of other states. At the time of writing you on the 7th instant, I also had in mind that the rules and regulations prescribed here were the result of a conference held by the governors of various states some years ago, in which conference uniform rules were established, and I assumed these rules in our state to be the ones so adopted.

The Constitution of the United States, article's IV, section 2, provides that "a person charged in any state with treason, felony or any other crime, who shall flee from justice, and be found in another state shall, on demand of the executive authority of the state from which he fled, be delivered up to be removed to the state having jurisdiction of the crime."

It was found, upon putting the matter into practice, that the

Opinions Relating to Requisitions.

provision was not self-executing, in this, that it did not prescribe

1. The authority upon whom the demand shall be made;
2. The form of the demand;
3. The method of procedure;

and it was found that some legislation upon the part of Congress was necessary, and an act was passed by Congress in 1793, now sections 5278 and 5279, revised statutes of the United States, which reads as follows:

“Whenever the executive authority of any state or territory demands any person as a fugitive from justice, of the executive authority of any state or territory to which such person has fled, and produces a copy of 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 which the person so charged has fled, it shall be the duty of the executive authority of the state or territory to which such person has fled to cause him to be arrested and secured and to cause notice of the 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. etc.”

By this act the governor or chief magistrate of the state is made the officer upon whom the demand is made. This legislation has been found to be defective, because extradition under it can not be enforced. The governor of a state cannot be compelled to act as the ministerial officer of the United States, and he may decline to act, with or without reason; so that, in that way, the policy of the constitution and of the congressional enactment aforesaid may be defeated. The Supreme Court of the United States has held that the governor of the state can act if he wishes, but he cannot be coerced.

Kv. v. Dennison. 24 Howard. 66.

Taylor v. Taintor. 16 Wall (U. S.). 366.

Matter of Manchester. 6 Calif., 237,

State v. Toole, 69 Minn., 104.

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After making a complete discussion of the question of extradition and laying down the principles which are to guide the procedure, a leading writer summarizes as follows:

"The governor of the asylum state, in considering an application for the rendition of an alleged fugitive criminal, has but three questions before him, viz.,

"1. Does the showing made by the demanding state in form and authentication conform to the requirements of the laws of the United States?

"2. Does it appear from such showing that the alleged fugitive is charged with having committed a crime within the demanding state?

"3. Is the person charged a fugitive from the justice of the demanding state in the extradition sense?"

1. Mich. Law Journal, 151.

On account of the defects existing in the practice and procedure concerning extradition principally on account of ineffectual and defective national legislation, Governor Hill of New York, in 1887 called a conference of the governors or their appointed representatives from the various states to meet and agree upon a form of procedure and rules and regulations governing extradition. The conference met in the city of New York. In that conference Illinois and Wisconsin were both represented, but neither of said states approved the rules as adopted, though in Wisconsin they were subsequently and substantially adopted, only that others were added to them.

Vol. 2, Moore on Extradition, pp. 1189 to 1192 and 1503.

It appears that Illinois never approved of the rules. Supra.

Of course, it cannot be said that these rules and regulations could have the force of law. The adoption of such rules was simply thought to be necessary in order to expedite matters and make the procedure uniform, so that the governors of the various states could be guided in all cases as a result of their conference. The Albany Law Journal is quoted as saying that one of the objects sought to be accomplished by the conference was, "the adoption of rules of practice to be observed by the governors of all the states and territories governing demands only."

18 Weekly Law Bulletin, 195.

It may be seriously questioned whether this means more than a regulation of the procedure for the prosecuting attorney

Opinions Relating to Requisitions.

to follow in making his application to the governor of the demanding state; but, whether it means more than that or not is not seriously in question here, for the reason that the state of Illinois did not adopt the rules, and neither has Wisconsin adopted them, except with modification and addition.

In my judgment, then, the application of the rules adopted by the executive department of this state does not apply in this case.

Under section 4847 Wis. stats. 1898, one of the questions to be determined is: "whether such demand is made according to law, so that the person ought to be delivered up." And, further: "If the governor is satisfied that such demand is conformable to law and ought to be complied with, he shall issue his warrant."

It has been held that

"The governor of a state in issuing his warrant of extradition of fugitive from justice acts in an executive, and not judicial, capacity. He is not permitted to try the question whether the accused is guilty or not guilty; he is not to regard a departure from the prescribed forms for making the application or as to the manner of charging the crime in any matter not of the substance; and he is not to be controlled by the question whether the offense is or is not a crime in his own state, the inquiry being whether the act is punishable as a crime in the demanding state."

Wilcox vs. Nolze, 34 Ohio St., 520.

I am of the opinion that the rules which should guide the executive of this state in passing upon requisitions from other states should be substantially those hereinbefore quoted from the Michigan Law Journal. In the case under consideration, the affidavit made before a magistrate of the state of Illinois appears in the papers charging the person demanded with an alleged crime. The governor of the state of Illinois has certified that the same are authentic. It appears from the papers that the person charged with the offense is a fugitive in the extradition sense. The only question remaining, then, is, whether the fugitive is charged with having committed a crime. He is charged in the complaint with having made an assault with a deadly weapon, to-wit, shoe. The question is whether the crime under the Illinois statute relating to assault with a deadly weapon is charged, or, in other words, whether

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a shoe is a deadly weapon. Upon first thought, it would appear that a shoe is not a deadly weapon within the meaning of the words "deadly weapon" as used in the statute. The Illinois statute reads:

"An assault with a deadly weapon, instrument or other thing," etc.

The words "dangerous" or "deadly weapon" are defined to be one likely to produce death or great bodily harm, and the words "dangerous" and "deadly" are synonymous.

Vol. 2, Cyc. of Law, 2nd ed., p. 971.

There are many authorities holding that, under proper circumstances, the question of whether a weapon or instrument is deadly is a question of law, but that only when the weapon and the manner of its use are such as to admit of but one conclusion.

Supra, p. 971 and cases cited.

But it is declared that, where it may or may not be likely to produce fatal results according to the manner of its use, the question is one of fact for the jury.

Supra, p. 972.

It is a matter of serious doubt whether a shoe is a deadly weapon; but, in my opinion, it is a question of fact for the jury, and, too, the Illinois statute not only mentions "deadly weapon," but uses the words "instrument or other thing."

Sec. 59, p. 1240, Starr and Curtis's Annotated Ill. Stats.

Bearing in mind these words of the Illinois statute and the fact that the manner of the use of the "weapon, instrument or other thing" has much to do with the question as to whether the weapon, instrument or other thing is deadly or dangerous in the law, I am of the opinion that, since the Governor of Illinois has certified the same to be a crime under the law of the state of Illinois, and under all the circumstances under which we can foresee the results that the proof might be such as to show a shoe, in the manner of its use to be a dangerous or deadly weapon, instrument or other thing, the requisition asked for by the Governor of the state of Illinois should be granted in this case.

This conclusion, as is evident, overrules my conclusion stated in my communication of December 7th aforesaid.

I am

Very truly yours,

L. M. STURDEVANT,

Attorney General,

Opinions Relating to Requisitions.

Requisition.—Must be signed by governor of state from which it is sent.

July 14, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—I herewith return to you the requisition papers in the case of S. R. Jerome, an alleged fugitive from justice from the State of Illinois. In my opinion the record is not in compliance with the rules and regulations and statutory requirements relative to extradition, for the reason that this particular requisition is not signed by the Governor of the State of Illinois.

Yours very truly,
L. M. STURDEVANT,
Attorney General,

Requisitions.—Shall not be granted, under rules of executive department for fugitive charged with bastardy.

July 21, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

Madison, Wisconsin.

DEAR SIR—At your request I have examined the application of Albert L. Houghton, district attorney in and for Manitowoc county, for a requisition on the Governor of the State of Illinois for the return to this state of Rudolph Zeiss, charged with the crime of seduction. I find that said application and accompanying papers comply with the statutes and rules and regulations established by the Executive Department relating to requisitions, except that said application does not comply with Rule 8, as no mention is made in said application as to whether or not any application for a requisition for the same person for an offense arising out of the same transaction has been previously made.

Then again I am in some doubt as to the nature of the crime attempted to be set forth in said application and accompanying

Opinions Relating to Requisitions.

papers. While the crime is termed seduction in the complaint and warrant, from reading over the application and accompanying papers, it seems more like a bastardy case than anything else, and Rule 18, of the rules laid down by the Executive Department states that no requisition will be granted for the surrender of a fugitive charged with this offense.

I simply call your attention to this, as the question might arise in the executive office in the State of Illinois.

Application and accompanying papers herewith returned.

Yours very truly,

L. M. STURDEVANT,

Attorney General,

Requisitions.—District attorney must state in his application that he believes he has within his reach and will be able to produce at trial, evidence to secure a conviction.

July 25, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor.

DEAR SIR—I have examined the application of Elmer E. Gittings, District Attorney for Racine County, in which he asks for the requisition and return to the State of Wisconsin of Irving Spencer, who stands charged with the crime of grand larceny.

I find the application complies with the statutes and the rules adopted by your department, with the following exceptions:

The district attorney does not certify that "he believes he has within his reach and will be able to produce at the trial the evidence necessary to secure a conviction," as prescribed by Rule 2. The district attorney says on this subject: "I also certify that I have carefully examined into the facts and circumstances and that, in my opinion, I have full and sufficient evidence to secure the conviction of said fugitive, Irving Spencer, of the crime charged in the complaint;" but he does not say that he will be able to produce at the trial the evidence necessary to secure a conviction.

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Rule 8 requires that it must be affirmatively stated whether any application for requisition for the same person for an offense arising out of the same transaction has been previously made. This application does not affirmatively so state.

Yours truly,

L. M. STURDEVANT,

Attorney General,

Papers returned.

Requisitions.—Applications must state whether fugitive resided in this state permanently or transiently and if transiently, how long and what occupation.

Aug. 18, 1904.

HON. ROBERT M. LAFOLLETTE,

Governor of Wisconsin.

DEAR SIR—I have examined the application of Edward E. Brown, District Attorney of Waupaca County, for a requisition for Simon Horvitz, who is alleged to be a fugitive from justice.

There are some slight departures from the rules established by your department. Rule 2 requires, among other things, that the district attorney shall certify that "he believes he has within his reach and will be able to produce at the trial the evidence necessary to secure a conviction." The district attorney of Waupaca County certifies upon this subject as follows: "I believe I have within my reach and *may* be able to produce at the trial the evidence necessary to secure the conviction," etc.

It does not appear by affidavit that the accused was in this state at the time the offense is charged to have been committed, except that it appears from the recitals in the complaint and warrant that the check was given at Clintonville, Waupaca county, Wisconsin. This may be sufficient, but it would be more satisfactory if it appeared by affidavit affirmatively that the accused was in the state at the time, and that he subsequently fled therefrom, as prescribed by Rule 10.

Rule 11 provides that, if known, it must appear whether the fugitive has ever been a resident of this state, or has only

Opinions Relating to Requisitions.

been transiently here and, if transiently here, for what length of time and in what business and under what circumstances he departed. These facts do not appear in the application, except as they appear inferentially from the fact stated in some of the affidavits that he resides in the city of Chicago. These affidavits, however, are to the effect that he now resides there.

The affidavits of Stella Der Motte, L. W. Eastling, and E. L. Eastling are taken before a notary public. This is a violation of Rule 16. I think this last defect, however, is immaterial, since there are sufficient properly certified affidavits to show *prima facie* the guilt of the party accused.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Papers returned herewith.

Requisitions.—Of Governor of Iowa for arrest and return of Max Fink. False pretenses—Complaint insufficient.

Sept. 14, 1905.

HON. ROBERT M. LAFOLLETTE,
Madison, Wis.

DEAR SIR—At your request I have examined the application of the Governor of the State of Iowa, for the arrest and return of one Max Fink, an alleged fugitive from justice from said state. It appears from the request of the governor that this party stands charged by information with the crime of obtaining goods under false pretenses. The information however seems to be issued by a justice of the peace. I have not examined the statutes of that state in order to determine whether a justice of the peace is authorized to sign an information. However, I take it that this information, so called is simply a complaint or affidavit made by the complaining witness, which authorizes the issuing of a warrant. In my opinion the information does not state the crime of obtaining goods by false pretenses within the terms of the statute. The crime is said by the county attorney to be a felony. The information does not contain the word "feloniously." The so called information charges that the party defrauded, the M. M. Walker Com

Opinions Relating to Requisitions.

pany, relying on said representations, sold the goods and delivered them to the defendant. The representations were that the defendant had three to five hundred dollars owing him from parties in Cuba City, Benton and Hazel Green, Wisconsin. The affidavit is that M. M. Walker Company relied on said representations and sold the goods to the defendant.

In the case of *State vs. Green*, 7 Wis., at Page 578, it is said by the court that it must be charged that the party defrauded was induced to part with his property by relying upon the *truth* of the statements made. It is not stated in the affidavit that the M. M. Walker Co., relied upon the truth of representations, but only that they relied upon the representations.

It may possibly be this complaint is good under the Iowa statute but I very much doubt it. It appears from the affidavit of C. M. Walker that at the time these goods were procured by Max Fink, he was indebted to the M. M. Walker Company, and on the date that he purchased the sixty dollars worth of goods charged to have been produced under false pretenses, he paid sixty dollars on his account.

The affidavit discloses the further fact that he represented to the seller of the goods that he had three or four hundred dollars owing from R. B. Lickey and others of Cuba City and Benton, Wisconsin. The affidavit says these representations were false, that R. B. Lickey was not indebted to said Fink in the sum of three or four hundred dollars or any other sum, but this affidavit does not negative the fact that the "others" of Cuba City and Benton did not owe him three or four hundred dollars, except in the general statement that the representations were untrue. This application has all the appearances of being an attempt to collect a debt by criminal process, but at the same time it cannot be said the county attorney is cognizant of this fact for he has certified to the contrary. In my opinion the said Max Fink if arrested would be discharged, if he applied for a writ of habeas corpus.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Opinions Relating to Requisitions.

Requisition.—Of Governor for arrest and return of Max Fink. In Iowa it must appear from evidence and information that party depended and relied upon truth of false representations made and parted with goods relying thereon.

Sept. 15, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—At your request I have examined the statutes of the State of Iowa so far as the same may be applicable to the questions raised by me in my former communication to you, relative to the application of the Governor of the State of Iowa for the arrest and return to that state of Max Fink. I find that in the state of Iowa it is not necessary to use the word “feloniously” in the indictment even where the offense charged is a felony. The statute of that state also authorizes an information to be made on oath to a justice of the peace in the form appearing in this application. I am told by the agent of the State of Iowa, J. J. Dunn, that he has supplied by another affidavit, defects in the affidavit of M. M. Walker, to which I called attention in my former letter. There is one question still remains, and that is whether the charge as stated in the information sets forth a crime under the Iowa statute. I consider this a very close question. I have examined some of the decisions of the Supreme Court of the State and the elements which go to make up the crime of obtaining goods under false pretenses are quite fully discussed in some of the cases, and among other things it is laid down as a rule in that state, that it must appear from the evidence and the information that the party defrauded relied upon the truth of the false representations made and parted with his goods relying thereon.

In the case of *Hoskins vs. Carter*, 66 Ia., 634, it is stated by the court in discussing the validity of the information in that case, that the person parting with the goods must do so relying upon the *truth* of the representations. In my former letter I called your attention to the fact that this information does not allege that the M. M. Walker Company relied upon the truth of the representations in parting with their goods, but simply states that they relied on said representations and

Opinions Relating to Requisitions.

sold the goods. It may be this is equivalent to stating that they relied upon the truth of the representations.

The question is a close one and probably ought to be resolved in favor of the validity of the information.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Requisitions.—Magistrate before whom affidavits are taken must certify that whether in his opinion parties making same are to be believed.

March 12, 1906.

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

DEAR SIR—I have examined at your request the application of William N. Martin, district attorney of Waupaca County, for a requisition for the return to this state of Emma L. Starks, a fugitive from justice and have disapproved the same for the reason that the application does not comply with Section 4844, Wis. Stats. of 1898. This section provides that the district attorney shall certify that he believes said fugitive to have taken refuge in the state or territory of——— and that the ends of justice require that the said fugitive should be brought back to this state for trial, and for the further reason that Rule 13, which requires that, "The magistrate before whom the affidavits are taken must certify whether in his opinion the parties making the same are to be believed, has not been complied with.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Loans from the Trust Funds.

LOANS FROM THE TRUST FUNDS.

Approved applications for Loans from the Trust Funds passed upon by this department at the request of the Commissioners of Public Lands.

	Approved.
School District No. 14, Town of Chicog, Washburn Co. July 11, 1904.....	\$500
Jt. School Dist. No. 1, Towns of Hull and Houghton, Marathon Co. and Towns of Colby and Mayville, and Village of Abbotsford, Clark Co. July 16, 1904.....	13,500
School Dist. No. 4, Town of Apple River, Polk Co. July 16, 1904	400
School Dist. No. 3, Town of Luck, Polk Co. July 16, 1904.	350
School Dist. No. 7, Town of Texas, Marathon Co. July 16, 1904	1,000
School Dist. No. 7, Town of Salem, Kenosha Co. July 16, 1904	2,500
School Dist. No. 4, Town of Adam, Adams Co. July 18, 1904.	500
Town of Schoepke, Oneida Co. July 18, 1904.....	800
Town of Shell Lake, Washburn Co. July 18, 1904.....	10,000
Jt. School Dist. No. 2, Towns of Colfax, Grant and Auburn, Dunn and Chippewa Cos. July 18, 1904.....	18,000
Jt. Dist. No. 1, Towns of Wilson and Dallas, Dunn and Barron Counties. Aug. 5, 1904.....	2,000
School Dist. No. 5, Town of La Follette, Burnett Co. Aug. 5, 1904	400
School Dist. No. 9, Town of Pound, Marinette Co. Aug. 5, 1904.	2,373
School Dist. No. 4, Town of Hamilton, La Crosse Co. Aug. 5, 1904	1,000
School Dist. No. 4, Town of Texas, Marathon Co. Aug. 5, 1904.	350
School Dist. No. 4, Forestville, Door Co. Aug. 5, 1904.....	1,000
Jt. Dist. No. 1, Town and Village of Spooner, Washburn Co. Aug. 9, 1904	15,000
School Dist. No. 4, Town of Easton, Adams Co. Aug. 9, 1904.	700
School Dist. No. 5, Town of Orion, Richland Co. Aug. 9, 1904.	1,000
Jt. School Dist. No. 4, Town of Pine Valley and City of Neillsville, Clark Co. Aug. 15, 1904.....	22,500
Jt. Dist. No. 6, Town of Burnside and Village of Independence, Trempealeau Co. Aug. 15, 1904.....	3,000
Jt. Dist. No. 2, Town of Farmington and Lanark, Waupaca and Portage Counties, Aug. 15, 1904.....	1,000
Jt. Dist. No. 4, Towns of Baldwin and Hamond, St. Croix Co. Aug. 15, 1904.....	2,000
School Dist. No. 1, Town of Ringle, Marathon Co. Aug. 15, 1904.	1,300

Loans from the Trust Funds.

School Dist. No. 10, Town of Maple Grove, Marathon Co. Aug. 15, 1904	500
School Dist. No. 1, Village of Coleman, Marinette Co. Aug. 15, 1904.....	5,000
Village of Hazel Green, Grant Co. Aug. 15, 1904.....	6,000
School Dist. No. 2, Town of Osceola, Polk Co. Aug. 15, 1904	400
School Dist. No. 7, Town of Bashaw, Washburn Co. Aug. 22, 1904	600
Jt. Dist. No. 5, Town of Eau Claire and Frankfort, Mara- thon Co. Aug. 22, 1904.....	1,050
Jt. Dist. No. 1, Towns of Barron and Stanley, Barron Co. Aug. 22, 1904.....	600
School Dist. No. 10, Town of Cottage Grove, Dane Co. Aug. 22, 1904	1,000
School Dist. No. 8, Town of Chetek, Grant Co. Aug. 22, 1904	1,300
School Dist. No. 3, Town of Goodrich, Taylor Co. Aug. 22, 1904.	1,000
School Dist. No. 2, Town of Linwood, Portage Co. Aug. 22, 1904	500
School Dist. No. 1, Village of Brokaw, Marathon Co. Aug. 22, 1904	750
Jt. Dist. No. 3, Towns of Norris and Ringle, Marathon Co. Aug. 22, 1904.....	2,000
School Dist. No. 2, Town of Balsam Lake, Polk Co. Aug. 26, 1904.....	3,484
Jt. Dist. No. 4, Town of Winsor and Village of De Forest, Dane Co. Aug. 26, 1904.....	2,500
School Dist. No. 1, Town of Gull Lake, Washburn Co. Aug. 26, 1904.	800
School Dist. No. 5, Town of Rib Lake, Taylor Co. Aug. 26, 1904	600
School Dist. No. 3, Town of Amherst, Portage Co. Aug. 26, 1904	1,800
Jt. Dist. No. 1, Town and Village of Muscoda, Grant Co. Aug. 26, 1904.....	1,500
School Dist. No. 4, Town of Woodlake, Burnett Co. Sept. 7, 1904	176
Jt. Dist. No. 2, Towns of Unity and Albion, Trempealeau Co. Sept. 7, 1904.....	400
Jt. Dist. No. 1, Towns of Ogema and Prentice, Price Co. Sept. 7, 1904.....	400
Jt. Dist. No. 2, Towns of Little Wolf and Village of Manawa, Waupaca Co. Sept. 7, 1904.....	5,000
School Dist. No. 6, Town of Wien, Marathon Co. Sept. 7, 1904.....	900
School Dist. No. 2, Town of Sheboygan, Sheboygan Co. Sept. 7, 1904	1,800
School Dist. No. 7, Town of Wauwatosa, Milwaukee Co. Oct. 4, 1904	3,000
School Dist. No. 2, Town of Dexter, Wood Co. Oct. 4, 1904...	600
Jt. Dist. No. 1, City of Mondovi and Towns of Mondovi, Naples and Albany, Buffalo Co. Oct. 4, 1904.....	10,000
Jt. Dist. No. 5, Towns of Eau Plaine and Frankfort, Mara- thon Co. Oct. 4, 1904.....	950

Loans from the Trust Funds.

Jt. Dist. No. 8, Towns of Scott and Lincoln, Monroe Co. October 4, 1904.....	900
Jt. Dist. No. 1, Towns of Royalton, Little Wolf and Mukawa, Waupaca Co. Oct. 4, 1904.....	900
School Dist. No. 3, Town of Fairbanks, Shawano Co. Oct. 4, 1904.....	400
Jt. Dist. No. 5, Town of Alma and Village of Merrilan, Jackson Co. Oct. 14, 1904.....	2,500
School Dist. No. 8, Town of Lake, Price Co. Oct. 14, 1904..	600
Jt. Dist. No. 1, Towns of Clifton and Mifflin, Grant and Iowa Counties. Oct. 14, 1904.....	1,000
Jt. Dist. No. 4, Town and City of Platteville, Grant Co. Oct. 14, 1904.....	15,000
School Dist. No. 1, Town of Portland, Monroe Co. Oct. 14, 1904.....	700
Jt. Dist. No. 3, Towns of Seymour and Lafayette, Eau Claire and Chippewa Counties, Oct. 14, 1904.....	1,200
School Dist. No. 2, Town of Harrison, Waupaca Co. Oct. 14, 1904.....	700
School Dist. No. 5, Town of Milton, Rock Co. Oct. 14, 1904.	10,266.69
School Dist. No. 1, Town of Warren, Waushara Co. Oct. 14, 1904.....	4,000
Town of Newbold, Oneida Co. Oct. 15, 1904.....	2,000
Town of Laona, Forest Co. Oct. 15, 1904.....	5,000
Jt. Dist. No. 2, Towns of Green Valley and Gillette, Shawano and Oconto Counties. Oct. 14, 1904.....	800
Town of Wabeno, Forest Co. Oct. 15, 1904.....	10,000
Jt. District. No. 3, Town of West Sweden and Village of Frederick, Polk Co. Oct. 24, 1904.....	1,250
School Dist. No. 3, Town of Lindon, Juneau Co. Oct. 24, 1904.....	500
School Dist. No. 2, Town of Goodrich, Taylor Co. Oct. 24, 1904.....	900
School Dist. No. 2, Town of Wonewoc, Juneau Co. Oct. 24, 1904.....	800
School Dist. No. 1, Town of Plover, Portage Co. Oct. 25, 1904.....	1,600
School Dist. No. 6, Town of Grover, Marinette Co. Oct. 25, 1904.....	1,000
Jt. Dist. No. 4, Town and City of Port Washington, Ozaukee Co. Oct. 25, 1904.....	7,000
School Dist. No. 10, Town of Cottage Grove, Dane Co. Oct. 25, 1904.....	1,000
Jt. School Dist. No. 1, Town of Stanley, Village of Cameron, Barron Co. Oct. 25, 1904.....	6,000
School Dist. No. 1, Town of Goodrich, Taylor Co. Oct. 25, 1904.....	600
School Dist. No. 7, Village of Cadott, Chippewa Co. Oct. 25, 1904.....	3,000
School Dist. No. 8, Town of Jackson, Burnett Co. Oct. 25, 1904.....	500
School Dist. No. 8, Town of Pound, Marinette Co. Oct. 25, 1904.....	1,000
School Dist. No. 4, Town of Hiles, Wood Co. Oct. 25, 1904.	700
School Dist. No. 3, Town of Almon, Shawano Co. Oct. 25, 1904.....	800

Loans from the Trust Funds.

School Dist. No. 5, Town of Maine, Marathon Co. Nov. 11, 1904	600
School Dist. No. 5, Town of Alban, Portage Co. Nov. 11, 1904	1,500
Dist. No. 6, Town of Minong, Washburn Co. Nov. 23, 1904.	600
Dist. No. 14, Town of Pound, Marinette Co. Nov. 23, 1904	650
School Dist. No. 4, Town of Blue Mounds, Dane Co. Nov. 23, 1904	600
School Dist. No. 4, Town of Bradford, Rock Co. Nov. 23, 1904	1,800
School Dist. No. 2, Town of Hansen, Wood Co. Nov. 23, 1904	500
School Dist. No. 5, Town of Brockway, Jackson Co. Nov. 23, 1904	400
School Dist. No. 6, Town of Arpin, Wood Co. Dec. 3, 1904.	1,000
School Dist. No. 5, Town of Jackson, Burnett Co. Dec. 3, 1904	1,000
Jt. Dist. No. 1, Town of Bridge Creek, City of Augusta, Eau Claire Co. Dec. 3, 1904	4,500
Dist. No. 1, Town of Stockholm, Pepin Co. Dec. 3, 1904....	3,500
School Dist. No. 11, Town of Grantsburg, Burnett Co. Dec. 3, 1904	400
Dist. No. 11, Town of Melrose, Jackson Co. Dec. 3, 1904...	1,500
Dist. No. 4, Town of Grant, Portage Co. Dec. 16, 1904.....	800
Jt. Dist. No. 6, Towns of Grant and Saratoga, Wood and Portage Counties. Dec. 16, 1904.....	200
Dist. No. 8, Town of Brockway, Jackson Co. Dec. 16, 1904.	450
Free High School Dist. Town of Seneca, Crawford Co. Dec. 16, 1904	3,000
Dist. No. 5, Town of Washington, Shawano Co. Dec. 16, 1904.	5,000
Dist. No. 2, Town of Wescott, Shawano Co. Jan. 3, 1905..	500
Jt. Dist. No. 7, Towns of Jefferson and Farmington, Jefferson Co. Jan. 3, 1905.....	2,000
Jt. Dist. No. 9, Town of Wyalusing and Bloomington, Grant Co. Jan. 4, 1905.....	5,000
Jt. Dist. No. 3, Towns of Holland and Onalaska, La Crosse Co. Jan. 4, 1905	2,500
Dist. No. 7, Town of Greenfield, Milwaukee Co. Jan. 4, 1905	15,000
Dist. No. 1, Town of Warren, Waushara Co. Jan. 7, 1905..	1,000
Jt. Dist. No. 1, Towns of Mashicist and Gibson, Manitowoc Co. Jan. 9, 1905.....	4,500
Dist. No. 3, Town of Plainfield, Waushara Co. Jan. 21, 1905	1,700
Jt. Dist. No. 8, Towns of Tainter and Sherman, Dunn Co. Jan. 21, 1905.	600
Board of School Directors, Town of Eagle River, Vilas Co. Jan. 23, 1905.....	3,000
Dist. No. 6, Town of Anderson, Burnett Co. Jan. 23, 1905.	700
Dist. No. 10, Town of Lafayette, Chippewa Co. Jan. 23, 1905	900
Dist. No. 1, Town of Clam Falls, Polk Co. Jan. 23, 1905....	800
Dist. No. 2, Town of Onalaska, La Crosse Co. Jan. 27, 1905.	500

Loans from the Trust Funds.

Jt. Dist. No. 17, Village of N. Milwaukee and Town of Granville, Milwaukee Co. Jan. 30, 1905.....	25,000
Jt. Dist. No. 3, Towns of Pleasant Valley, Clear Creek and Washington, Eau Claire Co. Feb. 10, 1905.....	1,500
School Dist. No. 3, Town of Pulaski, Iowa Co. Feb. 11, 1905	600
Jt. Dist. No. 11, Village of North Fond du Lac and Town of Friendship, Fond du Lac Co. Feb. 11, 1905.....	7,000
Board of School Directors, Town of Wabeno, Forest Co. Feb. 11, 1905	10,000
Dist. No. 4, Town of Maxville, Buffalo Co. Feb. 11, 1905...	620
Dist. No. 5, Town of Mt. Pleasant, Racine Co. Feb. 11, 1905	1,700
Jt. Dist. No. 7, Towns of Clinton and Cumberland, Barron Co. Feb. 14, 1905.....	650
Jt. Dist. No. 7, Towns of Christiana and Village of Westby, Vernon Co. Feb. 20, 1905.....	800
Dist. No. 5, Town of St. Croix Falls, Polk Co. March 23, 1905	1,500
Jt. Dist. No. 2, Towns of Lanark and Farmington, Portage and Waupaca Co. March 23, 1905.....	1,000
Dist. No. 7, Town of Cassel, Marathon Co. March 23, 1905.	500
Jt. Dist. No. 4, Towns of Princeton and Mecon, Green Lake and Marquette Counties. March 23, 1905.....	500
Dist. No. 3, Town of Fountain, Juneau Co. March 23, 1905.	3,750
Dist. No. 3, Town of Webster, Vernon Co. March 23, 1905...	1,000
High School Dist. Village of Mt. Horeb, Dane Co. March 31, 1905	6,000
Jt. Dist. No. 2, Towns of Lafayette and Seymour, Chippewa and Eau Claire Co. April 21, 1905.....	600
Dist. No. 3, Town of Sevastopal, Door Co. April 21, 1905..	2,500
Dist. No. 2, Town of Madison, Waupaca Co. May 9, 1905...	6,500
School Dist. No. 2, Town of Breed, Oconto Co. May 10, 1905	800
Jt. School Dist. No. 4, Towns of Grant and York, Clark Co. May 26, 1905.....	6,000
High School Dist. Town of Verona, Dane Co. May 26,, 1905	2,000
Town of Shell Lake. June 12, 1905.....	10,000
Dist. No. 5, Town of Neva, Langlade Co. June 12, 1905...	800
School Dist. No. 8, Town of Bashaw, Washburn Co. June 12, 1905	600
School Dist. No. 20, Towns of Caledonia and Mt. Pleasant, June 28, 1905	4,000
School Dist. No. 8, Town of Lincoln, Monroe Co. June 28, 1905	800
Jt. School Dist. No. 4, Towns of Clayton and Village of Soldier's Grove. June 28, 1905.....	8,000
School Dist. No. 2, Town of Commonwealth, Florence Co. June 28, 1905	800
Jt. School Dist. No. 1, Towns of Richland and Lone Prairie, and City of New Richmond, St. Croix Co. July 21, 1905	25,000
Jt. School Dist. No. 1, Town and City of Medford, Taylor Co. July 27, 1905.....	25,000
School Dist. No. 3, Town of Schley, Lincoln Co. July 27, 1905	1,400

Loans from the Trust Funds.

School Dist. No. 2, Town of Kinnikinnic. July 27, 1905...	1,000
School Dist. No. 4, Town of Gillet, Oconto Co. July 27, 1905	1,500
School Dist. No. 7, Town of Hustiford, Dodge Co. July 27, 1905.	7,000
Jt. School Dist. No. 11, Towns of Clayton and Utica, and Villages of Belle Center and Gays Mill, Crawford Co. Aug. 18, 1905	6,000
School Dist. No. 7, Town of Lakeland, Barron Co. Aug. 17, 1905	300
School Dist. No. 4, Town of Glenwood, St. Croix Co. Aug. 17, 1905.	1,000
School Dist. No. 3, Town of La Pointe, Ashland Co. Aug. 17, 1905	500
School Dist. No. 4, Town of Stinette, Washburn Co. Aug. 17, 1905.....	700
Towns of Dekorra and Arlington and Village of Poynette, Columbia Co. Aug. 19, 1905.....	21,000
Town of Fairbanks and Village of Tigerton, Shawano Co. Aug. 19, 1905	3,000
Towns of Barron, Maple Grove and Stanley, Barron Co. Aug. 19, 1905.....	700
Free High School Dist., Verona, Dane Co. May 26, 1905..	2,000
Jt. Dist. No. 3, Town of Almena and Village of Turtle Lake, Barron Co. Aug. 3, 1905.....	4,500
City of Menomonie, Dunn Co. Aug. 3, 1905.....	15,000
Town of Hackley, Vilas Co. Aug. 5, 1905.....	4,000
Dist. No. 6, Town of Stubbs, Rusk Co. Aug. 3, 1905.....	525
Town of Greenfield, Dist. No. 17, Milwaukee Co. Aug. 3, 1905	3,000
Dist. No. 6, Town of Longlake, Washburn Co. Aug. 3, 1905.	600
Jt. Dist. No. 5, Town and Village of New Holstein, Calumet Co. Aug. 3, 1905.....	10,000
Dist. No. 3, Town of Linwood, Portage Co. Aug. 3, 1905...	300
Dist. No. 10, Town of Cottage Grove, Dane Co. Aug. 3, 1905	500
Dist. No. 1, Town of Athelstone, Marinette Co. Aug. 3, 1905.	600
Jt. Dist. No. 4, Town and City of Platteville. Aug. 3, 1905.	7,500
Jt. Dist. No. 1, Towns of Blanchard, York, Moscow and Village of Blanchardville, Lafayette, Iowa and Green Counties. Aug. 3, 1905.....	18,000
Town of Anson, Chippewa Co. Aug. 3, 1905.....	1,300
Jt. Dist. No. 3, Town and Village of Kenyon, Price Co. Aug. 3, 1905.....	2,500
Dist. No. 4, Town of Barron, Barron Co. Aug. 3, 1905....	12,000
Jt. Dist. No. 3, Towns of Holland and Onalaska, La Crosse Co. Aug. 23, 1905.....	1,000
Jt. Dist. No. 5, Towns of Plover and Buena Vista, Portage Co. Aug. 23, 1905.....	950
Jt. Dist. No. 5, Towns of Oakland and Christiana and Village of Cambridge, Dane and Jefferson Counties. Sept. 4, 1905	18,000
Jt. School Dist. No. 1, Towns of Thorpe and Withee and Village of Thorp, Clark Co. Sept. 4, 1905.....	1,000
Jt. School Dist. No. 3, Towns of Hixon and Withee, Clark Co., Sept. 4, 1905	600

Loans from the Trust Funds.

School Dist. No. 3, "B" Town of Grover, Marinette Co., Sept. 4, 1905	1,000
City of Greenwood, Clark Co., Sept. 14, 1905.....	15,000
Jt. School Dist. No. 1, Town of Linden, Iowa Co., Sept. 26, 1905	3,500
Jt. School Dist. No. 2, Towns of Elk Mound and Wheaton, Dunn and Chippewa counties, Oct. 3, 1905.....	4,000
School Dist. No. 6, Town of Maple Valley, Oconto Co., Oct. 3, 1905	1,500
School Dist. No. 4, Town of Rome, Adams Co., Oct. 3, 1905	400
School Dist. No. 2, Town of Saratoga, Wood Co., Oct. 3, 1905	400
Jt. High School Dist. Village of Waunakee and Town of Westport, Dane Co., Oct. 3, 1905	3,500
School Dist. No. 5, Town of Johnson, Marathon Co., Oct. 3, 1905	900
Jt. School Dist. No. 1, Towns of Hubbard and Oak Grove, and City of Horicon, Dodge Co., Oct. 3, 1905.....	19,000
School Dist. No. 3, Town of Sherry, Wood Co., Oct. 3, 1905..	250
Jt. School Dist. No. 2, Town of Little Wolf and Village of Manawa, Waupaca Co., Oct. 3, 1905.....	2,300
School Dist. No. 5, Town of Lake, Milwaukee Co., Oct. 4, 1905	6,000
School Dist. No. 13, Town of Pound, Marinette Co., Oct. 4, 1905	450
Jt. School Dist. No. 4, Towns of Roosevelt and Dewey, Oct. 4, 1905	500
Jt. School Dist. No. 1, Town of Ahnapee and City of Algoma, Kewaunee, Oct. 4, 1905	12,000
Jt. School Dist. No. 11, Towns of Dovre, Barron Co. and Auburn, and village of New Auburn Chippewa Co., Oct. 4, 1905.....	4,500
Dist. No. 5, Town of Liberty Grove, Door Co., Oct. 4, 1905...	400
Dist. No. 10, Town of Carson, Portage Co., Oct. 4, 1905.....	500
Dist. No. 5, Town of Washburn, Clark Co., Oct. 4, 1905.....	500
Jt. Dist. No. 4, Town of Pine Valley and City of Neillsville, Clark Co., Oct. 4, 1905	2,500
Jt. Dist. No. 1, Towns of Sturgeon Bay and Sevastopol, Door Co., Oct. 9, 1905	1,000
Jt. Dist. No. 3, Town and Village of Theresa, Dodge Co., Oct. 9, 1905	9,000
Dist. No. 3, Town of Mt. Ida, Grant Co., Oct. 9, 1905.....	900
Dist. No. 6, Town of McMillan, Marathon Co., Oct. 9, 1905...	325
Jt. Dist. No. 7, Towns of Spring Dale and Blue Mounds and Village of Mt. Horeb, Dane Co., Oct. 9, 1905.....	900
Board of Education, City of Madison, Dane Co., Oct. 9, 1905.	10,000
Board of School Directors Town of Lake, Marinette Co., Oct. 14, 1905	2,000
City of Menomonie, Dunn Co., Oct. 14, 1905.....	15,000
Dist. No. 4, Town of Lake, Price Co., Oct. 14, 1905.....	700
Dist. No. 3, Town of Clam Falls, Polk Co., Oct. 14, 1905....	700
Dist. No. 3, Town of Ettrick, Trempealeau Co., Oct. 16, 1905	800
Dist. No. 1, Towns of Modena and Gilmantor, Buffalo Co., Oct. 16, 1905	1,000
City of Waupaca, Waupaca Co., Oct. 16, 1905.....	14,000

Loans from the Trust Funds.

Dist. No. 4, Town of Orion, Richland Co., Oct. 16, 1905.....	1,000
Town of Menomonie, Dunn Co., Oct. 17, 1905.....	5,000
Village of Argyle, Lafayette Co., Oct. 17, 1905.....	15,000
Special loan for Iowa Co., Oct. 17, 1905.....	20,000
City of Rice Lake, Barron Co., Oct. 17, 1905.....	5,000
Dist. No. 9, Town of Carson, Portage Co., Oct. 24, 1905.....	650
Dist. No. 5, Town of Birnamwood, Shawano Co., Oct. 24, 1905	1,000
Dist. No. 2, Town of Schley, Lincoln Co., Oct. 24, 1905.....	2,000
Jt. Dist. No. 5, Towns of Ettrick and Franklin, Trempealeau and Jackson Co., Oct. 24, 1905.....	600
Jt. Dist. No. 3, Oak Grove, Barron Co., Oct. 24, 1905.....	4,500
City of Neillsville, Clark Co., Nov. 14, 1905.....	2,000
Dist. No. 1, Town of Germania, Shawano Co., Nov. 16, 1905	600
Dist. No. 3, Town of Rome, Adams Co., Nov. 16, 1905....	960
Dist. No. 2, Town of Barronett, Washburn Co., Nov. 20, 1905	300
Jt. Dist. No. 9, Towns of Smelzer and Hazel Green and Village of Cuba City, Town of Benton, Lafayette and Grant counties, Nov. 20, 1905	6,000
Dist. No. 6, Town of Maplehurst, Taylor Co., Nov. 20, 1905..	600
Dist. No. 5, Town of Hixon, Clark Co., Nov. 20, 1905.....	600
Jt. Dist. No. 8, Towns of Springfield, Franklin and Preston, Jackson and Trempealeau counties, Dec. 4. 1905.....	700
Board of School Directors Town of Wabeno, Forest Co., Dec. 4, 1905	12,000
City of Elkhorn, Walworth Co., Dec. 4, 1905.....	25,000
Jt. Dist. No. 1, Towns of Wood, Dexter and City of Pitts-ville, Wood Co., Dec. 11, 1905.....	1,500
Jt. Dist. No. 4, Towns of Worden and Edson, Clark and Chippewa counties, Dec. 11, 1905	450
Jt. Dist. No. 14, Towns of Arene and Brigham, Iowa Co., Dec. 11, 1905	500
Dist. No. 9, Town of Atlanta, Rusk Co., Dec. 11, 1905.....	650
Jt. Dist. No. 6, Town of Hutchins and Village of Mattoon, Shawano Co., Dec. 11, 1905	4,500
Dist. No. 2, Town of Edson, Chippewa Co., Dec. 20, 1905..	600
Dist. No. 2, Town of Clear Lake, Polk Co., Jan. 25, 1906..	1,000
Dist. No. 6, Town of Wittenberg, Shawano Co., Jan. 25, 1906	1,000
Dist. No. 2, Town of Vance Creek, Barron Co., Jan. 25, 1905	1,000
Jt. Dist. No. 6, Towns of Wautoma and Deerfield, Waushara Co., Jan. 25, 1906	500
Town of Eaton, Clark Co., Feb. 21, 1906.....	1,250
County of Marinette, Marinette Co., Feb. 23, 1906.....	19,000
Towns of Deerfield and Wichford, Waushara Co., March 21, 1906	1,000
Dist. No. 3, Town of Haney, Crawford Co., March 22, 1906	1,000
Town of Washington, Rusk Co., March 22, 1906.....	2,000
Jt. Dist. No. 3, Town of Dunkirk and City of Stoughton, Dane Co., March 22, 1906	25,000
Jt. School Dist. No. 7, Towns of Arlington and Leeds, Columbia Co., March 26, 1906	3,000
Jt. Dist. No. 1, Towns of Green Valley, Gillette, Underhill and Washington, Shawano and Oconto counties, March 26, 1906	4,000

Loans from the Trust Funds.

Town of Washington, Rusk Co., April 11, 1906.....	5,000
Dist. No. 10, Town of Lafayette, Chippewa Co., April 17, 1906	200
Dist. No. 1, Town of Georgetown, Polk Co., April 17, 1906	800
Jt. School Dist. No. 6, Towns of Stiles and Oconto Falls, Oconto Co., April 17, 1906	300
Board of School Directors, Town of Gagen, Oneida Co., April 17, 1906	3,500
Jt. School Dist. No. 4, Towns of Durand and Lynn, Pepin Co., April 26, 1906	1,200
Board of Education, City of Elkhorn, Walworth Co., Apr. 26, 1906	11,000
Town of Wyoming, Iowa Co., May 7, 1906.....	3,000
Dist. No. 4, Town of Rome, Adams Co., May 7, 1906.....	100
Village of Prairie Farm, Barron Co., May 7, 1906.....	2,090
Jt. High School Dist. No. 1, Towns of Colby and Hull and City of Colby, Clark and Marathon counties, May 31, 1906	7,000
Town of Mackford and Village of Markesan, Green Lake county, June 30, 1906	15,000
Town of Atlanta, Rusk county, June 30, 1906	500
Town and Village of La Valle, Sauk Co., June 30, 1906...	6,500

General Opinions.

GENERAL OPINIONS.

Telephone Co.—License Fees.—Of corporation which has dissolved before license fee is due cannot be collected.

July 13, 1904.

JOHN J. KEMPF,
State Treasurer,

DEAR SIR—At your request I have under consideration the matter of the license fee of the LaCrosse County Telephone Company. It appears that the company made a report to the state treasurer on Feb. 10th, 1903 and paid the license fee and received a license for doing business, commencing Jan. 1st, 1903, and ending Dec. 31st, 1903. The license fee paid was based upon the earnings of the corporation for the year 1902, as required by Sec. 1222a, Stats. 1898. The verified report of the company made at your request, of its gross earnings for the year ending December 31st, 1903, shows that the corporation discontinued business on December 31st, 1903, and the corporation has been dissolved as provided by the statutes. It has not applied for a license for 1904 and has discontinued doing business. The question arises whether it is liable for the license fee on the amount of its gross earnings for 1903. The statute requires a true statement of the gross receipts during each year to be made and verified by the president, secretary and treasurer of the company. This report is to be made on or before the 10th day of February in each year to the state treasurer. Upon returning such statement the corporation is to apply for a license to carry on business within this state and pay the license fee therefor, such license fee to be computed on the gross receipts of the business done during the year covered by the report. The corporation, it appears to me, has strictly complied with the

General Opinions.

letter of the statute and no further sum can be collected nor is it liable for the forfeiture prescribed by Section 1222a, since the company has literally complied with the statute. The result is, however, that the company has transacted business for one year, that is during the year 1903, without paying a license fee to the state based on the earnings of that year. The fee exacted by the state is not a tax, it is only a license fee imposed by the state as a condition upon which it authorizes the company to do business. There appears to be no provision of law by which this license fee can be collected under the circumstances of this case. The statute ought to be amended so as to require the payment of a license fee where a company sells out or discontinues business at the end of the year, but no such provision exists. I therefore return the papers to you since I am unable to collect the fee.

The situation is the same with respect to the license fee of the Little Wolf River Telephone Company.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Corporations.—Organized under provisions of Section 1955n Stats. of 1898, must file with insurance commissioner statement showing name and location of corporation, purpose for which organized, names and residences of president, secretary treasurer and director place of business or principal office.

July 13, 1904.

HON. ZENO M. HOST,

Commissioner of Insurance,

DEAR SIR—I am in receipt of yours of the 13th inst., enclosing copy of resolutions and articles of incorporation of the United Order of Foresters of Milwaukee, Wisconsin. I have examined these papers and find that they are deficient and do not comply with the provisions of Section 1955n, Stats. of 1898. The statute provides that any corporation heretofore incorporated under the laws of this state and having a membership of not less than five hundred, may reincorporate on filing with the commissioner of insurance a resolution adopted by the governing body of the corporation expressing the purpose to so reincor-

General Opinions.

porate. The resolution does not express this intention and it appears to be adopted by the governing authorities of the corporation.

The section further provides that the corporation shall also file with the insurance commissioner a statement showing the name and location of the corporation, the purposes for which it was organized, the names and residences of its president, secretary, treasurer and director, its place of business or principal office. These provisions of the statute relate to the old corporation and the statement under consideration does not give the location of the old corporation nor the residence of the president, secretary or treasurer. It contains a statement of the names of the president and secretary but not the residence and contains no reference to the treasurer.

This omission can be supplied by inserting the matter to which I have called attention in the statement of the Supreme Chief Ranger and Supreme Secretary. The articles proposed for the new corporation otherwise seem to be sufficient.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Where vacancy occurs in board of directors of Mutual Company, Policy holders fill such vacancy where by-laws are silent on subject.

July 16, 1904.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of your communication of the 16th inst., in which you inclose the letter of J. D. Knowlton. Secretary of the Northwestern Farmers Mutual Hall and Cyclone Insurance Company. Mr. Knowlton states that there is a vacancy existing at the present time in the board of directors of his company, caused by the cancellation of their policies, and he desires to know whether the board of directors have the power to fill the vacancies at the next meeting of the board. You state in your communication that there are no provisions in the articles of incorporation nor in the by-laws filed by the company with you providing for the election of directors in case of vacancies.

General Opinions.

Under Section 1966-2, Wis. Stats, 1898, the first nine persons who sign the articles of incorporation shall be directors of the corporation until the first annual meeting. Under section 1966-6 the management of the business of the corporation is vested in nine directors, to be elected by ballot. Such directors are to be divided into three classes, to be elected for one, two and three years respectively, and, after the first year, three are to be elected annually.

These provisions of the statute seem to be all the provisions relative to the election of a board of directors of such company, and it will readily be seen that the statute does not provide that, where a vacancy occurs, the remaining members of the board shall have power to fill the vacancy. Such a power might be given by so providing in the by-laws of the corporation, but it appears in this case that no such authority is given. It follows, therefore, that the remaining seven directors of this corporation have no power to fill the vacancy, and that such vacancy must be filled at an election by the policy holders of this corporation. The seven directors, of course, have power to manage business of the corporation until the vacancy is filled in the manner provided by the statute.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Costs.—Where judge in disbarment proceedings certifies to bill of costs, under chap. 84, laws 1903, Secretary of State must audit claim.

Madison, Wis., July 26, 1904.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 20th inst., enclosing certain papers in the matter of Albert E. Schwittay. Among these papers I find a judgment of the court signed by Judge O'Neil in which he certifies pursuant to the provisions of Chapter 84, Laws of 1903, that certain parties are entitled to pay from the State of Wisconsin pursuant to the provisions of said chapter. Section 3 of this chapter provides that the pre-

General Opinions.

siding judge shall tax the costs including witnesses, reporter's, clerk's, sheriff's and other officer's fees and fees for the prosecuting attorney not exceeding twenty dollars per day and for the district attorney for the preparation for trial. That the amount so taxed and allowed shall be certified by the judge to the secretary of state who shall thereupon draw his warrant upon the state treasurer for the respective amounts allowed in favor of the parties named as entitled thereto. The secretary of state has no discretion as to the amount and is required by the express provisions of the statute to draw his warrant for the amount, so in this case I think it is your duty to credit the claim in compliance with the certificate of the judge.

I return herewith the papers in the case.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Not necessary, under statute, for railroad to maintain telegraph office for use of public. At small stations company not obliged to keep station open at all business hours.

July 26, 1904.

HON. JOHN W. THOMAS,
Railroad Commissioner,
Madison, Wis.

DEAR SIR—I am in receipt of yours of a recent date, in which you state that a citizen of Embarrass, Waupeca County, has made complaint to you regarding the discontinuance of some of the railroad facilities at his railroad station. In connection with this matter you desire my opinion as to what is meant by Section 1801, Wis. Stats. 1898, which provides that every corporation operating a railroad shall maintain a station at every village having a postoffice and containing two hundred inhabitants or more, and providing that the railroad company shall provide necessary arrangements to receive and discharge freight and passengers, and shall stop at least one train each day each way at such station, if trains are run on such road to that extent.

You ask in this connection whether a telegraph office is a necessary part of the equipment of a railroad station.

General Opinions.

In my opinion it is not; that is, I do not think the statute requires a railroad company to maintain a telegraph office for the use of the public. It would be nearly impossible to conduct a railroad business without the aid of a telegraph office, and such offices are in general use at stations, but the statute does not require the maintenance of such an office for the accommodation of the public. The telegraph business is usually maintained and carried on by a corporation entirely distinct from the railroad.

You also ask whether it is necessary that the station referred to in said statute be kept open for the receipt and delivery of freight during the business hours which are observed by the people of the community.

I can only answer this question by making a general statement of the law applicable to railway stations, and I can do no better than to quote from a text writer on this subject:

"Whether depots, station buildings, yards, pen, chutes or the like are sufficient must, it is evident, depend in a great measure upon the demands of traffic at the place where they are located, the custom and usage of business, and matters of a similar nature, for it is clear that facilities sufficient in one locality and under some circumstances might not be sufficient in other localities and under different circumstances and conditions. The question of the sufficiency of such facilities must often be largely one of fact, since it cannot always be determined without a consideration of surrounding circumstances; but when there is no controversy as to the facts, or the facts are within the judicial knowledge, then the question as we conceive, is one of law, for it cannot be that the question can depend upon the views of this or that jury."

Elliott on Railroads, Sec. 1479.

The section referred to provides that the company shall provide the necessary arrangements to receive and discharge freight and passengers, etc., and section 1798 also provides that every railroad shall, upon reasonable notice, provide suitable facilities for receiving, handling and delivering freight at any of its stations upon the road. Under these provisions, it is evident that the railroad is only required to furnish *reasonable facilities* for the transaction of its business at the station in question, as well as reasonable accommodation for

General Opinions.

the public doing business with it, and, as stated by the text writer in the above quotation, what might be reasonable and proper facilities in one place would be unreasonable in another. I think there is no iron-clad rule which will require a railroad company at a small station where there is little business to keep the station open at all business hours of the day. In my opinion it would be sufficient if the office were kept open such a length of time each day as would enable the public to receive and transport freight. In the very nature of the case, there can be no rule which will apply to all stations alike.

In my opinion your second question should be answered in the negative.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Vessels.—Owners of vesse's cannot avail themselves of the privileges provided in Chapter 192, Laws of 1901, after July 1, of each year.

HON. W. L. HOUSER,

July 27, 1904.

Secretary of State,

Madison, Wisconsin.

MY DEAR SIR—Your favor of July 27th, 1904, asking for a construction of Chapter 192 of the Laws of 1901, and particularly as to whether owners of vessels can avail themselves of the privileges provided therein, after July 1st of each year, is received. In reply thereto I am of the opinion that owners of vesse's employed in the navigation of international waters in order to avail themselves of the privileges granted by the act in question must file their verified statement in the manner provided by law, with the secretary of state "on or before the 1st day of July." This is the specific language of the act. The terms of the act are mandatory and it is my opinion that statements filed after the date specified in the act would not protect the owner of the owner of the vessel from taxation in the manner provided before the passage of the act.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Elections.—Not required to publish general election notice in the official state paper.

HON. W. L. HOUSER,

July 28, 1904.

Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your favor of July 26th, 1904, asking for a construction of Section 20, of the Wisconsin Statutes of 1898, with reference to the printing of election notices, together with such other sections of the statute as apply to the printing of notices in the official state paper, and requesting my opinion as to whether or not you are compelled by law to print the election notices designated in Section 20, in the official state paper, is received. In reply thereto permit me to say that I have examined the statutes with reference to the matter of your inquiry and I am of the opinion that the law does not require that the election notices specified in Section 20 of the Wisconsin Statutes of 1898, should be printed in the official state paper.

Section 20, referred to, provides in part that the secretary of state, "shall publish a copy of such notice 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." etc.

Clearly this language unless qualified in some way elsewhere in the statutes does not require that this notice shall be published in the official state paper and a publication of such notice in any newspaper "printed at the seat of government once in each week from the date of such notice until the election to which it refers," would be a literal compliance with the statute.

Section 940 Wisconsin Statutes of 1898, which provides for the publication of notices of special election requires that "the secretary of state shall cause a copy of each notice of election issued by him and of each order made by the governor for a special election to be published in the official state paper, once in each week from the date of such notice or order until the election to which it shall refer."

It will be observed that Section 940 relates expressly to notices of special election or of notices of elections to fill vacancies and is a part of Chapter 6 of the Wisconsin Statutes of 1898, entitled, "Of elections to fill vacancies,"

General Opinions.

Section 344 of the Wisconsin Statutes of 1898, provides:

"The legislature shall declare some newspaper published at Madison the official state paper, in which shall be officially published all the laws, advertisements, proclamations and communications of every nature which may now or hereafter be required by law to be published in the official state paper. Any publication from either of the state departments in said paper shall be deemed official."

Under this section any publication made in the official state paper by yourself as secretary of state, would be deemed official, but you are only required to publish in such state paper, "the laws, advertisements, proclamations and communications of every nature which may now or hereafter *be required by law* to be published in the official state paper." Inasmuch as the notice of a general election required to be given by the secretary of the state as designated in Section 20, of the Wisconsin Statutes of 1898, is not required by the language of that section to be published in the official state paper, but only in a newspaper printed at the seat of government and as the notice specified in Section 940 required to be given by the secretary of state relates only to special elections or elections to fill vacancies, I am of the opinion that it was the legislative intention to limit the requirements of Section 940 to such special elections and I have so construed this statute. I concede however that the language of Section 940 to-wit:

"The secretary of state shall cause a copy of *each notice of election issued by him* and of each order made by the governor for a special election to be published in the official state paper once in each week from the date of such notice or order until the election to which it shall refer,"

may be capable of broader interpretation and may have been intended to cover every notice of election required to be given by the secretary of state, in view of the fact that it is undoubtedly within the province of the legislature to designate as the official state paper some newspaper published elsewhere than at the seat of government. Under the law as it now stands, with the official state paper published at the seat of government, the publication of the general election notices required by Section 20, Wisconsin Statutes of 1898 in the

General Opinions.

official state paper would undoubtedly be a compliance with both the letter and spirit of the law, although in my opinion the secretary of state is not compelled by law to publish such general election notice in the official state paper.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Bequest to a county for use in building a Court House is subject to tax under Chapter 44, Laws of 1903.

July 28th, 1904.

T. C. L. MACKAY,

Executor of the Will of Matthew Murphy,
Darlington, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 22nd inst., in which you ask my opinion upon the following statement of facts:

“Matthew Murphy, a resident of this county, died leaving a large estate, consisting entirely of personal property, amounting to about \$180,000. By his will he bequeathed to this county seven-tenths of his entire estate, to be used in building and furnishing a court house.”

The question submitted to me is whether this bequest is subject to the provisions of chapter 44, laws of 1903, providing for a tax on gifts, inheritances, bequests, etc.

The provisions of the act which are material to be considered on this question are found in sections 1 and 4. Section 1 provides:

“A tax shall be and is hereby imposed upon any transfer of any property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association, or corporation, except 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 purpose of their organization within the state in the following cases;”

General Opinions.

Section 4 provides:

"All property transferred to corporations of this state organized under its laws solely for religious, charitable or educational purposes which shall use the property exclusively for the purposes of their organization within the state shall be exempt."

The question which arises in your mind, I think is whether, under the provisions quoted, the legacy is subject to the inheritance tax, or, whether, under the provisions of subdivision 2 of Section 1038, Wis. Stats. 1898, it is exempt. That statute provides that property "owned exclusively by any county, city, village, town or school district" etc., shall be exempt from taxation.

In considering the question, it is important to consider the nature of the so-called inheritance tax. The courts of this country quite uniformly hold that statutes imposing such taxes are not to be treated as statutes providing for taxes upon property. The Supreme Court of the United States, in the case of *Plummer vs. Coler*, 178 U. S. 115, in speaking of the nature of such a tax, says:

"Thus the tax is not upon the property, in the ordinary sense of the term, but upon the right to dispose of it, and it is not until it has yielded its contribution to the state that it becomes the property of the legatee. . . This, therefore, is not a tax upon the property itself, but is merely the price exacted by the state for the privilege accorded in permitting property so situated to be transferred by will or by descent or distribution."

Our Supreme Court has held that such a tax as is provided for in chapter 44 is a tax, not upon property, but a tax upon the right to receive property. (*State vs. Black*, 113 Wis. 205).

If the tax imposed by chapter 44 is not a tax upon property, then the provisions of section 1038, above quoted, which provides that the property of a county shall be exempt from taxation, is not material to be considered in connection with the question under consideration. The provisions of chapter 44 are very broad and comprehensive in their terms and certainly apply to a bequest given to a county, unless it can be said that a county is a corporation organized for religious, charitable or educational purposes.

General Opinions.

The collateral inheritance tax law of the state of New York exempted from taxation thereunder bequests to "societies, corporations and institutions now exempt by law from taxation." Under this act one Ray Hamilton bequeathed the sum of ten thousand dollars to the city of New York for the purpose of providing an ornamental fountain to be placed in one of the streets of the city. The question arose whether this bequest was subject to the succession tax upon legacies imposed by the New York statute. In discussing the question the Court of Appeals of the state said:

"The end and object of all taxation is to raise revenue for the purpose of defraying the expenses of government and, since no revenue could be raised by imposing taxes on property owned by the state itself, or by any of its political divisions, such property is in no just or practical sense the subject of taxation. The power of taxation applies to property of persons, either natural or corporate, within the jurisdiction of the government, and not to the government itself. Public property is not taxable, not upon the theory of exemption, but for the obvious reason that there is no law, and practically never can be a law, making it taxable. Of course a statute might be enacted including it within the operation of tax laws, but, since the government would have to pay the tax itself, such a law would be utterly useless. It is therefore quite plain that when the legislature excepted from the operation of the law now under consideration all societies, corporations and institutions now exempted by law from taxation it could not have referred to the state itself or to any of its political divisions."

Matter of Hamilton, 148 N. Y. 310.

It will be noted that the statute under which this decision was made exempted societies, corporations and institutions now exempt by law from taxation, and yet it was held by the court in that case that such exemption did not apply to the city of New York, but that those words only applied to such corporations as, without the provisions of the act, would otherwise be taxable. The court held in this case that the gift less the tax was what the city took, and the balance was to be paid into the state treasury.

General Opinions.

I think the words of our statute providing for the exemption of corporations organized for religious, charitable or educational purposes, cannot be held to include a county, for, while counties are organized for the purpose, among other things, of promoting all these objects, they cannot be properly called charitable, educational or religious corporations. In the case of *Matter of Merriam*, 141 N. Y. 479, and *Matter of Cullum*, 145 N. Y. 593, it was held that bequests to the United States Government were subject to the inheritance tax law of the state of New York. Both these cases were taken to the United States Supreme Court and the decision of the Court of Appeals in both cases was upheld. (See *United States vs. Perkins*, 163 U. S. 625; *United States vs. Finch*, 163 U. S. 631).

Two contentions were made before the United States Supreme Court: the first, that it was not within the power of the state to tax bequests to the United States; second, that under the statute providing for the imposition of the tax on the transfer to persons or corporations "not exempt by law from taxation," the United States was a corporation exempt. The Supreme Court took the same position as the New York court, that the tax is one on the succession, and not on the property. It was held that it was not a tax upon the property of the United States, since it was a tax imposed upon the transfer of the legacy before it reached the hands of the government; that it only became the property of the United States after it had suffered a diminution to the amount of the tax.

Applying that reasoning to these cases to the matter under consideration, it will be seen that the bequest is subject to the inheritance tax provided by chapter 44, laws of 1903.

I wish you to understand that it is not one of the duties of my department to give you an opinion upon the subject referred to in your letter; but since the matter is one in which the state has an interest, and is therefore a question of considerable importance to the public, I have examined the question submitted with some care and have given you the benefit of my research. The question, however, is one which will be finally determined, no doubt, by your county court, and can only come officially to me after the decision of your court is made.

Yours truly,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Agriculture (State Board of).—Authorized by chap. 37, Laws of 1903 to publish in its annual report a tabulated statement of crops grown in the year 1902.

July 28, 1904.

HON. W. L. HOUSER,

Secretary of State,
Madison, Wis.

DEAR SIR—Your favor of July 27th, 1904, with reference to Chapter 39, Laws of 1903, amending Sec. 110 of Chap. 46, Wis. Stats. of 1898, and asking for my opinion as to whether you are authorized to publish in your annual report a tabulated statement of crops grown in the year 1902, and if not whether the secretary of the state board of agriculture is authorized to make such publication, is received. In reply thereto I call your attention to the fact that Chapter 39 of the Laws of 1903, requires that the county clerk shall on or before the 15th day of August of each year forward to the secretary of the state board of agriculture, a certificate of the aggregate number of acres and the amount of yield of the products in his county, etc., and that the secretary of the said board of agriculture is authorized to publish such statistical reports in his annual report. This law took effect March 30th, 1903, and thereafter any and all publications required to be made for any year should be made by the state board of Agriculture as specified in the act.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Agriculture (Board of).—Under chap. 39, of 1903, Secretary of Board must publish Statistics in place of Secretary of State.

July 29, 1904.

HONORABLE WALTER L. HOUSER,
Secretary of State.

MY DEAR SIR—In reply to your verbal inquiry relative to the provisions of chapter 39, laws of 1903, amending section 1110 Wis., stats. 1898, and in further reply to your favor of July 27th, 1904, with reference to the same matter, concerning

General Opinions.

which I addressed a communication to your department July 28th, 1904, permit me to say in my opinion the publication of the statistics referred to in chapter 39, laws of 1903, for the year 1902, should be made by the Secretary of the State Board of Agriculture. As stated in my communication of July 28th, chapter 39, laws of 1903, took effect March 30th, 1903, and thereafter any and all publications therein required to be made for any year should be made by the Secretary of the State Board of Agriculture, as specified in the act. The act in question requires that the publications therein specified shall be made by the Secretary of the State Board of Agriculture, and repeals the provisions of chapter 1110 Wis. stats. 1898, which provides that such publications should be made by the Secretary of State. When this law took effect, the Secretary of State was no longer authorized to make such publication. The statute requires the publication of these statistics annually and certainly it could not have been the intention of the legislature that the statistics for the year 1902 should not be published and, while the act does not make any specific mention concerning the publication of the statistics for that particular year, it is my opinion that a fair interpretation of the law requires that these statistics shall be published and, as the publication of such statistics made after the passage and publication of the act must necessarily be made by the Secretary of the State Board of Agriculture, I am of the opinion that such publication for the year 1902 should be made by him.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Cheese Factories and Creameries.—Owners can be compelled to give statistics to assessor.

July 29, 1904.

HONORABLE WALTER L. HOUSER,
Secretary of State.

MY DEAR SIR—Your favor of July 28th, 1904, referring to the provisions of chapter 187, laws of 1903, concerning the collection of statistics pertaining to creameries and cheese factories, and asking whether there is any law in this state by

General Opinions.

which the owners of creameries and cheese factories can be compelled to give the necessary information to assessors which will enable the several county clerks to comply with the provisions of such chapter, is received.

In reply thereto, I call attention to chapter 210, of the laws of 1899, which is an act to amend section 1010, of chapter 46, of the Wisconsin statutes of 1898, relating to the collection of statistics of farm products, which act provides as follows:

“Any person who shall refuse to give any and all information or answer any question or inquiry relating to the foregoing matters, and any assessor who shall fail to gather and report said statistics shall be deemed guilty of misdemeanor and shall be punished by a fine of not less than ten dollars nor more than twenty-five dollars.”

This act, amendatory of section 1010, relating to the collection of statistics of farm products, enacted in 1899, prior to the enactment of chapter 187, laws of 1903, could have no direct reference to the provisions of the later act; but, as chapter 187, laws of 1903, relates to the same subject matter concerning the collection of farm statistics by assessors, it is my opinion that the provisions of chapter 210 apply to the persons designated in chapter 187, laws of 1903, and that they would be liable for the same penalties in case of a refusal to furnish the assessor with the information required.

Yours, very truly,

L. M. STURDEVANT,
Attorney General.

State Lands.—Reserved from sale which are not swamps, which are unsuitable for agriculture, wood lots and isolated tracts for forest reserve. Commissioners of Public Lands may withdraw University and School lands from sale.

August 1, 1904.

E. M. GRIFFITHS, SECRETARY,
State Board of Forest Commissioners,
Madison, Wis.

DEAR SIR—I am in receipt of yours of July 18th, in which you inform me that the Board of State Forest commissioners desire my opinion upon the following:

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First, whether the statutes of this state, since the passage of chapter 450, laws of 1903, confer upon the Commissioners of Public Lands authority to continue the sale of state lands at private sale;

Second, whether the Board of State Forest Commissioners have authority to withdraw from sale those lands which seem desirable to be retained by the State as forest reserve.

You are aware, no doubt, of the fact that chapter 450, laws of 1903, is a very imperfect statute and that it is almost impossible to determine from the provisions of the act what the legislature had in mind in enacting some of its provisions. prior to the enactment of chapter 450, the statute relative to the sale of state lands is to be found in section 207, Wis. Stats. 1898, and following sections. The legislature evidently intended to provide a different scheme by this act for the sale of the state lands. Section 6 of chapter 450, laws of 1903, provides that the sale of all lands belonging to the State, except lands that are in fact swamp lands and lands suitable for agriculture, wood lots convenient to farm homes, and isolated tracts not exceeding eighty acres each, shall cease after the act shall have gone into effect and that no such lands shall thereafter be sold except according to the provisions of said act.

If I understand this section correctly, it suspends the sale, for a time at least, of all state lands. It appears to absolutely suspend the sale of all lands except those enumerated and, as to those, they are to be sold according to the provisions of the act. After the sale of the swamp lands, all agricultural lands, wood lots and isolated tracts, a very small portion of the state lands would be left. There may be a few barren or sandy tracts of land unfit for cultivation, not swamp and not isolated tracts exceeding eighty acres, the sale of which appears to be absolutely suspended.

Sec. 13 of the act provides that all public lands remaining unsold and all lands so withdrawn from sale and such other lands as the State may thereafter acquire for that purpose, shall constitute the state forest reserve. By the provisions of sec. 7, the reserve is to include all lands withdrawn from sale. The lands so withdrawn are lands other than swamp, agricultural, wood lots and isolated tracts, but the reserve is also to include all lands remaining unsold. Literally and standing alone, this would include all lands of all kinds which were un-

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sold at the time of the passage of the act, but this cannot be the meaning, for a part of the lands are to be sold at public sale. Such an interpretation would render many other provisions of the act nugatory. It cannot mean that all state lands remaining unsold after the public sale shall belong to the forest reserve, if lands may, after the public sale, be sold at private sale. Such a construction violates the evident intent of the act, in that it would reserve swamp, agricultural and other lands which remain unsold after the public sale has taken place, and the act clearly contemplates that all the lands may not be sold at the public sale. However, I am unable to determine what the words "all lands remaining unsold" are intended to include.

Section 13 provides that "except as herein provided, all lands that are in fact swamp lands suitable for agriculture, wood lots convenient to farm homes and isolated tracts not exceeding eighty acres shall be offered for sale," etc., and that no such lands except mortgaged lands bid in by the State and pre-empted lands shall be subject to private entry until they shall have first been offered for sale at public auction.

This latter provision implies that such land may be sold at private sale after the public sale has taken place, at least it is an implied authority that the same may be sold. Again, in section 16 of the act, the right of the Commissioners to sell at private sale is recognized, wherein it is provided that every person having bid in any lands at public sale of making application for the purchase thereof at private sale shall make an affidavit in the form therein prescribed. And, further, Section 211, Wisconsin Statutes 1898, provides for private sales of the state lands. This section is not amended or repealed by Chapter 450, unless it can be said that it has been repealed by implication.

Taking the provisions of the statute all together and as a whole, I am of the opinion that the object of the law is to reserve from sale, for the purpose of a forest reserve, all lands not in fact swamp, unsuitable for agriculture, wood lots, and isolated tracts. Of course this leaves a very narrow margin upon which to build a forest reserve, but such appears to be the intent of the act, taken as a whole.

In answer to your second question, the only provision I find is contained in section 13 of the act, which provides that

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the Commissioners may at any time when in their judgment the public interest can be best subserved thereby, withdraw any school and university lands from sale and withdraw from sale all such portions thereof as in their opinion it may not be advantageous to sell. As to these lands, the Commissioners may of course withhold them from sale and, since the Superintendent of Forests is empowered to make a detailed inquiry into the character and condition of each parcel of land contained in said forest reserve, it might follow that the Commissioners would have power, pending such an examination, to reserve all the lands from sale, since it cannot be determined without an examination which particular lands are to be included in the forest reserve; but here, again, we are met with the provisions of the statutes which only authorize the Superintendent of State Forests to make an examination of each parcel of land contained in the forest reserve. There appears to be no provision for an examination of the state lands as a whole. In my opinion very little can be done until this act is amended or re-enacted so as to determine definitely what is to be done.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Value of estate for taxation not diminished by contingency by which estate may be diminished. Rate of interest fixing value of remainder 5 per cent.

August 4, 1904.

HONORABLE M. S. GRISWOLD,
County Judge,

Waukesha, Wis.

DEAR SIR—Your communication of July 23d was received some time ago, but, owing to the importance of the questions you asked, I have been unable to devote any time to the matter until recently, or I should have replied to your letter earlier.

It appears from your statement that Harriet E. Palmer died, leaving personal and real property, which, after paying claims, funeral expenses and expenses of administration,

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will net about \$4500. This estate is given in trust to be held by the trustee and pay the annual income to Mary P. Wood, a sister of decedent for her life, and further to pay her from the principal of the trust estate such sums as she may need for her support. After her death all that may remain of the estate is given to a nephew and niece of decedent, if they live to the age of twenty-five years. They are both living, but are still minors.

On this statement of facts you ask, How is the value of the interest of Mary P. Wood to be arrived at? She may before death use a large part or the whole of the principal.

Subdivision 3, Section 13, Chapter 44, Laws 1903, provides in part:

"In estimating the value of any estate or interest in property to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made in respect of any contingent incumbrance thereon, nor in respect of any contingency upon the happening of which the estate or property or some part thereof, or interest therein, might be abridged, defeated or diminished."

The fact that the remaining estate to the nephew and niece may be abridged, defeated or diminished by the contingency of appropriating a part or the whole of the principal to the support of said Mary P. Wood will not change the method of appraisal. The estate should be estimated on the basis that the contingency that she will need a part of the principal for her support will not occur. After the deduction of the property exempt, the value of such life estate will be taxed at the rate specified in subdivision 2 of section 2, viz., at the rate of one and one-half per centum of the clear value of such interest in such property. The value of the estate going to the nephew and niece upon the death of Mary P. Wood will, after the deduction of the exemption therefrom, be taxed at the rate specified in subdivision 2 of section 2. The tax on the value of the estate to the nephew and niece is less than to a cousin and is the rate to be imposed under the provisions of Subd. 5, Sec. 13, as amended by Subd. 5, Sec. 1, Chap. 249, Laws 1903.

See Matter of Vanderbilt, 172 N. Y. 69,
Matter of Brez, 172 N. Y. 609.

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The tax on the life estate and the remainder is payable forthwith out of the property transferred.

In the Matter of the Estate of Adeline Davis, her estate, it appears from your letter, is given to a brother for life, or until he remarries, he being a widower now. Upon his death or remarriage it goes in equal shares to a nephew and a niece. You ask in regard to this estate: "In estimating the interest of the brother in the estate, shall I treat his interest as in fact one for life? If so, I can value it at its present worth, taking into account his age and probable income and the value of the residue, would be the value of the interest of the nephew and niece." The last clause of Subd. 6. of Sec. 13 provides that where an estate for life or for years can be divested by the act of omission of the legatee or devisee, it shall be taxed as if there were no possibility of such divesting.

The fixing of the value of the remainder, given to the nephew and niece of decedent, is to be fixed without reference to the fact that the beneficiary may marry. In fixing the value of future estates, "dependent upon any life or lives in being," such value "shall be determined by rule, method and standard of mortality and value employed by the commissioner of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum." (Subd. 2, Sec. 13).

This provision, so far as the valuation of the estates for inheritance taxes is concerned, substitutes five per cent for six per cent., as stated in Circuit Court Rule 32, found on pp. 2460 and 2461 Wisconsin Statutes 1898. This provision indicates that the legislature considered five per cent. as a fair income or return on safe investments and fixed that per cent. as the basis of computation. Under the statutes, the rate of five per cent., the actuary in the office of the Commissioner of Insurance reports the value of the life estate of Mary P. Wood as \$2623.95 and of the remainder \$1876.05.

In reference to your questions I have consulted the Tax Commissioner, Judge Gilson, and he agrees with the conclusions above stated.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Levees.—Commission has power to make improvements on levee system in Columbia and Sauk counties.

Aug. 4, 1904.

HONORABLE ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

MY DEAR SIR—Your favor of August 3d, 1904, relative to the act of the legislature providing an appropriation for levee purposes in Columbia county, being Chapter 419 of the Laws of 1903, is received.

You state therein that there are three distinct divisions of the levee improvements, one being in the Town of Lewiston, one in the Town of Caledonia, and another designated as the Government, or Canal, improvement.

You say further that the Lewiston and Caledonia divisions are in a reasonably safe condition, owing to the work already done by the Commission thereon, but that the Government improvement is seriously in need of repair.

You also state that the Commission is reluctant to undertake any improvement upon the Government works, through apprehension that they might thereby be assuming responsibility relative thereto, and that the general government might thereupon conclude to discontinue the work there and to unload upon the Commission the duty of keeping this particular portion of the work in repair.

And aside from the question of policy you say that the Commission desires to know whether or not it has authority under Chapter 419, Laws 1903, to expend the money appropriated by the State in the repair of this so-called Government improvement.

In reply to your communication, I feel unable to answer the question as to the policy of the Commission assuming to make improvements upon the Government levee, so-called, and, in connection therewith, I suggest that it might be advisable for the Commission to confer with the proper Government authorities relative thereto and, if possible, induce them to take some immediate action with reference to the repair of the Government levee in case its present condition is a menace to the city of Portage or to life and property in that vicinity.

On the other hand, if the Government authorities cannot be induced to act in time to avert the threatened danger, it

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would hardly seem to be a question of policy as to whether or not the Commission should expend the appropriation of the State upon certain other sections of the levee and at the same time stand idly by and permit the river to devastate the country through the Government levee by reason of its insufficiency and want of repair.

So far as the question of policy is concerned, if the danger is real, and not imaginary, then the Government levee ought to be put in such repair as would insure the safety of life and property in that vicinity and, if the Government authorities refuse to act, it would seem to me that the clear duty of the Commission would be to do all in their power to avert the threatened danger.

I do not understand from the language of the acts under which the Government has expended money in the construction of this particular levee that the Government assumed any jurisdiction over that territory, further than merely to make this improvement in connection with other improvements associated with the Wisconsin and Fox River Valley Canal. Sec. 1 of Chap. 419, Laws 1903, provides:

“An amount not exceeding the sum of twenty thousand dollars is hereby appropriated . . . for the purpose of constructing and strengthening the levee system existing in the vicinity of Portage on the Wisconsin River in Columbia and Sauk counties in the State of Wisconsin.”

The language of the act does not limit the appropriation to any particular portion of the levee system and in no way differentiates the portion which you designate as the Government improvement from any other. And, so far as the particular act in question is concerned, I see no objection to the use of the money in making improvements upon any portion of the levee system in Columbia or Sauk counties which in the judgment of the Commission is in need of repair. In my opinion the Government has not assumed any jurisdiction over that portion of the territory included in the improvements made by the Government, to the exclusion of the State, and that, under the provisions of Chap. 419, Laws 1903, the Commissioners have the same authority to expend money upon the improvement of that portion of the levee known as

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the Government improvement that they have with reference to any other portion thereof.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Dairy and Food.—Amount necessary to refit laboratory in dairy and food commissioner's office after capitol fire is necessary expenditure.

Aug. 10, 1904.

HONORABLE J. Q. EMERY,

Dairy and Food Commissioner.

MY DEAR SIR—Your favor of Aug. 9th, 1904, is received. You state that the laboratory of the Dairy and Food Commission, together with all apparatus for the purpose of making the analysis mentioned in Sece. 1410c and 1410d Wisconsin Statutes 1898, was totally destroyed by the Capitol fire of February 27th last; and you ask for my opinion as to whether, under the provisions of Section 1410d, Wisconsin Statutes 1898, you may lawfully incur an expense of two hundred dollars in preparing the necessary plumbing to enable your department to conduct the analysis required by Section 1410c, Wisconsin Statutes 1898.

In reply thereto I give it as my opinion that the amount mentioned by you as being actually necessary to fit up the apparatus required to conduct the analysis required to be made by your department would be a proper expenditure under the provisions of Section 1410d. Such an expenditure may not have been contemplated by the legislature at the time of the enactment of Section 1410d, the expenses therein authorized to be annually incurred by your department in making the analysis contemplated in Section 1410c, may not have been specifically authorized or contemplated. Nevertheless, under the circumstances, such apparatus, including the plumbing appliances, etc. necessary for the conducting of such analysis, having been totally destroyed by the fire February 27th, the provisions of Section 1410d, which provides that your department may incur an annual expense of not to exceed six hundred dollars for the necessary expense of making

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the analysis required would seem to be broad enough to include an expenditure of two hundred dollars to provide for plumbing apparatus, when such apparatus is absolutely necessary in order to enable you to conduct such analysis.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Trust Companies.—Not within spirit of 1770b, to admit Foreign Trust Co. must comply with statute relative to trust companies.

August 15, 1904.

HONORABLE M. C. BERGH,

Commissioner of Banking.

DEAR SIR—Your letter of the 13th inst., inclosing two letters from the First Trust and Savings Bank of Chicago, Ill., is received.

It appears from the letters inclosed that the bank referred to is incorporated under the laws of the state of Illinois and is organized under the laws of that state to do business in a double capacity, as a savings bank and a trust company.

The question you submit for my opinion is, whether or not this corporation can be permitted to transact business in this state as a trust company upon its complying with the provisions of Section 1770b, Wisconsin Statutes 1898, which provides the manner in which foreign corporations may be authorized to do business in this state. Section 1770b in terms is broad enough to include a foreign trust company, since the only exception made by the section is as to corporations created solely for religious or charitable purposes, insurance companies and fraternal or beneficiary corporations, societies, orders and associations furnishing life or casualty insurance or indemnity upon the mutual or assessment plan.

This statute is the only one which can be said to authorize a foreign trust company to do business in this state. Under other provisions of our statute, however, trust companies doing business in this state are regulated and controlled. Section 1791d, and following sections provide, among other things,

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that a trust company, in order to be authorized to do business in this state, must have a capital stock of at least \$100,000, except in cities of less than one hundred thousand population and, in those cities, the capital stock must be not less than \$50,000. Before it can, do business, fifty per cent. of the capital stock must be paid in, and the whole must be paid in within six months of the date of commencement of business. Within six months after such trust company has commenced to do business, it is required to deposit with the state treasurer not less than fifty per centum of the amount of its capital stock, not exceeding, however, \$100,000 such deposit to be in cash, bonds or mortgages or notes and mortgages on unincumbered real estate within this state worth double the amount secured thereby, or public stocks and bonds of the United States or of any state of the United States, etc. The corporation must pay a license fee for transacting business on the first day of March in each year, amounting to three hundred dollars and, in addition, two per centum of its net income during the calendar year preceding.

These provisions, of course, apply to domestic corporations, but there is no provision of the statute other than sec. 1770b, which permits or authorizes any foreign trust company to do business in this state. I very much doubt whether, under the provisions of sec. 1770b, a foreign trust company could be permitted to transact business in the state of Wisconsin, even if it should comply with the provisions of that section. It is the policy of the State to carefully guard and protect the people of the state against loss while doing business with a trust company. The very nature of the business done requires that these companies should be under the supervision and control of some authority in the state, in order that people may not be imposed upon in doing business with them. If a foreign trust company may be permitted under our laws to enter this state and do business without being subject to the safeguards which have been provided by law, it follows that there is no protection against fraud or loss in case irresponsible trust companies should apply for entrance to this state under the provisions of said act. In my opinion, while the act is broad enough in terms to authorize the admission of a trust company, I do not believe that it is within the spirit of the act to permit it to be done. I am also of the opinion that chap. 434, laws 1901,

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was meant to remedy this defect in our statutes. That act provides:

"Sec. 1770, of the statutes of 1898 is hereby amended by adding to said section at the end thereof the following: All foreign corporations and the officers and agents thereof doing business in this state shall be subjected to all the liabilities and restrictions that are or may be imposed upon corporations of like character organized under the laws of this state and shall have no other or greater powers."

I am of the opinion, therefore, that, if this foreign trust company can be permitted to enter the state at all to do business it can only do so by complying with the provisions of our statute relative to trust companies.

Yours truly,

L. M. STURDEVANT.

Attorney General.

Railroads.—Railroad constructed purely as a belt line has power to condemn land for right-of-way.

Aug. 19, 1904.

HONORABLE JOHN W. THOMAS,
Railroad Commissioner,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 19th inst., in which you say you desire information from this department as to whether or not a railroad constructed purely as a belt line would have the right to condemn property for a right of way.

You state in this connection that you understand that a belt line is a line connecting two or more roads used largely for switching purposes.

In answering your inquiry, I shall assume that a belt line means a branch or extension, and that the railroad company desiring to construct this line is a corporation having a main or chartered line in this state.

Under sec. 1845 Wis. stats. 1898 and following sections. railroad corporations are invested with the power to acquire real estate by condemnation. Under sec. 1831, of the same chapter, a railroad corporation is authorized to build branch roads either from any point on its line of road or from a point

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on the line of any other road connecting or to be connected with its road, the use of which other road between such points and the connection with its own road such corporation shall have secured by lease or agreement for a term of not less than ten years from its date.

This provision undoubtedly applies to an extension or branch road and would include the building of a so-called belt line, since those words as defined by you are used to designate a branch connecting two or more roads. Under this provision of the statute, the railroad corporation is authorized to make the extension under the provisions of chap. 87, which chapter includes the power to condemn lands. Under sec. 1831a, a railroad corporation of this state is authorized to build branches and spur tracks from its road or any branch thereof to and upon the grounds of any mill, elevator, storehouse, warehouse, etc., and, under this section, the railroad company is not required to comply with the provisions of sec. 1831, relative to the designation of the route and filing of a copy of the record certified by the president and secretary in the office of the Secretary of State; but, if the branch or spur track exceeds five miles in length from the main track or from any branch of the main road, then these provisions of sec. 1831 would apply, since it is provided in effect in sec. 1831a, that the provisions of sec. 1831 shall not be applicable to any branch or spur track built to any such mill or manufacturing establishment, if said branch or spur track does not exceed five miles in length.

Your further question, as to whether a belt line must be of any particular length, I think is answered by what I have said in the foregoing. Sec. 1831 only applies to an extension or branch connecting two roads, where a lease has been secured by one of the roads, as provided in the section. Sec. 1831a, applies to connections made by branches or spurs from the main track with some manufacturing establishment and the same may be built under the latter section, if the branch or spur does not exceed five miles in length.

Yours truly,

L. M. STURDEVANT,

Attorney General.

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Levees.—State treasurer may legally pay bill certified by commission created under chap. 419, laws of 1903. Money wrongfully paid into general fund must be withdrawn.

August 20th, 1904.

HONORABLE JOHN J. KEMPF,
State Treasurer,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your request of the 19th inst., in which you ask my opinion as to whether you may lawfully pay the bills which may be certified by the commission created under the provisions of chapter 419, laws of 1903, when audited by the commissioners and approved by the Governor, as prescribed by the terms of that act.

Sec. 1 of the act provides:

“An amount not exceeding the sum of twenty thousand dollars is hereby appropriated from that portion of the drainage fund of this state not belonging to the counties or towns or to which the counties or towns would be entitled if the state swamp lands are sold as now provided by law, for the purpose of constructing and strengthening the levee system existing in the vicinity of Portage on the Wisconsin river in Columbia and Sauk counties, in the state of Wisconsin.”

When the bill which afterwards became chapter 419 was under consideration by the legislature, I gave to the chairman of the Joint Committee on Claims an opinion upon the question of its validity, in which I said:

“This bill, if it becomes a law, will appropriate the sum of twenty thousand dollars from a portion of the drainage fund of this state to be used in constructing and strengthening the levee system on the Wisconsin river in the vicinity of Portage, Wis.

“The act also contains the following provision:

“If at any time there should be no money in the drainage fund available for the purpose of this act, the commissioners of public lands shall transfer to the drainage fund from any of the unemployed trust funds belonging to the state an amount sufficient to meet such deficiency in said drainage fund, which sums so advanced shall

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be restored to the fund so drawn upon from the moneys first arising from that portion of the drainage fund of this state not belonging to the counties or towns nor to which the counties or towns would be entitled if the state swamp lands were sold as now provided by law, with four per centum annum interest.

"Article VIII, section 10, Const. Wis., is as follows:

"The state shall never contract any debt for works of internal improvement, or be a party in carrying on such works; but whenever grants of land or other property shall have been made to the state, especially dedicated by the grant to the particular works of internal improvement, the state may carry on such particular works and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion."

"Under this provision of the constitution it has been held by the Supreme Court of this state, in the case of *State ex rel. Jones vs. Froehlich*, 91 N. W. R. 114, that the levee works referred to in this bill are works of internal improvement within the meaning of the foregoing provision, and that the legislature cannot legally appropriate any of the general funds of the State for the purpose of carrying on such works. This act does not contemplate the appropriation of the general fund of the State, but does contemplate the appropriation of the sum named from what is known as the drainage fund. This fund is derived by the State from the sale of swamp lands granted to the State under the act known as the Swamp Land Grant of September 28th, 1850. This act provides as follows:

"To enable the several states to construct the necessary levees and drains to reclaim the swamp and overflowed lands therein -- the whole of the swamp and overflowed lands, made unfit thereby for cultivation, . . . are granted and belong to the several states respectively in which said lands are situated."

"The State accepted this grant and thereby became a trustee of the United States for the purpose named in the grant. The funds derived from the sale of these lands can only be lawfully used by the State for the purpose

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specified, that is, 'to reclaim the swamp and overflowed lands therein.'

"The proceeds of the sales of swamp and overflowed lands cannot be diverted from the purposes of the grant, by the state."

State vs. Hastings, 11 Wis. 448.

"If the levee works for which this appropriation is asked were originally erected and are to be preserved for the purpose of reclaiming the swamp and overflowed lands, then, under the express provisions of the constitution, the State may carry on such work, provided it devote the avails of the grant to such purpose.

"In Sloane, Stevens & Morris vs. State, 51 Wis. 623, the court, in discussing this provision of the constitution, said:

"It prohibits the State from being a party in carrying on any work of internal improvement unless a grant of land or other property has been made to it, especially dedicated by the grant to such work. If such grant and dedication have been made, the State may carry on the particular work, and it must devote thereto the avails of the grant.'

"So it appears reasonably certain that the levees referred to in the bill may be maintained by the State for the purpose of reclaiming and protecting the overflowed lands, provided that only the revenues derived from the sale of the swamp lands are devoted to that purpose.

"Conceding, then, that the purpose of this bill is to appropriate from the drainage fund the sum named in the bill for the purpose of reclaiming overflowed or swamp lands, we meet with no difficulty with the provisions of the bill under consideration.

"I have some doubt as to the validity of that portion of the proposed act which provides for the transfer of funds. It is well settled in reason and by the decision of the courts, that the legislature cannot do indirectly what it is forbidden by the organic act to do directly. It is clear that, if the act provided that the unemployed trust funds other than the drainage fund might be appropriated to the work of internal improvement, the act would be void. The other trust funds of the State are each and all im-

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pressed with a trust; one for one purpose, and another for another. The drainage fund, as we have seen, can only be legally employed for the purposes mentioned, and the other trust funds of the State to the purposes specified in the act, contract or grant under which the fund was created. It is provided by the terms of the bill that, if at any time there is no available drainage fund, the Commissioners of Public Lands may transfer from any other unemployed trust fund an amount sufficient to meet the deficiency, and thus accomplish by circumlocution what cannot be done directly.

"The State may loan its trust funds, but the plan devised, as set forth in the terms of the bill, is not for a loan: it is not so designated; it has no feature of a loan, except the provision as to the payment of interest, and, under the arrangement provided the extent of the interest paid, at least, would be diverted from the purpose for which the drainage fund may be used. In my opinion this part of the bill under consideration, relative to the transfer of funds, is of very doubtful validity. Notwithstanding this provision in the bill, it seems to be complete without it, and the rule in such cases frequently applied by the courts is that, unless the void part was the compensation for, or inducement to, the valid portions, so that the whole act together warrants the belief that the legislature would not have enacted the valid portions alone, such portions will be operative.

Slauson vs. Racine, 13 Wis. 398,

State ex rel. Walsh vs. Dousman, 28 Wis. 541."

At the time of the passage of this act, there was only about the sum of four thousand dollars in the treasury which was derived from the sale of swamp lands and which could be appropriated to the payment of the sum named in the act. This sum has nearly all been paid out pursuant to the provisions of the act, and the question now arises, whether any further sum can be paid, and I understand this is the question upon which you desire my opinion.

Since the passage of the act in question there has been paid into the state treasury the sum of about ninety-five thousand dollars derived from the sale of swamp lands, and this sum

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has been charged to the general fund, pursuant to the provisions of chap. 367, laws of 1897, as amended by chap. 258, laws of 1899, Chap. 432, laws of 1901 and chap. 450, laws of 1903, Sec. 4 of chap. 367, laws of 1897, reads as follows:

“The moneys received for the sale of lands shall be covered into the general fund except when otherwise disposed of by constitutional provision.”

I understand that under this provision the proceeds of the sale of all swamp lands since 1897 have been charged to the general fund, and that the proceeds of the sale of swamp lands made under the provisions of chap. 450, laws of 1903, have also been disposed of in the same manner. Since the act appropriating the sum of twenty thousand dollars of the proceeds of the sale of swamp lands devotes that amount to the purposes of the act, and since it is the unquestioned right of the legislature to do so, it follows that chap. 367, laws of 1897, so far as it provides that the proceeds of all lands shall be covered into the general fund is repealed by implication, to the extent, at least, that twenty thousand dollars of such proceeds should not be paid into the general fund. In other words, the latter act is inconsistent with the former and operates to supersede it so far as this appropriation is concerned; but sec. 4 does not provide that the proceeds of all lands shall be covered into the general fund, but only that part not otherwise disposed of by the constitution. This certainly includes lands granted to the State for educational purposes and for a university. (See sec. 2, art. X, Const. Wis.)

As to the proceeds of the sale of school and university lands, they have not been covered into the general fund, but are charged to the proper funds. Sec. 10 of article VIII of the constitution specifically provides that when grants of land or other property shall have been made to the State specifically dedicated by grant to particular works of internal improvement, the State may carry on such work and shall devote thereto the avails of such grant.

As I have shown, the act of Congress of 1850 did grant to the State the whole of the swamp and overflowed lands therein for the purpose of constructing the necessary levees and drains to reclaim swamp and overflowed lands. In my opinion, under this constitutional provision, at least the sum of twenty thousand dollars was otherwise disposed of by the provisions of the

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constitution, since the State has determined to devote that much of the proceeds derived from the sale of swamp lands; and the mandate of the constitution is to the effect that the State shall devote the proceeds to the work prescribed in the grant:

It has been suggested that this provision of the constitution only applies to lands which may have been granted prior to the adoption of the constitution, and that it does not affect subsequent grants.

I think, however, that our Supreme Court has determined otherwise. (See *State ex rel. Douglas vs. Hastings*, 11 Wis. 471). In that case the court had under consideration a kindred question, and in its decision said:

“That act is a legislative declaration or recognition that at least so much of such net proceeds are necessary to be appropriated to the purpose specified in the act of Congress, and, as long as it remains in force on our statute books, as it still does, we think it conclusive of the existence of such necessity and that by virtue of the language of the grant and of the constitution which we have quoted, it does not lie in the power of the State Treasurer or the courts at the same time to divert such proceeds to other objects.” (p. 476)

Since it appears that the State has on hand as the proceeds of the sale of the swamp lands more than enough to pay the balance appropriated by this act, I am of the opinion that the object of the legislature cannot be frustrated by so simple a process as the payment of such proceeds into the general fund and that they may be withdrawn from the general fund and expended in accordance with the provision of the act under consideration.

Yours truly,

L. M. STURDEVANT.

Attorney General.

General Opinions.

Railroads.—Have the right to condemn real property for branch road regardless of the length of the extension.

Aug. 24, 1904.

HONORABLE JOHN W. THOMAS,
Railroad Commissioner.

DEAR SIR—I am in receipt of yours of the 23d inst., in which you inclose another letter from Taylor & Scott. It appears from this letter that the contemplated railroad is to be an independent line, and your question is: "Will a railroad not over two and a half miles long have the same rights to condemn real estate that another road would have?"

The statute makes no distinction in authorizing a railroad to condemn property for a right of way between railroads, no matter what may be the length of the road. If the proposed railroad is incorporated under the statutes and complies with their provisions in reference to incorporating, then it will have the right to condemn real property, regardless of the length of the road.

Yours truly,
L. M. STURDEVANT.
Attorney General.

Articles of Incorporation.— Cannot purchase competing lines.

Aug. 24, 1904.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—At your request I have examined the articles of incorporation of the Lincoln and Oneida County Railroad Company. I find these articles conform with the provisions of the statute relative to the incorporation of railroad companies, with the exception that, in the declaration of the powers which the incorporators propose to exercise, the following appears:

"For the purpose of purchasing, maintaining and operating lines of railroad already constructed or that may hereafter be constructed."

Our statute carefully defines in what cases railroad corporations may consolidate with other railroad corporations, and

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it is provided that no railroad corporation shall consolidate with, or lease or purchase, or in any way become owner of or control any other railroad corporation or any stock, franchise, rights or property thereof, which owns or controls a parallel and competing railroad. (See sec. 1833, as amended by chap. 191, laws 1899)

The authority assumed by the promoters of this corporation in terms is broad enough to include the right to purchase a competing railroad line. I think this clause should be stricken out of the articles, although, with the clause retained, the corporation could not purchase a competing line, since the statute expressly forbids it. However, since the words quoted add nothing to the powers of the corporation, they should not be injected into the articles.

Yours truly,

L. M. STURDEVANT.

Railroads, Articles of Incorporation.—Fee for filing amendment to, ten dollars. Railroads cannot alter proposed line not constructed at time.

August 25, 1904.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 24th inst., inclosing amendment to the articles of incorporation of the Mineral Point and Northern Railway Company, with the request that I give you my opinion as to what the fee should be for filing this amendment.

Sec. 1820 Wis. Stats. 1898, provides that the fee for amendments to articles of incorporation of railway companies shall be the same as those prescribed by sec. 1772 for filing articles under chap. 86. The proposed amendment does not increase the capital stock of the corporation. In such case the fee is ten dollars. (See chap. 238, laws 1901)

In looking over the articles, I find that they are in very bad form, and I think they should be returned to the company for correction. The amendment proposed is to Article I, and the resolution provides that it shall read as follows: (then follows

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the article as amended). The article as amended leaves out the name of the corporation. The amendment should have been in addition to Article I, if it was intended to amend Article I at all. It is probably intended to amend what goes before Article I. If so, it is bad in form, since it takes the place of the declaration that the undersigned agree to form and do form a corporation under the laws of the State of Wisconsin. The amendment (if it is intended to be an amendment to what precedes Article I) should be added after the word "Wisconsin" in the fourth line of the articles.

I have also examined, in connection with this proposed amendment, the resolution adopted by the directors of said railway company on the 13th day of July, 1904, by which said company proposes to alter its line of road. I am not informed as to whether this road has already built or not, but, from the language of the resolution adopted by the board of directors, I should judge that the road is not yet built, or at least, a portion of it. In my opinion the statute relative to the right of the board of directors to alter the route of a railroad only applies to a case where the road has been constructed. If the road is to be altered before construction, it should be done by an amendment to the articles of organization. (See Sec. 1832, Wis. Stats. 1898. It appears from the resolution changing the route that it is altered so that it passes from a point near to the village of Lyndon southerly through the County of Iowa to the north line of the County of LaFayette. In the resolution of the stockholders amending the articles of incorporation, the railroad is to extend from the village of Highland, but the village of Highland is not mentioned in the resolution changing the route of the road; so there appears to be a conflict between the amendment to the articles and the resolution of the directors changing the route. In the original articles the railroad is to run to the village of Lindon. In the amendment to the articles, the road is to run from the village of Highland near to and west of the village of Lindon. In the resolution changing the route, the village of Highland is not mentioned.

Yours truly,

L. M. STURDEVANT.

Attorney General.

General Opinions.

Licenses.—Granted to sell liquor in particular place does not authorize dealer to move to another building to sell.

August 26, 1904.

JAMES KIRWAN,
District Attorney,
Chilton, Wis.

DEAR SIR—I am in receipt of your inquiry of the 25th inst., in which you ask my opinion upon the following statement of facts:

“The town board of supervisors of your county, on application of John Jones, granted him a license to conduct a saloon in one of the towns of your county. The license issued is limited to a certain house located on Lot 12, in Block 15, of the platted lots at Pointer. Jones conducted his saloon at the place named in the license until he sold said property, when he moved across the public highway in the same town and built a temporary shanty, and is now running a saloon in said shanty, claiming to be doing so under the terms of his said license. This shanty is not located in any incorporated city or village. Your question is, “Can I legally arrest and maintain an action against him for selling liquor without a license?”

Section 1548, Wisconsin Statutes 1898 provides that,

“Each town board . . . may grant license under the conditions and restrictions in this chapter contained to such persons as they may deem proper to keep groceries, saloons or other places within their respective towns, villages or cities for the sale of strong, spiritous, malt, ardent or intoxicating liquors. . . . The application for such license shall be in writing and shall state the kind of license applied for and describe the premises where such liquor shall be sold.”

The statute does not prescribe the form of the license, but you will notice that it specifically provides that the application shall describe the premises where such liquor shall be sold.

It appears from your statement, however, in this case, that the license granted did describe the premises where liquor was to be sold, and probably designated the premises described in the application for the license.

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It may not be inappropriate, in considering this question, to consider the nature of a license to sell intoxicating liquors. In a leading case upon the subject, it is said:

"These licenses to sell liquor are not contracts between the state and persons licensed, giving the latter vested rights protecting on general principles and by the United States constitution against subsequent legislation; nor are they property in any legal or constitutional sense. They have neither the qualities of a contract nor of property, but are merely temporary permits to do what otherwise would be an offense against the general law. They form a portion of the internal police system of the state, are issued in the exercise of its police powers and are subject to the direction of the state government, which may modify, revoke or continue them as it may deem fit."

Metropolitan Board of Excise vs. Barrie, 34 N. Y. 659.
See also Beer Co. vs. Mass., 97 U. S. 25,

LaCrosse vs. Fairchild Co., 49 Conn. 591.

Our own court has said in regard to a license to sell intoxicating liquor:

"The license granted is a mere privilege to be enjoyed while the conditions and restrictions are complied with and imply special confidence and trust in the license."

State vs. Bayne, 100 Wisconsin 38.

The powers of the town board relative to the granting of liquor license are purely statutory. It can only exercise such powers as are expressly granted to it by statute or necessarily implied from the powers so granted.

Eaton vs. Manitowoc Co., 44 Wisconsin 489,

Wright vs. Zettel, 60 Wisconsin 168.

It follows, therefore, since the statute does not in terms authorize the town board to grant a license to sell liquor at any place in the town, that no authority exists for so doing. There must be some reason for the statutory requirement that the application shall designate the premises where the liquor is to be sold, and it logically follows that a person applying for a license and designating the premises where he desires to do business is bound by a license issued to him, in compliance with his application, which does designate the premises,

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and that he can claim no other privilege under his license than such as is given him therein, provided, of course, the license follows the application. The town board are prohibited from granting a license for the sale of liquors within a distance of two and a half miles of the grounds of the Wisconsin Veterans' Home. They cannot grant a license to a person who is the owner or keeper of a house of ill fame. It follows, therefore, from these provisions and others which may be found in the statutes, that, as a matter of fact, the town board cannot grant a license to sell liquor generally at any place within the town, since it is restricted by the terms of the statute in these particulars. A license issued by a town board of supervisors under the laws of this state for the sale of intoxicating liquors is not transferrable, even with the consent of the town board.

State vs. Bayne, 100 Wisconsin 35.

The court says in this case:

"The statute cited only authorized the town board to grant licenses to such persons as they deem proper, and then only upon conditions and under restrictions therein prescribed. The board was thus required to exercise judgment and discretion in the selection of proper persons to be so licensed."

Therefore it was held that the licensee could not transfer his license to another. The board are also invested with a discretion, I think, as to the place in a town where liquor may be sold. They might be willing to grant a license for the sale of liquor at one place and refuse to grant it for good reasons at another, and, as I have shown, they are prohibited from granting license at certain places. It follows, therefore, that they are invested with a discretion as to the place. In the case of Laib & Co. vs. Hare, 163 Pa. 481, it is held that the authority granting a license has no power to transfer the license from one place to another, even though the building where the license was engaged in business had burned. The same rule was laid down in the case of Nolan vs. Sane, 11 Ky. 675. A license to sell intoxicating liquors which sets forth the name of the street only, and not the building in which the business is to be carried on, as required by the statutes of Massachusetts, is defective, and the license cannot

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justify sale under it, and it is immaterial that the defect is the fault of the selectmen who grant it.

Commonwealth vs. Merriam, 136 Mass. 433.

In my opinion, a license which does not describe the premises where the liquor is to be sold would be void. In the case of *State vs. Prettyman*, 3 Harr. (Del.) 570, the court says:

"A tavern license is confined to the house and to the persons licensed or others by his command there. No other can keep a tavern under his license, nor can he keep a tavern or sell liquor elsewhere than at the house referred to in the license. The law has designated and restricted the number of taverns to the public necessities and to prohibit all others than licensed tavern keepers from retailing spiritous liquors. The court, on recommending for license, must have evidence of the fitness of the person to keep a tavern and that he has the necessary accommodations and also that the house or place is a convenient stage for passengers and others, in a suitable place for the public. To change either would be to depart from the license and evade the law if sanctioned. It is very common for tenants, on the expiration of their term, in taverns, to transfer their licenses to succeeding tenants. This, though not often prosecuted, is not strictly lawful. There is some degree of necessity for it, as the new tenant has no means of procuring a license until the session of the court, but there is neither necessity nor reason for extending the license to another place."

Yours truly,

L. M. STURDEVANT.

Attorney General.

Caucusses.—Of assembly districts should be called by the county committee in counties where there are more than two assembly districts as well as where there is but one district.

August 29, 1904.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—Yours of the 29th inst. received. You ask me to give you my opinion as to how assembly district con-

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ventions shall be called in counties containing more than one assembly district.

Chapter 341, Laws of 1899, seems to be designed to regulate the holding of caucuses and conventions. Sec. 1 provides:

“Caucuses and meetings of political parties held for the purpose of nominating candidates or choosing delegates to assemble in convention to nominate any person for any public office to be voted for at any general judicial or municipal election . . . unless held under the provisions of this act, are hereby declared to be unlawful.”

Section 2 provides that every political party desiring to nominate candidates to be voted for at any election shall file with the city or county clerk the name of the chairman and secretary of the *county* or *city* committee of such political party. The county or city committee is to determine the place when and where the conventions of the political party it represents shall be held, is to determine the number of delegates who shall represent each town, village or ward at such convention.

Under section 3 the county committee has authority to fill vacancies in said committee. The county committee is to be composed of a chairman and secretary and one member from each ward, town or village.

Under section 4 the county committee after determining the day and time of holding caucuses, may cause to be published in two newspapers published in the county, a notice stating the time and place where such caucuses and conventions will be held.

There are various other provisions regulating the holding of caucuses and conventions, but in none of the provisions is there any committee recognized other than county committees, city committees and town and ward committees. There is no provisions for the calling of a convention or caucus by an assembly district committee. I think the assembly district caucuses should be called by the county committee in counties where there are more than two assembly districts, as well as those cases where the county consists of one assembly district.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Taxation.—An 85 acre tract of land not exempt from taxation simply because owned by a religious organization.

August 29, 1904.

HON. JOHN J. HANNAN,
Madison, Wis.

MY DEAR SIR—Your favor of August 27th, enclosing letter from H. F. Eichler of Camp Douglas relative to the exemption of church property from taxation and requesting my opinion with reference to the inquiry therein contained, is received. Mr. Eichler in his communication states that a certain property consisting of eighty five acres of land is claimed by the church authorities to be exempt from taxation as a parsonage and that the town assessor assessed eighty acres of the tract in question and exempted five acres, and the query is as to what portion if any this eighty five acres should be exempt, or whether the whole eighty five acres should be exempt as church property.

Subdivision 3, of Section 1038 of the Wisconsin Statutes of 1898, provides for the exemption of church property from taxation under certain conditions, and provides in part as follows:

“Personal property owned by any religious..... association used exclusively for the purposes of such association, and the real property, if not leased or otherwise used for pecuniary profit, necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres; and parsonages whether of local churches or districts and whether occupied by the pastor permanently or rented for his benefit,”

shall be exempt from taxation. The first clause of the section exempts the real property of any religious association, “necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres, if not leased or otherwise used for pecuniary profit.”

The third clause of the section exempts parsonages, “whether of local churches or districts and whether occupied by the pastor permanently or rented for his benefit.”

From the language of the section referred to parsonages are not necessarily included in the ten acre tract exempted

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for the location of church buildings, and in my opinion the word, "parsonage" is used in this section was intended to include only the building or residence place of the pastor of such religious organization and a sufficient amount of ground necessary for the occupancy and use of the same as a residence. I do not think it was the legislative intent to exempt from taxation under the name of parsonage any larger tract than was necessary for the use and convenience of its occupancy as such, that is to say, the ground necessary for residence, barn, out-buildings, garden, etc., and in my opinion an eighty five acre tract of land cannot be exempt from taxation because of its being owned by a religious association and occupied by the pastor as a parsonage. In any event the language of subdivision 3, prohibits the exemption of any tract owned by any religious society of more than ten acres, and that amount is only exempt when used exclusively for the purpose of such association and not leased or otherwise used for pecuniary profit.

I herewith return the letter of Mr. H. F. Eichler, as requested.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Articles of incorporation.—Without capital stock and not for profit no fee required.

August 30, 1904.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

MY DEAR SIR—Your favor of Aug. 29th, 1904, enclosing articles of incorporation of the Milwaukee Agricultural Society and asking for my opinion as to whether or not under the terms of the articles of incorporation the Milwaukee Agricultural Society may be permitted to file such articles of incorporation in your office without a fee, is received. In reply thereto I have examined the articles in question and find that they are in compliance with the provisions of Chap-

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ter 86 of the Wisconsin Statutes of 1898, relative to incorporation. It is provided by Section 1712 Wisconsin Statutes of 1898, with reference to filing of the articles of incorporation in the office of Secretary of State,

“That no fees 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.”

Section 3, of the articles of incorporation in question provide as follows:

“Such corporation is organized without capital stock and is organized exclusively for benevolent and charitable purposes and no dividend or pecuniary profits shall ever be declared to any member or members thereof.”

It is my opinion that under the provisions of Section 1772, this corporation is entitled to file its articles in your office without a fee. I herewith return the articles of incorporation.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Health.—Health officer holds office until qualification of successor, Statute Section 1411. Has no application to board of health.

Aug. 30, 1904.

HON. C. A. HARPER,
Secretary of State, Board of Health,
Madison, Wisconsin.

DEAR SIR—Your favor of August 26th, 1904, is received. You ask whether or not it is necessary under the provisions of Section 1411, Chapter 57 Wisconsin Statutes of 1898, for the town board to organize or renew the old organization of local boards of health at some regular meeting and whether

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in case there is nothing done by the town board the old board of health will continue until its successor is elected and qualified.

Section 1411 of the Wisconsin Statutes of 1898, is mandatory in its terms and requires that the town or village board and the common council of town, villages or cities coming within the purview of the statute, shall within thirty days after each annual election organize as a board of health or shall appoint wholly or partially from its own members a suitable number of competent persons who shall organize as a board of health for such town, village or city.

The section referred to further provides that the officers of such board shall include a chairman and clerk and health officer and that all such officers shall be elected by the board immediately after its organization.

The section further provides that,

“Every *health officer* so appointed shall be whenever practicable a reputable physician; he shall hold office during the pleasure of such board and until the qualification of his successor; if a vacancy occur in his office the board of health shall immediately fill the same by an election.”

In reply to your inquiry it is my opinion that wherever a health officer has been duly elected or appointed in the manner provided by law, that he holds such office “until the qualification of his successor.” This provision of the statute applies only to the “health officer” and does not apply to the board of health, since that is changed annually by the election of members of the town board, or village board or city council. It is the duty of such board or council to organize within thirty days as a board of health and in case of their failure so to do such organization, might be compelled by proper proceedings in court. Of course there is no board of health until such board is organized in the manner provided by law, but once having organized and appointed a health officer, such health officer would continue in office and be authorized to exercise the functions of such office until the qualification of his successor.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Elections.—Where constitutional amendments to be submitted (Primary Election Law) county clerk must have whole text of law published 7 days before election.

August 31, 1904.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR—I am in receipt of yours of the 30th inst., in which you ask my opinion upon certain questions propounded by you relative to the duty of your county clerk in publishing the election notices for the coming election and also the proper method of submitting Chapter 451, Laws of 1903, to a vote of the people.

Your questions are:

First. "What law or section makes it legally necessary to give in toto in an election notice the whole of a proposed constitutional amendment in Wisconsin? Is there any such law?"

Second. "If not, and under the above decisions, is it at all legally required or necessary for a county clerk to publish in full the entire Primary Election law in his election notice this fall, or not?"

Third. "Again, under 104 Wis. 432, 436, must the clerk continue to publish such election notice from now to election, or is not one such insertion legally enough?"

I know of no direct statutory provision upon the subject, except such as I shall quote from in answer to your questions. I apprehend from some things you say in your letter that you are of the opinion that the publication of the so-called Primary Law will incur a very great expense upon your county. I have carefully examined the several provisions of the statute relative to this matter and, in order to answer your question, it will be necessary to take up *seriatim* and discuss them somewhat.

The first to which I desire to call your attention is section 20 Wis. stats. 1898. Under this section the Secretary of State is required, between July 1st and September 1st in each year in which state officers are to be elected for a full term, to make out notice in writing stating that at the next general election certain officers are to be elected who are specified in said section.

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You will notice that this section does not provide for the submission of any question pertaining to a constitutional amendment or, in fact, any other question than the election of certain officers.

Sec. 21, as amended by chap. 408, laws of 1903, requires the county clerk to cause a notice containing so much of the notice so received by him as relates to the questions and officers to be voted for in his county, together with a statement of the several county officers to be elected by the voters of his county, to be published in at least two newspapers published therein once in each week until election. This section was originally section 10 of chapter 288, laws of 1903, and when enacted it read as follows:

“The county clerk shall thereupon forthwith cause a notice containing the substance of the notice so received by him, together with a statement of the several county officers that are to be elected, to be published in at least one newspaper published in the county, and to be transmitted by mail to each town clerk, and the clerk in each village in which, by virtue of its act of incorporation, general elections are to be held, and to one of the inspectors of election in each ward of any city of his county. Whenever the office of county clerk shall be vacant, and there shall be no person authorized to perform his duties, the sheriff shall receive, make out, and transmit by mail such notices.”

In the revision of 1898, this section appears as section 21, and was amended by adding after the words “received by him” in the third line, the words “as relates to the questions and officers to be voted for in his county,” and also by striking out the words “the substance” after the word “containing” in the second line and inserting in their place the words “so much.” This amendment has been carried down to the present time and would indicate that the intention of the legislature was to authorize the county clerk to publish the notice of election provided in section 20, as well as a notice to the voters that some other question than those specified in section 21 might be voted upon; but this contention has been set at rest by the decision of our Supreme Court in the case of *Endion Improvement Co. vs. Evening Telegram Co.*, 104 Wis. 432, in which the court discusses this amendment and says that it did not apply to that

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case, since it was not in effect at the time the notice was published by the clerk; but the court also further says:

"If this were not so, the fact that there were specific provisions of the statute as to the manner in which constitutional amendments or other questions were to be published and gotten before the electors must control the action of the county clerk in that regard." (p. 436).

And the court applies the familiar principle that specific provisions of the statute in regard to a matter shall govern and control more general provisions, and holds in that case that the specific provisions provided for by secs. 58 and 36 Wis. stats. 1898 must control in the submission to the voters of the state the banking law which was under consideration in that case. So your county clerk, in giving the notice provided for by sec. 21 will only include in that notice the notice of the election of the state officers, presidential electors, representatives in Congress, state senators, members of the assembly, and the several county offices to be filled by election in your county. Of course, this notice will not contain the names of the candidates.

Sec. 26 of chap. 451, laws of 1903, provides that the so-called Primary Election Law shall be submitted to the people of this state in the manner provided by law for the submission of an amendment to the constitution. The law has provided that an amendment to the constitution shall be submitted as provided by sec. 58, Wis. Stats. 1898. This section provides that 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 the county clerk, and such clerk shall include the same in the publication provided for in sec. 36. Under sec. 36, as amended by chap. 457, laws of 1901, at least seven days before an election to fill any public office, the county clerk shall cause to be published in at least two, and not more than four, newspapers published within the county, the nominations to office certified or filed with him. He is to make such publication in two daily papers in counties having such, one of which publications shall be on the last Monday preceding election day and the other one week previously; but, if there be no daily

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newspaper published within the county, one publication in each weekly newspaper selected shall be deemed sufficient.

Now, since a constitutional amendment is to be published under the provision of Sec. 36 and since the act in question is to be published the same as a constitutional amendment is required to be published, it follows that a publication under the provisions of sec. 36 is all that is required in order to submit the matter properly to a vote of the people.

I think the language of sec. 58 before referred to clearly indicates that a proposed constitutional amendment is to be published in full: at least, there is no authority for saying that it may be submitted in part, or that a summary thereof may be published under the provisions of that section. You will note that the Secretary of State is to certify the same to each county clerk. What is he to certify? Certainly the constitutional amendment, not a part of it. The section does not give him permission to certify the substance of it.

Another thing which impels me to the conclusion that an amendment should be published in full is that such has been the custom ever since the organization of the state government. At any rate, I think it would not be safe to attempt to depart from that practice. The matter is important and no chances should be taken with it.

I could not answer your questions separately, as a discussion of them naturally requires that they be considered together. I think, however, that you will find them all answered in the above discussion of the questions.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Salaries.—John J. Kempf, retiring State treasurer, entitled to salary from first Monday of August until his retirement on August 29th.

September 1, 1904.

HON. W. L. HOUSER,

Secretary of State,

Madison, Wisconsin.

MY DEAR SIR—I am in receipt of your favor of August 31st, 1904, relative to auditing the account for salary of Mr. Kempf,

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the out-going state treasurer, and asking for a construction of the Constitution and statutes with reference to the payment of his salary for the month of August, 1904. You ask me whether you should construe these provisions contemplating a month running from the first Monday in January, 1903 at the beginning of his term of office to the first Monday in February following and so on through his term of office.

In reply thereto I call your attention to the fact that the question involved was fully answered by me on January 24th, 1903, in a communication addressed to your department upon your request as secretary of state. The matter was also fully discussed in further communications addressed to F. M. Purcell, assistant state treasurer on January 26th, 1903, and in reply to John J. Kempf on January 28th, 1903, by which the treasury department was fully advised of the construction placed upon the law by this department. You are respectfully referred to the aforesaid communication of January 24th, 1903, addressed to yourself, as fully answering the query now made by you.

Further, I am unable to see how any misconception can arise as to the amount which should be allowed and audited to Mr. Kempf for the month of August, 1904, for the reason that the salary having been audited and paid as I understand, every month up to and including the month of July, 1904, there could have been nothing due him as salary on the first day of August, 1904. It happens that the first Monday in that particular month happens to fall on the first day of the month. The question raised in your inquiry seems to me to be eliminated by that circumstance for the reason that having received his full salary up to the first day and that day being the first Monday in August it follows that he is now entitled to receive his pro rate per diem for the number of days which he served in August, as state treasurer of Wisconsin, at the rate of \$5000 per annum.

Yours very truly,

L. M. STRUDEVANT,
Attorney General.

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License.—To sell intoxicating liquors is a permit to sell in only one place and that place must be specified in the application.

Sept. 2, 1904.

JAMES KIRWAN, DIST. ATTY.,
Chilton, Wis.

DEAR SIR—I am in receipt of yours of the 30th ult., in which you ask me:

“Can a saloon keeper in a country town who has duly obtained a liquor license to sell liquors therein for one saloon located on a certain quarter section in said town in his house thereon and which saloon he runs and operates on said license also under such one license build a shanty on the same quarter section of land in that same town and run a bar in said shanty and sell intoxicating liquors therein, while at the same time his license is stuck up in the house saloon and he is selling intoxicating liquors in the house saloon?”

A license to sell intoxicating liquors is a permit to sell liquors at one place only, and that place must be specified in the application. A license would be illegal which would authorize the sale of liquor at any place on a forty-acre tract of land. It therefore follows that under one license liquor can be sold only at one place, and that place should be designated in the license issued. A liquor license restricts the privilege to the place as well as to the person licensed, and one license to retail will not authorize the licensee to conduct the business of selling in more than one place.

State vs. Walker, 16 Me. 241,

State vs. Hughes, 24 Mo. 147,

Zinner vs. Commonwealth, 14 Atl. Rep. 431,

Black on Intoxicating Liquors, sec. 150.

The authorities cited in my former letter will give you some information upon this question. My answer to it is that the license will not protect the saloon keeper in selling liquor at the shanty.

Your second question is:

“How is it, if the saloon keeper runs two bars under one license in the same house, a large one, a saloon in each

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of two rooms, the rooms not adjoining each other in said house?"

A small building on the same lot with a dwelling house, but at a distance of forty-five rods from it, with a passageway between them, is not within the license to sell liquor in a dwelling house "and the apartments and dependencies thereof."

Comm. vs. Estabrook, 10 Pick 293.

The question whether two rooms in the same house in which it is proposed to sell liquor are in truth two distinct places, so that the applicant may be required to take out two licenses, is a question of fact, and the judgment of the licensing authorities holding that they are distinct places will not be disturbed on appeal if the evidence justifies, though it may not require that conclusion.

Sanders vs. Elberten, 50 Ga. 178.

It has been held that, where a local seller has a bar in two adjoining rooms connected by an archway in the partition wall, one for negroes and the other for white persons, only one license is required.

Hochstadler vs. State, 73 Ala. 224.

So a single license will protect the proprietor of a large hotel who maintains three bars in the building, screened off by partitions and connected by doorways.

St. Louis vs. Gerardi, 90 Mo. 640.

Where a person had a license to sell intoxicating liquors at his place at the corner of two designated streets and he had another place adjoining this by an internal communication between the two, and he sold liquors at both, it was held that the license applied only to the first named place.

State vs. Fredericks, 16 Mo. 380.

So you will readily see that, under the authorities, the question you ask is not strictly one of law, but is one of fact, depending upon a great many circumstances.

You say in your question that the rooms are not adjoining each other. How far they are separated is not stated. What use the house is put to is also not stated. I cannot answer your question as a question of law.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

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Elections.—Duty of county clerk to have primary election law published at least seven days before its submission on election day.

September 3, 1904.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

DEAR SIR—I am in receipt of yours of the 2nd inst., in which you state that you do not understand my letter of August 31st, and you ask,

“Is it legally required and necessary for the county clerk to have said primary election law published in toto, once each week from now to election day?”

Section 26, Chapter 451, Laws of 1903, provides that the primary election law shall be submitted to the people of this state in the manner provided by law for the submission of an amendment to the Constitution.

Sec. 58 Wis. Stats. of 1898, provides; that when a 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 the county clerk and such clerk shall include the same in the publication provided for in Section 36.

Sec. 36, amended by Chap. 457, Laws of 1901, provides, that at least seven days before an election to fill any public office, the county clerk of each county shall cause to be published in at least two and not more than four newspapers published in the county, the nominations to office certified or filed with him.

Now since a constitutional amendment is to be included in the publication provided for in said section 36, as amended, it follows that the primary law is to be published as required by Sec. 36, as amended. If you have no daily newspaper in your county, one publication in each weekly newspaper selected by the county clerk is sufficient. Chap. 457, Laws of 1901.

Sections 20 and 21 stats. of 1898, has nothing to do with the publication of the primary election law nor of the publication

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of a constitutional amendment, and secondly, the primary election law is not required to be published with the election notice once in each week until election.

In *Endion Improvement Company vs Evening Telegram Company*, 104 Wis. 432, the court expressly held that the publication of the Banking Law, pursuant to the provisions of said sections, was unauthorized and that the publisher could not recover compensation for so doing. This holding ought to end the controversy, so my answer to your first question is, "No."

I do not know what you mean by speaking of a publication within thirty days of election. There is no such provision in the statute.

Your second question is as follows:

"Suppose all the newspapers printed in the county are democratic or republican. Then must the county clerk publish the notice in only one or in two newspapers in his county?"

If all the newspapers in your county are of one political faith, it is impossible for the county clerk to comply with the statute literally. This is not the fault of the clerk, but the fault of the law. There may be no newspaper published in a county which advocates the principles of the political party that at the last preceding election cast the largest number of votes. If all the papers in your county advocated the principles of the democratic party at the last preceding election, then it is impossible for the clerk to comply with this provision, but since the primary object of the publication is to give the voters notice of the election and notice of the questions upon which they will be called upon to exercise the right of suffrage, it follows that the publications should nevertheless be made by the county clerk complying as nearly as possible with the provisions of the statute, and since the notice to the voters is the principal thing, he should give the notice by publication in at least two papers, as provided both in Chap. 408 Laws of 1903 and Chap. 457, Laws of 1901.

You will find however, if you investigate the question that if the county clerk should make a mistake in interpreting the law and should give an improper notice or publish it improperly, such fact cannot affect the validity of the election. The people cannot be disfranchised on account of such a matter.

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I intended to make my meaning plain in my former letter and for fear you shall again be unable to understand me, I will recapitulate and state to you again that the primary election law need not be published once in each week from now until election day, and if it is so published by your clerk, the publisher cannot legally recover compensation therefor.

As to your question relative to saloon license, I answered the question yesterday, and you will no doubt receive my letter before this arrives.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Cannot limit their liability by contract for loss of goods through negligence, except to actual value.

Sept. 5, 1904.

HON. JOHN W. THOMAS,
Madison, Wis.

DEAR SIR—I have your letter of the 1st inst., enclosing the correspondence and papers which have passed between Chicago, Milwaukee and St Paul Railway Company and Mrs. Kittie Schwenn relative to a claim made by Mrs. Schwenn for the value of a box of goods consigned from St. Paul to Milwaukee, Wisconsin. The goods were shipped under the terms of a written contract which contains the following stipulation: "That the freight charges thereon, which the said consignee agree to pay to said Company, shall be as follows: Tariff—on condition that the company assumes a liability in case of loss or damage thereto, whether occasioned by the Company's negligence or otherwise, not exceeding and to the extent only of Five Dollars per Hundred pounds, including live stock, if any is loaded with household goods or emigrants' movables."

The goods were lost through negligence of the carrier and the company claims that it is only liable for \$20.00 on account of the stipulation above set forth. The goods are of the value of \$79.50.

I understand you desire my opinion as to the validity of this contract. In arriving at a correct solution of this matter it

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will not be inappropriate to call to your notice a few general propositions relative to the liability of a common carrier of freight. During transportation a common carrier is an insurer against all damages or loss of goods entrusted to it, except such as may arise from the act of God or of the public enemy, or the owner of the goods.

Klauber vs American Express Co. 21 Wis. 21.

“A carrier for hire cannot relieve himself from liability by special contract, for its own, or the negligence of its servants, so far as the carriage of freight is concerned, or for doing any other act as a common carrier other than the carriage of passengers.”

Annas Admx. vs Mil. & Northern R. R. Co. 67 Wis. 46.

Thompson vs W. U. Tel. Co. 64 Wis. 5531.

Chandee vs W. U. Tel. Co. 44 Wis. 471.

Hibbard vs W. U. Tel. Co. 33 Wis. 558.

This holding is based on grounds of public policy. The common carrier exercises a public function, and diligence and good faith in the discharge of his duties are essential to the public interests. Public policy forbids that he should be relieved by special agreement from that degree of diligence and fidelity which the law has exacted in the discharge of his duties.

In the case of Railroad vs Lockwood, 17 Wall (U. S.) 357, a case which has often been cited with approval by our Supreme Court the court arrives at the following conclusions:

First. A common carrier cannot lawfully stipulate for exemption from responsibility when such exemption is not just and reasonable in the eye of the law.

Secondly. It is not just and reasonable in the eye of the law for a common carrier to stipulate for exemption from responsibility for the negligence of himself or his servants.

Thirdly. These rules apply both to carriers of goods and carriers of passengers for hire, and with special force to the latter.

While it is the settled law of this state that a common carrier of freight cannot relieve itself by special contract from liability for its loss through negligence, it is just as well settled that a contract is lawful limiting the carrier's liability

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for loss or damage to an *agreed valuation* even when the loss or damage is occasioned by negligence.

Hart vs. Pennsylvania R. R. Co. 112 U. S. 331.

Loeser vs. C. M. & St P. R. R. Co. 94 Wisconsin 571.

Schaller vs. C. & N. W. R. R. Co., 97 Wisconsin 31.

Ullman vs. C. & N. W. R. R. Co., 112 Wisconsin 150.

This rule seems to be based on the fact that there is no justice in allowing the shipper to be paid a large value for an article which he has induced the carrier to take at a low freight rate on the assertion and agreement that the value is less than that claimed after loss. It is said such an agreement has no tendency to exempt from liability for negligence. That it does not induce a want of care. The carrier is bound to respond in damages to the amount of the agreed value for loss through negligence.

In the case of Hart vs. Pennsylvania R. R. Co. the court said:

"The distinct ground of our decision in the case at bar is that where a contract of the kind, signed by the shipper, is fairly made agreeing on the rate of freight based on the condition that the carrier assumes liability only to the extent of the agreed valuation, even in a case of loss or damage by negligence of the carrier, the contract will be upheld as a proper and lawful mode of securing a due proportion between the amount for which the carrier may be responsible and the freight he receives, and of protecting himself against extravagant and fanciful valuations." P. 343.

There must be a consideration to support a contract limiting the liability of a common carrier, and if the charges and services rendered as a rule, are the same in all respects without as with the special contract, such contract is void for want of consideration.

York Co. vs. Central R. R. 3 Wall. 167.

Nelson vs. H. R. R. Co., 48 N. Y. 498.

Shaller vs. Chicago & N. W. R. R. Co., 97 Wisconsin 31.

The presumption is that the rates for carrying goods are made having regard to the risk assumed. Hence whether there was no consideration given for the special contract must

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be affirmatively established by the party seeking to avoid the limitation of liability by some clear and satisfactory testimony, else the presumption of consideration will prevail.

Schaller vs. C. & N. W. R. R. Co., 97 Wisconsin 31.

A lower freight rate would be a valid consideration if based on a stipulation of value lower than the actual value.

A contract limiting liability of a common carrier is not to be construed liberally in its favor.

Cream City R. R. Co. vs. C. M. & St. P. R. Co. 63 Wisconsin 93.

I come now to the consideration of the question whether this contract falls within the class of contracts limiting liability to the amount of a stipulated value. The contract in question does not purport to stipulate against liability for negligence. It does not state that the consideration is in reduced tariffs. The freight charges are to be tariff rates on condition that the "company assumes a liability for loss whether occasioned by the companies negligence or otherwise." Such liability for loss cannot be a consideration for a limited liability for the very good reason that the company for the tariff rate to be paid by the shipper without a special contract on its part assumed the risk of loss on account of "negligence or otherwise." Nothing was added to the liability of the company by this agreement. No greater risk was assumed by the contract than the law fixes.

Is the value of the property agreed upon between the consignee and the company? I find no such agreement in the contract. Nothing is said about it. It does not appear from the contract that the value of the articles were in the mind of either party at the time. It is a simple stipulation that the carrier shall only be liable for loss to the extent of five dollars per hundred pounds. The tariff charges were fixed by weight of the articles and the company said we will only be liable for five dollars per hundred for that weight. There is simply an arbitrary stipulation against liability in excess of a sum to be gaged by the *weight* not the *value* of the property.

In the case of Abrams vs. Milwaukee and Lake Shore & Western R. Co. 87 Wisconsin 485 the stipulation was, "It is further agreed that the liability of the company shall not in any event exceed one hundred dollars per head."

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The court said with reference to this part of the contract:

"It will be observed that the amount is not named as the value of each horse, and the contract contains no stipulation nor agreement as to the value of the horses or any of them."

The court in disposing of the case said further:

"Here there is an absence of any agreed valuation in the contract and the limitation is merely to the amount of recovery for damages caused by the defendant's negligence; the case comes within the general rule to the effect that the company cannot contract for exemption either in whole or in part, from liability for negligence of itself or its employees."

The doctrine of this case is approved in *Ullman vs C. & N. W. R. R. Co.* 112 Wisconsin 150.

This contract was made in the State of Minnesota and it is said the courts of that state permit such contracts. I think this is a mistake, See,

Alair vs N. P. R. 53 Minnesota 160.

Boehl vs C. M. & P. R. R. Co. 44 Minnesota 191.

My opinion is that since the goods in question were lost by the negligence of the carrier that the contract in question does not limit liability below the actual value of the goods.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Commissioner cannot require foreign insurance companies doing business in this state to appoint him attorney, except under provisions of the statutes requiring that to be done.

September 3, 1904.

HON. ZENO M. HOST,

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 2nd inst., in which you call my attention to various provisions

9—A. G.

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of our statute relative to foreign insurance corporations doing business in this state which pertain to the appointment of attorneys upon whom legal process in actions or proceedings against them may be served, and you ask me whether the commissioner of insurance may require the several classes of insurance companies covered by these sections to appoint the commissioner of insurance or his successor in office as attorney upon whom service of process may be made, and whether the commissioner may exact a fee of two dollars as required of foreign fire companies in Subdivision 2, Section 1915, Wisconsin Statutes 1898.

The several sections referred to are:

Section 1915, 1953, 1955f, 1966-32 Subdivision 3, Section 6, Chapter 65, Laws of '99 and Section 4 of Chapter 249, Laws of 1901.

Under Section 1915 it is provided that the plaintiff for each process served on the commissioner shall pay him at the time of service, a fee of two dollars. No fee is provided for the commissioner where service is made under the provisions of 1955f and Section 6, Chapter 65, Laws of '99. Therefore none can be charged.

Under Section 1953 and Subdivision 4, of Chapter 249 Laws of 1901, it is not provided that the commissioner of insurance shall be appointed as attorney and therefore of course no fee is provided.

Under Subdivision 3. of Section 1966-32, it is provided that casualty or suretyship corporations organized under the laws of any other state or foreign county, shall appoint the commissioner of insurance of this state and his successor in office as attorney upon whom any summons may be served as required of fire insurance corporations of other states. In order to make valid service of process on fire insurance corporations of other states which are admitted to do business in this state, it is necessary under the provisions of Section 1915 to pay the commissioner a fee of two dollars for each process served, at the time of service, and the service will not be complete nor a legal service, without the payment of such fee. It follows that since service is to be made under the provisions of Subdivision 3, of Section 1966-32, in the manner required of fire insurance corporations of other states that a fee of two

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dollars must be paid to the insurance commissioner at the time of service.

I think it is not necessary for me to advise you that the commissioner of insurance cannot require foreign insurance companies doing business in this state to appoint the commissioner of insurance as attorney except under the provisions of the statute requiring that to be done. Some of the provisions referred to do not require the insurance commissioner to be appointed.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Fees.—No authority for auditing account of C. H. Crothers, clerk of circuit court of Columbia county, in case of Wisconsin ex Rel J. Jones, etc., vs W. H. Froelich.

Sept. 6, 1904.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin,
Madison, Wisconsin.

MY DEAR SIR—Replying to your oral communication concerning the account of C. H. Crothers, clerk of the Circuit Court of Columbia county, for \$16.00 clerk's fees incurred in the case of State of Wisconsin ex rel J. E. Jones et al. commissioners, etc., against W. H. Froelich, secretary of state, permit me to say that the only provision for payment of costs and fees incurred in that action is provided for in Chapter 184 of the Laws of 1903, which appropriates to J. E. Jones, Byron Kinnear and James Towers, commissioners, the sum of \$1074.82 for expenses incurred under and by virtue of Chapter 282 of the Laws of 1901. The records in the office of secretary of state show that this amount was paid to said commissioner in full soon after the act took effect and unless this account was included in the amount mentioned in the act, (in which case it should be paid by the commissioners therein named who have already received the amount appropriated,)

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there is no authority for the auditing or payment of this account by the state.

I herewith return the papers submitted to me,

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Naturalization.—No law in this state regarding naturalization of aliens.

Sept. 9, 1904.

HON. ROBERT M. LA FOLLETTE,

Governor, of Wisconsin.

MY DEAR SIR—Your favor of Sept. 3rd, 1904, enclosing communication from the department of state, Washington, D. C. under date of August 31st, 1904, requesting information regarding the number of courts of record in Wisconsin having power under the law to naturalize aliens, and what laws have been enacted in Wisconsin on the subject of the naturalization of aliens, is received. In reply thereto permit me to say that the legislature of this state has enacted no laws whatever with reference to the naturalization of aliens nor have they enacted any statute expressly conferring the jurisdiction for the naturalization of aliens upon any court in this state. Section 2165, R. S. of the United States, provides in part as follows:

“An alien may be admitted to become a citizen of the United States in the following manner and not otherwise:

1st. He shall declare on oath before a circuit or district court of the United States or a district or supreme court of the territories, or a court of record in any of the states having common law jurisdiction and a seal and clerk, two years at least prior to his admission, that it is bona fide his intention to become a citizen of the United States and renounce forever all allegiance and fidelity to any foreign prince, potentate, state or sovereignty and particularly by name to the prince, potentate, state or sovereignty of which the alien may be at the time, a citizen or subject.”

The section above referred to further provides, that at the time of his application to be admitted he shall declare on oath before some one of the courts above specified that he will support the constitution of the United States, etc.

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The constitution of Wisconsin provides in Sec. 2, of Art. 7, in part as follows:

"The judicial power of this state both as to matters of law and equity shall be vested in a supreme court, circuit courts, courts 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."

Under this constitutional provision and the provisions of Sec. 2165, R. S. of the United States, the supreme court, the several circuit courts, certain municipal courts having a seal and clerk and certain inferior courts, such as the Supreme Court of Milwaukee County, having a clerk and seal, are authorized to exercise the jurisdiction conferred by Sec. 2165 R. S. of the United States. Just how many municipal courts or superior courts have been established in this state, having a clerk and seal, I am unable to say, and such information could more readily be ascertained from the department of the Secretary of State.

I herewith return the letter from the State Department, as requested.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Fish and game.—The fact that certain persons own all the land surrounding lake or stream does not divest state of title to the fish.

Sept. 9, 1904.

CHARLES NELSON,
Deputy Game Warden,
Madison, Wis.

MY DEAR SIR—In reply to your oral communication relative to the letter of A. E. Storrs, Fenimore, permit me to say, that the fact that certain individuals may own all of the land surrounding a lake or stream does not divest the state of the title to the fish therein as provided in Sec. 4560 of the Revised Statutes of 1898, as amended by Sec. 26 of Chapter 312 of the

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Laws of 1899, which vests the title to fish and game in the State of Wisconsin, and parties have no more right to draw a seine in such waters than in any other of the inland waters of the state, in violation of the game laws.

In reply to the inquiry of Mr. Storrs as to whether or not parties have a twenty foot right of way along the borders of meandered streams or more particularly the Mississippi River, I give it as my opinion that there is no such law and never was, the land bordering a meanered stream belongs to land owner of the land as exclusively as if it were not bordered by any stream.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Public Health.—Health officer has authority to enter where contagious disease is being treated by Physician and give orders and make suggestions.

Sept. 10, 1904.

DR. WILLIAM P. WHYTE,
Watertown, Wis.

MY DEAR SIR—I have your communication of the 9th inst., in which you ask if “In a case of contagious disease which is being treated by a reputable duly qualified medical practitioner, has the health officer of the city or village a right to enter the house and give orders and make suggestions to the nurse as to sanitation without regard to the advice of the attending physician.”

Sec. 925 of the Wis. Stats. provides:

“The commissioner of public health shall have all the power and authority heretofore given or which may hereafter be given to boards of health by any town law and it shall be his duty to provide such additional rules and regulations as shall be proper and necessary for the preservation of the health of the people of the city, to prevent the spread of contagious disease, and to cause the removal of all objects detrimental to the health of such people, and to enforce such rules and regulations as are hereinafter pro-

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vided. All rules and regulations prepared by such commissioner shall be by him reported to the council and if the council shall approve the same by a vote of a majority of its members such rules and regulations shall have the force and effect of ordinances and the violation thereof may be prosecuted and punished as in the case of ordinances. The commissioner of public health shall also from time to time recommend to the council such sanitary measures to be executed at the public expense as shall seem to him to be necessary for the preservation of the public health."

It is to be seen from the above statute that the health officer is given great power in the matter of the control of contagious diseases, to be exercised in his discretion. The legislature has evidently contemplated that health officers would be men of good judgment and sound discretion and that in the exercise of their duties they would not violate the ethics of practice usually existing among regular physicians. From the very brief statement of facts which you have given I will say that it is my opinion that the health officer has not exceeded the powers given him by the statute.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Public Health.—Burial permit shall be issued by town clerk if death occurs in towns.

Sept. 14, 1904.

CORNELIUS A. HARPER,
Secretary State Board of Health,
Madison, Wis.

DEAR SIR—I am in receipt of your letter of the 10th inst., in which you ask me whether the health officer of a town issues a burial permit or whether it is the duty of the town clerk to issue such permit. I am unable to see how there can be any controversy in regard to this matter. Section 2, of Chapter 415 Laws of 1903, provides:

"No person shall bury, prepare for incineration or move from the place where death occurs, any human body until

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he has received a permit to do so from the health officer, if death occurs in a city, or from the village or town clerk, if the death occurs in a village or town."

You will see the Section referred to provides that the permit shall be received from a health officer of a city and from the town clerk if the death occurs in a town.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Town authorities must comply with conditions of railroad company as to manner of construction, etc., before they can lay out a highway across track.

Sept. 26, 1904.

HON. JOHN W. THOMAS,
Railroad Commissioner,
Madison, Wisconsin.

DEAR SIR—Your favor of Sept. 15th, 1904, containing a statement of facts concerning the laying out of a highway across the Chicago, St. Paul, Minn. & Omaha Railway in the town of Baldwin, St. Croix County, Wisconsin, and asking for my interpretation of the law relative to the laying out of highways across railroad tracks in Wisconsin, is received.

In reply thereto would say that the statute with reference to railway crossing is Sec. 1299h and Sections 1836, Wis. Stats. 1898. The Supreme Court of Wisconsin in the case of C. Mil. & St. P. R. R. Co. vs the City of Milwaukee, has interpreted Section 1836, and in that case the court holds: (97 Wis. 418)

"That railway corporations are subject to such reasonable police regulations as the legislature may see fit from time to time to adopt to promote public health, morals and safety and that compliance with valid police regulations and changes in corporate charters are not subjects for compensation. That legislative authority under the police powers of the state extends to all matters necessary to a safe crossing of a railway track by a highway and without regard to whether exercised before or after the construction of the railroad or before or after the construction of

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the railroad highway, or whether the highway existed at the time of the construction of the railroad, or was there-after constructed across it."

"That the requirements for the construction and maintenance of cattle guards, warning posts, crossing signs, crossing gates and the planking of tracks are equally proper subjects for police regulations when the legislature shall see fit to exercise its authority in that regard. That the provisions of Sec. 1809, Revised Statutes of 1898 in regard to crossing signs, and Sec. 1810, R. S. 1898 in regard to the construction and maintenance of cattle guards apply to all railroads without respect to when constructed."

"That where a new highway is laid out and opened across a railroad track the railway company is entitled to compensation for the diminished value of its easement in the land on account of the establishment of the new way, and the cost of making and maintaining such structural changes in its road bed and track as become necessary in order to protect and preserve its track for the old use, notwithstanding the new use, except however such changes as are required by law under the police power of the state or constitutional reservation of power to alter or amend corporate charters. That such structural changes include planking of the track and maintaining the same, but do not include the removal of the planking from time to time to enable the railway company to do the necessary tamping and to remove snow and ice from between the rails, the latter being mere operating expenses and too conjectural to have any basis for compensation."

The court in that case also mention other matters relative to crossings which the court declares are not structural changes in the track and are not a necessary part of crossing construction, but may be applicable to the Baldwin case to which you refer.

The court also holds in this case that Section 1836 of the Revised Statutes of 1898, in regard to the restoration of highways crossed by railroads does not apply to a highway constructed after the construction of the railroad which it crosses.

It appears from your statement of fact that the crossing in question in the town of Baldwin does not come within the pur-

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view of Sec. 1836 for the reason that this highway was laid out after the railroad was constructed. It follows that the statutory provision applicable to the proposed crossing in the town of Baldwin is Sec. 1299h. This section has never been passed upon by our supreme court as no conflict or contested case seems to have arisen between any railroad and the town authorities of any town or municipality under this section. The section seems to contemplate that before any crossing can be established there must be some agreement entered into between the supervisors of the town and the railroad authorities as to the manner of constructing such crossing and doing the work necessary for its construction, and provides that after such agreement has actually been entered into and a contract therefore has been executed, the town authorities may levy an assessment to raise the amount required to carry out such contract on the part of the municipality. The statute seems to place undue authority in the railroad company and to place undue restrictions upon the powers of the authorities with reference to the laying out and opening of public highways across railroad tracks (already constructed, and perhaps ought to be amended in that particular.

The case you mention in the town of Baldwin seems to be governed by this statute, and while the courts have restricted the companies in certain cases from unreasonable exactions, nevertheless the statute does not grant specific authority to the municipal authorities to cross railways without complying with certain conditions which may be imposed by the railroad company. Whether or not such conditions are reasonable or unreasonable would be a question of fact in each case and could only be finally determined by litigation. This appears to be the situation in the Baldwin case, and there appears to be no statutory authority vested in the town authorities to cross the railroad track without entering into a contract concerning the structural changes necessary to be made at that point with the railroad company. It may be that the requirements of the railroad company are unreasonable and perhaps unlawful, but that matter can only be determined by the courts.

Yours very truly,

I. M. STURDEVANT,
Attorney General.

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Elector (Presidential).—Not disbarred because of being officer or director of national bank.

Sept. 28, 1904.

HON. ROBT. M. LA FOLLETTE,
Madison, Wis.

MY DEAR SIR—Your favor of September 26th, 1904, with reference to the eligibility of Mr. Keith for the office of presidential elector, because of his being an officer or director in a national bank is received. In reply to your inquiry as to whether or not the fact of Mr. Keith's being an officer of a national bank renders him ineligible to election to this office, because of the constitutional prohibition of any elector holding an office of trust or privilege under the United States, I give it as my opinion that the constitutional prohibition does not apply to the position of an officer or director of a national bank. My attention has not been called to any decision of a court of last resort upon this particular question, but this particular clause of the constitution has been commented upon in Number 68 of the Federalist, and also by Story in his Commentaries on the Constitution of the United States. In Vol. 2, Sec. 1473 Story uses the following language with reference to this particular clause:

"The remaining part of the clause which precludes any senator, representative, or person holding an office of trust or privilege under the United States, from being an elector has been already alluded to and requires little comment. The object is to prevent persons holding public stations under the government of the United States from any direct influence in the choice of a president. In respect to persons holding office it is reasonable to suppose that their partialities would all be in favor of reelection of the actual incumbent and they might have strong inducements to exert their official influence in the electoral college."

The commentaries in the Federalist are all to the same effect and the language implies that the clause of the Constitution prohibiting persons holding office of trust or profit under the United States, was inserted for the purpose of preventing, "persons holding public stations under the government of the United States from direct influence in the choice of a president."

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A person occupying a position as president, cashier or director of a national bank cannot be said to be holding a public station under the government of the United States. He is simply an officer of the corporation and the position is not in any sense a public office and in my opinion does not come within the constitutional prohibition.

The officers of a banking corporation organized under the state laws of the state of Wisconsin are not state officers, nor can it be rightly said that they occupy public positions under the state government and the statutory prohibitions concerning eligibility to certain offices under the state government have never been construed to mean persons holding office in a banking corporation. So far as their relationship to such bank is concerned they have been considered as private citizens, and while the statutes of the state as well as the statutes of the United States impose certain obligations upon such officers concerning the public welfare, nevertheless they have never been considered as "holding an office of trust or privilege", or in other words, "holding public stations under the government." It seems to me that the same principle does apply to the officer of a national bank so far as his relation to the government of the United States is concerned, as is applied to the officer of a state bank in his relation to the state government.

I am therefore of the opinion that Mr. Keith is not ineligible to the office of presidential elector, because of his being an officer or director in a national bank.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Commissioner has no authority to admit service of process for Supreme Lodge of Select Knights and Ladies, which company has not complied with laws of this state.

HON. ZENO M. HOST,
Commissioner of Insurance,
Madison, Wis.

Oct. 5, 1904.

DEAR SIR—Your favor of Oct. 5th, 1904, enclosing communication from Hoyt, Doe, Unbreit & Olwell, attorneys for

General Opinions.

the plaintiff in the action of Katherine Moran et al. vs. Supreme Lodge of Select Knights and Ladies, together with copies of the summons and complaint in that case is received. In reply to your inquiry as to whether or not you are authorized to admit service of process in this action as requested by the attorneys for the plaintiff, in view of the fact that the Supreme Lodge of Select Knights and Ladies have not complied with the laws of this state, particularly Section 1955f of the Wisconsin Statutes of 1898, with reference to authorizing the commissioner of insurance to act as the attorney for such company in accepting service of process in any action or proceeding brought in this state, I give it as my opinion that you have no authority to admit service of process in this case. If the attorneys for the plaintiff desire to abide by their interpretation of the law as stated in your communication they can make service upon you in the manner provided by law and take their own chances as to whether such service is legal, but in my opinion you have no authority to accept service in the manner provided by Section 1955f and that such acceptance of such service by you might prove embarrassing to your department.

I return herewith the papers and letter of the plaintiff's attorneys.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Commercial railroads operated by electricity not expressly forbidden from organizing under Chapter 86, Statutes of 1898.

Oct. 5, 1904.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of yours of Sept. 27th, enclosing articles of organization of the Oshkosh & Western Electric Railway Company, also letter from Miller, Noyes & Miller and also a letter from Bouck & Hilton. I have carefully read

General Opinions.

these letters and I am of the opinion after considering them that I was wrong in stating in my former communication that the railway in question could not be organized pursuant to the provisions of Chapter 86. There is no express authority for organizing a commercial railroad under Chapter 86 where the motive power is electricity, but it has been done and some cases have been considered by the supreme court where the organization was effected under Chapter 86 without the question being raised. The statute ought not to permit this, but I advise you not to refuse to issue the patent on this ground. I am still of the opinion however that this proposed railway company has no right to engage in the business of gas lighting or selling, leasing or purchasing gas. If this can be done under the statute then there is nothing to prevent a railroad corporation organized under Chapter 86, from running an orphan asylum or a theater, or in fact any other business mentioned in Chapter 86, in connection with the railroad.

These articles provide, "That the corporation shall have the power of acquiring or holding shares, bonds and other securities of any other railway, electric power, lighting or heating company, or interest therein and manufacturing, generating, storing, using, selling and leasing gas, electricity or other material or product for power, light, heat or other purpose."

You will notice this gives this railway company the right to acquire the shares, bonds and securities of any other railway company. Under Section 1775, a street railway operated by electric power has the right to purchase and hold stock and in its corporate capacity became a subscriber to the capital stock of "any other similar street railway or any electrical corporation or corporations foreign or domestic, now or hereafter existing."

The articles do not confine the right to purchase the bonds and securities to any other *similar* street railway, nor to a street railway at all but, to any other railway.

Section 1862a also contains similar provisions. Under these two sections the power sought to be conferred by these articles upon this company to purchase the shares and bonds of other railways should be confined to similar railways, under the first section cited, or street railways under Section 1862a. There is no power given under these sections for the company

General Opinions.

to engage in the selling or leasing of gas. There must be some limit to the right of a railroad company such as this one is to engage in other business. While corporations may be organized under Chapter 86, to pursue, promote or maintain any one or more of the purposes named in Section 1771, yet this authority does not give the right to join all kinds of business with a railroad organized under Chapter 86. These general provisions must be under well recognized rules of interpretation restricted by the special provisions which define the powers of electric railways organized under said Chapter 86.

I return the articles of incorporation and the letters mentioned.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Officers.—When sheriff resigns after appointing under sheriff to fill the office, such under sheriff is the duly acting sheriff and keeper of county jail.

Oct. 6, 1904.

F. L. McNAMARA,

*District Attorney, Sawyer Co.,
Hayward, Wis.*

MY DEAR SIR—Your favor of Oct. 6th, 1904, is received. You ask for my construction of Section 698 and 722, with reference to the office of sheriff and also applying the provisions of such sections to the condition now existing in Sawyer County, Mr. Charles Peterson the duly qualified and acting sheriff, having resigned such office, and subsequent to such resignation having been found guilty of contempt of court and sentenced to pay a fine and serve thirty days imprisonment in the county jail. You ask for my opinion as to whether under these circumstances the provisions of Section 922 apply and whether the under sheriff, duly appointed by Charles Peterson while acting as sheriff of Sawyer County, is now the acting sheriff of Sawyer County and the keeper of the common jail, no appointment having been made to fill the vacancy caused by the resignation and removal of the former sheriff. In reply thereto I give it as my opinion that under the facts

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and circumstances as stated in your communication that the provisions of Section 722 apply and that the under sheriff is now the acting sheriff of Sawyer County and the keeper of the common jail of such county.

Section 722 seems to be quite specific in this particular and in my judgment capable of but one interpretation. It provides in part that, "whenever a vacancy shall occur in the office of sheriff the under sheriff shall in all things execute the duties of the office of sheriff until a sheriff shall be elected or appointed and qualified, and be subject to all the liabilities and penalties imposed on the sheriff."

It seems to me that under the provisions of this section there can be no question, but that the under sheriff of Sawyer County is now the acting sheriff, and being required by law to execute the duties of the office of sheriff in all things he has among the other duties imposed by law become by operation of law, the keeper of the common jail of Sawyer County.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Liability of company does not depend upon amount of assessment levied. Extra assessments may be levied.

October 14, 1904.

HON. ZENO M. HOST,

Insurance Commissioner,
Madison, Wisconsin.

DEAR SIR—Your favor of October 13th, 1904, enclosing letter from J. D. Knowlton, secretary and treasurer of the Northwestern Farmer's Mutual Hail and Cyclone Insurance Company, together with a copy of a policy of such company having the by laws of such company printed on the back thereof, is received. It appears from the correspondence as well as from the by laws that the by laws have been amended by changing the date of the payment of salaries of officers of the company from June to October of the current year, and it further appears that by reason of the company having sus-

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tained losses somewhat heavier than usual during the past year and because of a failure to make assessment for the purpose of defraying expenses and accumulated salaries for the past year, the company has been compelled to make an unusually heavy assessment to meet its outstanding liabilities. You ask whether under the by laws as amended and under the provisions of the Wisconsin statute, particularly Sections 1966-5 and 1966-9 of the Wisconsin Statutes of 1898, the company can lawfully make the assessment which has been imposed to meet such liabilities. The particular sections of the by laws referred to are Sections 7 and 22, Section 7, providing for and fixing the amount of the salary of the officers of such company and the time of payment thereof, and Section 22, relating to assessments for the payment of expenses, salaries and losses. Assuming that the amendment made to the by laws of the company has been done in accordance with the method provided therein by Section 30 of the company's by laws, I see no reason why the assessment now made is not lawful and proper. The liability of the company does not depend upon the amount of the assessment levied. The company is of course liable for all of its legal obligations and the expenses salaries and losses are of course lawful and legitimate liabilities. An examination of the by laws of the company fail to disclose any conflict with the sections of the statute above referred to, and I am of the opinion that the assessment levied is valid unless some other reason exists concerning its validity than is disclosed by the correspondence now before me.

I herewith return enclosures contained in your communication.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Insurance.—Insurance company cannot make an indorsement on policy in conflict with provisions of statute or in any way limiting liability of stockholders.

October 14, 1904.

HON. ZENO M. HOST,

Insurance Commissioner,
Madison, Wisconsin.

MY DEAR SIR—Your favor of October 14th, 1904, enclosing letter from Charles H. Barry, manager of the Pennsylvania Fire Insurance Company, which letter states that certain insurance companies are printing a certain endorsement upon their policies and making inquiry as to whether such endorsement is required on the Wisconsin Standard policy, is received. The endorsement referred to by Mr. Barry as being endorsed upon certain policies is as follows, to wit:

“Provisions required by law to be stated in this policy: The Directors of the Company shall not be sued, either individually or collectively, nor made personally responsible, for any claim or demand under this insurance, but it is hereby expressly stipulated and agreed, that neither the Directors nor any other proprietor or holder of shares in said Company shall individually, in any manner be, or by any process of law or equity, made liable to make good any such claims or demands beyond his, her, or their contribution to the Capital of said Company, of the full amount of his, her or their share in such Capital: and the agents shall in no case be responsible either on account of legal or other investigation which they may find it necessary to institute for the satisfaction of the Company: nor can their personal property be attached on account of any alleged loss by the insured and the said Company.”

In reply to your inquiry as to whether or not this endorsement is required to be made on the Wisconsin Standard Policy I give it as my opinion that it is not: in fact it is a serious question whether or not such an endorsement would not be in derogation of the Wisconsin statute, since in some respects it might be held to seriously conflict with the direct terms of the Wisconsin Standard Policy but of the general statute. Section 1901 of the Wis. Stats. of 1898, being Section 6 of the Compiled Insurance Laws of Wisconsin of 1901, fixes the liability

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of stockholders and directors and it is my opinion that no valid endorsement can be made by any insurance company upon its policies, in conflict with the provisions of the statute or in any way limiting the liability of stockholders or directors beyond the limitations expressed in the Wisconsin Statute.

I herewith enclose Mr. Barry's letter.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Any member of an insurance corporation, regardless of date of his policy, is equally liable with all other members, for any outstanding obligation for which an assessment has not already been levied.

October 21, 1904.

HON. ZENO M. HOST,
Commissioner of Insurance,
Madison, Wisconsin.

MY DEAR SIR—Your favor of October 21st, 1904, enclosing communication from B. J. Morse, secretary of the Mt. Morris Norwegian Fire Insurance Company of Wautoma, Wisconsin, is received. You ask my opinion upon the matter of Mr. Morse's inquiry as to whether or not a policy holder or member of the insurance company is liable to assessment for losses incurred prior to his becoming a member of the corporation.

In reply thereto would say in general, that any member of a corporation is equally liable with all other members of the corporation regardless of the date of such membership.

Section 1933 of the Wis. Stats. of 1898, provides in part, that:

“Every person to whom any such policy is issued shall be deemed a member of such corporation and shall give his undertaking bearing even date with said policy, binding himself, his heirs and assigns to pay his pro rata share to the corporation of all losses or damages which may be sustained by any member thereof and of its necessary business expenses, together with all legal costs and charges incurred in case legal proceedings are commenced to collect any assessment made upon him.” etc.

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Section 1933 above referred to refers to insurance corporations such as the Mt. Morris Norwegian Fire Insurance Company.

Section 1933 of the Wis. Stats. of 1898, provides in part:

"Whenever the amount of any loss so ascertained shall exceed the amount of the cash funds of the corporation the president shall convene the board of directors, who shall make an assessment upon all property insured by it in proportion to the amount thereof and the rate under which it may have been classified sufficient at least to pay such loss." etc.

It is my opinion that any member of an insurance corporation regardless of the date of his policy or membership is equally liable with all other members from the date of such policy for any outstanding obligation of the corporation for which an assessment has not already been levied. If the assessment is made thereafter the property covered by the policy becomes liable for its pro rata share without reference to the date of insurance of said policy or of the loss incurred.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Elections.—Names of presidential electors must appear upon form of ballot used in a voting machine. A cross at head of party column and a cross in square for some officer in another column votes the straight ticket, except for office voted for in other column.

October 31, 1904.

HONORABLE JOHN J. HANNAN,
Private Secretary,
Madison, Wis.

MY DEAR SIR—Replying to your several oral interrogatories concerning election matters, I submit the following.

1. Ought the name of the presidential electors to appear upon the form of ballot provided for use in voting machines, or are the names of the nominees for President and Vice President sufficient for that purpose?

General Opinions.

To this interrogatory I answer that the names of the nominees of the party for President and Vice President are not sufficient and that the names of the Presidential electors should appear in full at the head of the column.

Section 39 of the Wisconsin Statutes of 1898 as amended by Chapter 423 of the Laws of 1903 provides in part as follows:

“On ballots to be used at general elections, the order of arrangement of offices to be filled shall be:

1. Under the head of ‘national’ the presidential electors, if any, the list of which may be headed by the names of the nominees of the party for president and vice president.”

You will observe by this section that it is necessary to publish the entire list of presidential electors, the law simply permitting the names of the nominees of the party for President and Vice President to head such list.

A presidential elector is a state officer, (In re Green 134 U. S. 377-379) and it is the privilege of a voter to vote for one or more of the electors of one party and also for a part of electors of any other party, as in the case of any other state officers.

The method of arranging the ballot for voting machines is provided by Section 8 of Chapter 459 of the Laws of 1901 and is as follows:

“Ballots shall be provided by the respective city and county clerks for *all* candidates to be voted for an election and of suitable size to fit the space for that purpose on or in the machine, and each shall be placed on or in the machine adjacent to or on the registering or recording device therefor. The ballots shall be placed on or in the machine in the order of arrangement provided by Section 39 of the Statutes of 1898, except that they may be vertical columns or horizontal columns.”

From the language of this section you will see that *all the candidates’* names must be placed upon the ballot and, as each individual Presidential elector is a candidate, so the name of each elector must appear upon the ballot.

The section further provides that the order of arrangement of names shall be as provided by Section 39 above referred to, except that they may be in vertical or horizontal columns. With this exception there can be no difference in the form of

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ballot provided for the voting machine and the form of the paper ballot.

Your second interrogatory is as follows:

2. If the voter places a cross in the square indicated at the head of a party ticket and also places a cross in the square indicted for some particular office, such as Member of Congress, in a different column, and does not erase the name of the candidate for that particular office in the other column, should such ballot be counted for the officer over whose name the cross appears, or should it be counted for the straight party ticket above which the cross appears—

This inquiry is specifically answered by section 52 Wisconsin Statutes of 1898, as amended by Section 4 of Chapter 349 of the Laws of 1899, and Section 52 Wisconsin Statutes of 1898, as amended by Section 5 of Chapter 349, Laws of 1899.

Section 52, above referred to, provides as follows:

“At any election other than a judicial or school election, any elector may mark a cross as above described in the space under a party designation printed at the head of the ballot. Such ballot so marked shall be counted for all the nominees of the party whose names and designations appear thereon in that column, unless the voter shall have erased some name therein, or marked in the space in which appears the name of another candidate for the office in some other column, or written in another name, in which case the name written in or so marked shall be counted as the one voted for the particular office.”

You will observe that a mark placed at the head of the column counts as a vote for each candidate in that column,

1. “Unless the voter shall have erased some name therein.

2. “Or marked in the space in which appears the name of another candidate for the same office in some other column.

3. “Or written in another name.”

If the voter performs any one of the three above mentioned acts it affects the ballot for that particular candidate. If he erases the name in the regular column, the ballot cannot be counted for that candidate, whether he votes for any other

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candidate or not. If he does not erase any name, but writes in the name of another candidate, the ballot counts for the name so written in. If he marks in the space in which appears the name of another candidate for the same office in some other column, the ballot counts for that particular candidate for the same office whose name appears in the column where the mark is made.

Either act clearly indicates the intention of the voter to except from the regular column the name of a particular candidate, and, in either instance where he marks a cross in the space in which appears the name of another candidate for the same office in some other column, or where he writes in another name, an intention to vote for such other candidate; and not only does this indicate the intention of the voter, but the specific statutory provision requires that in either of these cases the vote shall be counted accordingly and in neither of these cases can the vote be counted in the regular column at the head of which the voter has marked a cross in the square indicated to vote for the entire party ticket.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Board of Control.—A physician making examination of patient in house of correction at request of Board of Control has no claim against State therefor.

November 10, 1904.

M. J. TAPPINS,

Secretary, State Board of Control,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 1st inst., relative to the bills of Doctors White and Fowle. Claim is made by them against the state for services in the examination of a convict confined in the House of Correction at Milwaukee for the purpose of determining whether he was insane. I understand the claimants were employed by the State Board of Control to make this examination while said board were acting as commissioners of Lunacy, pursuant to the provisions of Section

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4944, Statutes of 1898. I am unable after a careful examination of the provisions of the statute to find any provision fixing the fees of experts for services in the examination of a patient in such a case. Section 584d Wisconsin Statutes of 1898, fixes the fees of a physician who is appointed by the county court to examine a patient in order to determine his mental condition, at the sum of \$4.00, for an examination and certificate, and ten cents per mile for necessary travel in so doing, but this section only applies to an examination made by order of the judge of a county court or the judge of a court of record.

Under the provisions of Section 565, Wisconsin Statutes of 1898, I have no doubt the Board of Control might employ these experts to examine a patient where the board is engaged in the investigation provided for under the provisions of Section 4944, but this section does not give the physician so employed any claim against the state for \$25.00 or in fact any other sum.

Under the section the expenses incurred by the board are to be paid to it upon an account verified by the affidavit of the secretary. These expenses so incurred might include the amount paid to an expert for making an examination of a patient in order to determine whether he was sane or insane, since it authorizes all expenses of the investigations provided for, including fees of officer and witnesses. Such charges in my opinion would be a legitimate expense which might be incurred by the Board of Control and paid in the manner provided for by law. In this case the physicians probably should be paid a reasonable compensation for making the examination referred to by you; whether the charge of twenty five dollars is reasonable or not must be referred to your own judgment. It would be a very proper proceeding to have the compensation fixed before the examination is made in each instance.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Loan Associations.—By laws must be filed with Bank Examiner before articles of incorporation are issued.

Nov. 14, 1904.

MARCUS C. BERG,

Commissioner of Banking,
Madison, Wisconsin.

DEAR SIR—Yours of the 14th inst., received, in which you submit for my examination and approval the Articles of Incorporation and by-laws of the Grand Rapids Building and Loan Association of Grand Rapids, Wisconsin. The articles of organization are in proper form and the same are executed according to law.

The by-laws attached are not verified. Section 2010 Wisconsin Statutes of 1898, provides that the Articles of Incorporation shall not issue until a verified copy of the by laws adopted by the association shall be filed with the Bank Examiner.

Section 2010-2011 Wisconsin Statutes of 1898, specifies what the by-laws of such association must contain. The by-laws submitted do not comply with this section in many particulars. They do not prescribe the form of the certificate for shares. They do not prescribe the number of shares which a member may own, and they fail in many other respects to comply with that section. The by-laws should be redrawn and should contain provisions upon all the matters specified in said section.

I return the articles and by-laws without my approval.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Primary Election Law.—Publication of nominations preceded by election notice. Compensation paid for publication is \$1.00 per square for weekly papers and \$2.00 per square for dailies such compensation not to exceed \$125. for weeklies nor \$240. for dailies.

November 15, 1904.

A. J. MYRLAND,

District Attorney,

Grantsburg, Wis.

DEAR SIR—One of my assistants wrote you in answer to your letter of the 10th inst., relative to the compensation to be allowed for printing the primary election law; and, while I think the conclusion arrived at is correct, so far as it applies to the publication of the primary election law, I think it may be misleading in some respects, and I desire to write you more fully in answer to your question.

I wish to call your attention to Section 20 Wisconsin Statutes of 1898. Under this section the Secretary of State is required, between July 1st and September 1st in each year in which state officers are to be elected for a full term, to make out a notice in writing, stating that at the next general election certain officers are to be elected. You will note that this section does not provide that the Secretary of State shall include any other matter or question in the notice other than a notice of the election to be held for the purpose of electing certain officers. Upon receipt of this notice from the Secretary of State, the county clerk of each county, under the provisions of Section 21, is required to forthwith cause a notice containing so much of the notice so received by him as relates to the questions and officers to be voted for in his county to be published. Certainly no questions are certified to him under the provisions of Section 20. He cannot be required to include in his notice any questions to be submitted to the voters.

In the case of *Endion Improvement Co. vs. Evening Telegram Co.* 104 Wisconsin 432, the court discusses a similar provision and holds that it did not apply to the publication of a banking law which had been submitted to a vote of the people. Under these two sections the primary election law cannot be submitted to a vote of the people nor included in the election notice, and, if so included, the county board has no authority

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to allow the bill. For publishing this election notice, the publisher is to be paid the compensation fixed by Section 4275 Wisconsin Statutes of 1898. Section 26 of Chapter 451, Laws of 1903, provides that the so-called "primary election law" shall be submitted to the people of this state in the manner provided by law for the submission of an amendment to the constitution. Section 58 Wisconsin Statutes of 1898, provides that, 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 the county clerk and such clerk shall include the same in the publication provided for in Section 36. Section 36, as amended by Chapter 457, Laws of 1901, provides for the publication of the nominations to office certified or filed with the county clerk. Section 36 does not refer to a notice of election, but to nominations to office. Section 37, as amended, evidently refers to the publication required to be made by Section 36, although it is called in Section 37 an election notice. The publication of the nominations is to be preceded by the election notice provided for in Section 37. You will note that this section provides that "the names of the candidates for each office to be voted for . . . and the questions submitted to a vote are stated below." Then follows the publication of the information to voters. This clearly indicates that it was the intention of the legislature to include in this notice the publication of questions upon which the people are required to vote. Section 37, also provides that the compensation to be paid for publications of such notice shall be one dollar per square for weekly papers and two dollars per square for daily papers, but that the total shall in no case exceed for weekly newspapers, \$125 and for daily newspapers, \$240, for a general election. This compensation, by the express words of the statute, is to cover "all insertions required to be made." Under these provisions, I see no escape from the conclusion that the fees to be paid for the publication of the primary election law are limited by Section 2 of Chapter 457, Laws of 1901. It perhaps is unjust that reasonable compensation cannot be made for the publication of

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this law, since it is of unusual length, but we must take the statute as we find it.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Insurance.—Each member of firm procuring or soliciting insurance required to secure license.

November 17, 1904.

HON. ZENO M. HOST,
Insurance Commissioner,
Madison, Wisconsin.

MY DEAR SIR—Your favor of September 26th, 1904, enclosing correspondence from Mr. Frank W. Suelflow, 296 West Water Street, Milwaukee, Wis., and asking for my opinion as to whether or not the other members of the firm consisting of Charles F. Suelflow and Walter Suelflow, sons of Frank W. Suelflow and who altogether comprise the firm of Suelflow & Sons, are required by the provisions of Section 1977 Wisconsin Statutes of 1898, to procure a license from your department, was received on November 15th, last. In reply to the inquiry therein contained, permit me to say that concerning the legal liability of parties who in any manner participate in procuring or soliciting insurance, I have already given you my construction of Section 1977, in an opinion under date of May 7th, 1903, to which I refer you in this instance.

It appears further from the correspondence submitted in this instance, that the firm advertises and does business under the name of Suelflow & Sons, and that the father, Frank W. Suelflow, claims that his two sons act merely in a clerical capacity for which he pays them a salary, and that they do not participate in the profits of the business otherwise. I am inclined to the opinion that Charles F. Suelflow and Walter Suelflow sons of Frank W. Suelflow, transacting an insurance business under the name of Suelflow, & Sons, according to the statements of Mr. Frank W. Suelflow, contained in his communication addressed to our department under date of June 20, 1904

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are clearly within the provisions of the statute and are required to procure a license from your department under the provisions of Section 1977, Wisconsin Statutes of 1898. As appears from the letter heads used in the correspondence above referred to this firm advertises to be an insurance business in fire, accident, life and plate glass insurance, etc., and the advertisement itself would render each member of the firm liable for the penalty imposed by the statute, unless he had procured a license from your department in the manner provided by law. Upon this position I refer you to my opinion of December 17th, 1903, addressed to your department, relative to this same subject.

Further than this it seems rather absurd that a member of a firm who by the use of the firm name and the provisions of law relative to co-partnership matters, would be held responsible for any obligations or contracts entered into by the firm of which he was a member, should for the purpose of evading the provisions of Section 1977 claim to be only an employe working upon a salary. I give it as my opinion that each member of this firm of Suebrow & Sons is required by law to procure a license from your department.

I herewith return the correspondence above referred to.

Yours very truly,

L. M. STRUDEVANT,
Attorney General.

Insurance.—Stockholders in insurance agency not required to take out license unless they perform acts enumerated in Statutes.

Nov. 17, 1904.

HON. ZENO M. HOST,

Insurance Commissioner,
Madison, Wisconsin.

MY DEAR SIR—Your favor of September 27th, 1904, enclosing correspondence with the Green Bay Insurance Company of Green Bay, Wisconsin was received by this department on November 15th. In reply to your inquiry therein contained, as to whether or not the stockholders in the Green Bay Insurance Company are required to secure a license from your department as insurance agents under the present insurance law of Wisconsin.

General Opinions.

sin, in view of the fact stated in the enclosed correspondence, permit me to say that the facts disclosed by the correspondence generally, entirely cover the requirements of the statute. I can only refer you to my opinion addressed to your department on May 7th, 1903, with reference to the same subject matter, which opinion in my judgment covers all of the points involved in your present inquiry. Whatever remains related only to questions of fact. The statute, Section 1977, of the Wis. Stats. of 1898, requires that any and every person in this state who "solicits" insurance either for the company or the policy holder, or who "transmits" either an application or a policy of insurance or who "makes any contract" or who "collects a premium" or in any way "assist" or "advertises" as an insurance agent, is required to procure a license from your department unless it appears that he receives no compensation for such services. In the case of the several stockholders of the Green Bay Insurance Company it appears from the correspondence submitted that the stockholders do receive some compensation from the insurance business transacted by its agency and all that remains to bring them within the purview of the statute is the question of fact as to whether or not any or all of these stockholders have performed any one of the several acts above enumerated which would constitute him an insurance agent within the meaning of the law. It is asserted on their part that they do not perform any one of these acts, and if such be the fact they would not in my opinion be required to procure a license from your department, for the reason that unless they perform some one of the several acts enumerated by the statute, they cannot be considered as insurance agents within the meaning of the law. If they do perform any one of those acts they would be required to take out the license provided by the statute.

I return herewith correspondence of the Green Bay Insurance Company.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Primary Election.—Not to apply nominating successor to Senator J. V. Quarles.

HONORABLE WALTER L. HOUSER, November 21st, 1904.
Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your request of the 18th inst. duly at hand, in which you ask my opinion upon the following question:

“Does the recently adopted primary election law apply to the nomination of the successor to the Honorable J. V. Quarles, United States Senator?”

I have carefully examined the several provisions of the statute referred to and am of the opinion that it does not apply.

I will refer you to some of the provisions of the statute which to me appear to settle the matter beyond all reasonable doubt.

Subdivision 3 of section 2 of the act provides as follows:

“Party candidates for the office of United States senator shall be nominated in the manner provided herein for the nomination of candidates for state offices.”

Since United States senators are to be nominated in the manner provided for the nomination of state officers, it therefore becomes material to consider how state officers are to be nominated under the provisions of the act, for the manner, method or mode of nomination to be pursued will determine how a United States senator is to be nominated.

Section 5 of the act provides that the name of no candidate shall be printed on a ballot used at a primary unless at least thirty days prior to such primary, nomination papers shall be filed in his behalf, as provided in the act.

Section 6 provides that all nomination papers for state officers and United States senator shall be filed in the office of Secretary of State.

After such nomination papers are filed with the Secretary of State by the provisions of Section 7, he is required at least twenty-five days before any primary preceding a general election, to certify to the several county clerks a list containing the names of each person for whom nomination papers have been filed with him.

This section refers to the September primary preceding a general election.

General Opinions.

It cannot refer to any other primary, for the reason that nomination papers are not filed with the Secretary of State except for those officers whose districts comprise more than one county. The first September primary and the first one therefore preceding a general election is to be held in September, 1906.

Section 3, Chapter 451, Laws 1903.

So, if nomination papers should be filed at the present time, the candidate could not have his name submitted to a vote of the people until the holding of the primary election in 1906.

In order that a candidate for United States senator may get his name on the official ballot, he must therefore first file his nomination papers with the Secretary of State. The Secretary of State must certify his name to the county clerk. Then, under the provisions of Section 10, the county clerk is to prepare at least twenty days before the "*September primary*," sample official ballots, placing thereon the names of all candidates to be voted for in his county for which nomination papers have been filed. This he is to do, as you observe, at least twenty days before September primary, which is to be held under this act first on the first Tuesday of September, 1906.

It is impossible under these several provisions of the statute to apply the same to the nomination of United States senator, except at the September primary, since no provision is made for holding a primary other than the September primary, for the nomination of candidates to be voted for through the state.

But there are other provisions which further indicate the intent of the legislature, that the time for the nomination of United States senator can only be made at the September primary.

Section 9, provides:

"An official ballot shall be printed and provided for use at each voting precinct in the form herein annexed hereto."

The form annexed is headed:

"Official Primary Ballot.
GENERAL ELECTION."

On this ballot appears the following:

"CONGRESSIONAL.

United States Senator Vote for one."

General Opinions.

This shows the intent of the legislature that the **nomination** should be made at the *time* that state officers are *nominated*

Again, the county canvass of the primary election is to be made by the same officers now provided for canvassing the votes at a general election, and they are to meet on the Friday following the September primary. (See subdivision 2, Sec. 16.) Under subdivision 3 of Section 16, after the county canvass is made of the votes at the primary, the county clerk is required to make a duplicate of the county canvass showing the votes cast for each candidate *not voted for wholly within the limits of the county*. This must of course show the votes cast for the candidates for United States senator, for such votes are not confined to a county.

Section 17, provides for the state canvass of the votes returned by the county clerk.

This canvass is to be made the third Tuesday of September after the September primary.

There is no provision by which either the county or state canvass can be made at any other time, and it follows, I think, that votes for a candidate for United States senator must be voted for at the September primary, or they cannot be canvassed under the provisions of the statute. That such was the intent is conclusively established by the provisions of subdivision 2 of Section 18, which provides that, as soon as the canvass is certified to the Secretary of State by the state canvassers, he shall publish in the official state paper, "a certified statement of the result of such primary as to state officers, United States senators, representatives in Congress, and any other candidate whose district extends beyond the limits of a single county."

Thus far we find that the several steps to be taken by a candidate for a state office must also be taken by a candidate for the United States senate, if he wishes to have his name appear on the primary ballot. And it will be observed that his vote is canvassed both by the county and the state canvassers at the same time and in the same manner that the votes for candidates for state offices are canvassed. It is quite evident that a candidate for a state office must submit his claims at the September primary and, since the votes cast for a candidate for United States senator are to be canvassed with the votes

General Opinions.

for state officers, it follows that the votes on that question must be cast at the same time.

That this act cannot apply to the nomination of a United States senator at this time is further evidenced from other provisions.

Subdivision 5 of Section 4, provides that the county clerks shall, on the first Tuesday of June, 1906, and biennially thereafter, transmit to the Secretary of State the name and post-office address of each town, city and village clerks in his county. Before this is done, the Secretary of State cannot comply with the first subdivision of said Section 4 by preparing and transmitting to the county, town, city and village clerks the notice designating the offices for which candidates are to be nominated at the primary to be held in September.

Subdivision 2 of Section 22, provides that on or before July first, 1905, the Secretary of State and Attorney General shall prepare all forms necessary to carry out the provisions of this act. This provision also shows the intent of the legislature that this act was not intended to apply to the nomination of candidates for office by primary election prior to September, 1906, for, if so, provision would have been made for furnishing blanks at an earlier date.

Subdivision 2 of Section 3 provides that any other primary than the September primary shall be held two weeks before the election for which such primary is held.

The "other" primary can refer to no primary not provided for in the act. The only primary other than the September primary is a primary for the nomination of candidates for city officers, including police justices and justices of the peace in cities. As to the provisions for noticing city primaries, see subdivision 4 of Section 4, Canvass of votes, Section 20.

Since there is no provision for the calling, conducting or voting at any other primary than those mentioned and, since it requires no argument to convince any one that a candidate cannot be nominated for the United States Senate at a city primary election, it follows that he must be nominated at the September primary. And, since the statute provides that he is to be nominated in the "manner provided" for the nomination of state officers, he must be nominated at the time state officers are nominated, at the September primary, in the absence of a provision fixing a different time,

General Opinions.

The only provision in reference to the time of holding of a primary other than the September primary is that it shall be held two weeks before the election for which such primary is held.

The word "election" in this provision must, under well known rules of construction, be construed according to the common and approved usage of the term.

The other primary which is to be held two weeks before election can only refer to a primary to be held two weeks before a city election, since no other primary is provided for. The word "election" therefore must mean city election, and not the election of United States senators by a vote of the legislature.

Were it possible to construe the words "any other than the September primary" to be comprehensive enough to include a primary to be held for the state at large, we should then be unable to find any provisions in this act providing for holding, noticing or conducting such primary, nor could the votes cast thereat be canvassed or certified prior to September, 1906, for want of any provisions under which the several officers can act.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Fees.—County judges entitled to fees for transacting business other than probate. Cannot collect fee for appointing guardians, examining their annual reports or appointing member of Soldiers Relief Commission.

November 21, 1904.

HON. R. B. McCoy,
County Judge,
Sparta, Wisconsin.

MY DEAR SIR—Your favor of November 19th, 1904, is received and as your request is supplemented by that of the district attorney of your county requesting my opinion as to the construction of certain sections of the Wisconsin Statutes of 1898 and amendments thereto relative to the fees of county judges in certain cases, I herewith give you my opinion concerning the same.

General Opinions.

The first inquiry relates to the construction of Sections 3504 to 3519a relating to the sale of lands of minors and incompetent persons by special guardians appointed in the county court.

In my opinion the statute in question conferring jurisdiction upon county courts formerly exercised exclusively by the circuit courts of the state cannot be considered as probate business in the sense in which that term is used in Section 2454 of the Wis. Stats. of 1898, and in Chapter 45 of the Laws of 1903. I think that in those cases the county judge is intitled to charge fees as provided by law for the transaction of business other than probate business.

Your second inquiry relates to the construction to be placed upon Sections 3976 and 3977 Wis. Stats. of 1898, relating to the appointment of guardians for insane or incompetent persons other than minors. It has been the custom in some of the county courts of the state to charge fees on the appointment of guardians for insane and incompetent persons, but the statute makes no distinction between guardians for minors and guardians for insane or incompetent persons, but in general terms both in the original Sec. 2454 and the amendment in Chap. 45 of the Laws of 1903, it is said:

“Every county judge is prohibited from taking or receiving either directly or indirectly any fees whatever for his official services.....in the appointment of guardians.”

It is my opinion that this statute must be construed as prohibiting the county judges from charging fees in the appointment of guardians for insane or incompetent persons as well as guardians of minors. It is difficult to see how the court can make any distinction in view of the language of the statute. A minor is an incompetent person, because of age and an insane person is incompetent because of lack of mental capacity. In either case the guardian is appointed because the individual is incompetent to act for himself. In my judgment the language of the statute covers all classes of guardianship and prohibits the county judge from charging fees for the appointment thereof.

You also ask for my construction of Section 3972 relating to the examination of the annual report of guardians of insane and incompetent persons other than minors. I think this

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query is already answered. For the reason above stated I am inclined to hold that no fees can be charged for the examination of the report of a guardian of an insane or incompetent person, and that such examination must be considered as pertaining to the administration of the estate of the ward the same as in the case of a minor.

Your last inquiry relates to Section 1529d which provides for the appointment of a member of the Soldier's Relief Commission by the County Judge of each county. The statute does not provide any form of procedure in making such appointment and certainly it is a very simple affair requiring little more than that the county court should designate the individual who is to act as a member of the Soldier's Relief Commission, and I have never before heard of any charge being made therefor. It is one of those duties imposed upon county courts by the legislature which may be said to pertain to the office, and while perhaps it is not strictly probate business still I am of the opinion that it is not within the province of the county court to make any charge therefor.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Inheritance tax.—Relating to tax on life insurance.

November 22, 1904.

HOWARD F. TEASDALE,

District Attorney,

Sparta, Wisconsin.

DEAR SIR—Since I saw you I have had the Commissioner of Insurance compute the value of the several interests of the heirs in the D. D. Cheeny estate.

The value of the life estate of D. W. C. is..	\$29,680 23
Deduct exemption of	2,000 00
Tax at 1% on \$25,000	250 00
Tax at 1½% on \$7,791.81	106 88

The value of the life estate of L. A. K. is...	\$34,791 81
Deduct exemption	2,000 00
Tax at 1% on \$25,000	250 00
Tax at 1½% on \$7,791.81	106 88

General Opinions.

Present value of estate to be divided between	
nine children	\$42,537 96
One-ninth interest to each grand child.....	4,726 44
Deduct exemption	2,000 00
Tax at 1% on balance.....(for each child)	27 26
Total tax on interest going to children.....	245 37

This makes the tax a trifle more than is shown by the notice filed with the Secretary of State. The actuary in the Commissioner's office in figuring the value of the interest of each child computed it as if the son D. W. C. and the daughter, L. A. K., the parents of the nine children, were of the same age, that is he took the age of 54 and 46 added them, and divided by two, which made the average age at 50 years. This makes each grand child's tax the same. It would be a trifle more on the children having the youngest parent, should it be figured out exactly, but I think this will be near enough to satisfy all parties. He could not figure it out precisely without knowing the number of children belonging to each parent. We did not have that. The estate was valued on a basis of five per cent, as provided by Subdivision 2, of Section 13, of the act.

If you desire any further explanation of this matter, please write me.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Schools.—Where a man has family in one place and lives part of time in another he must choose his one place of residence and tuition of children going to school paid, or not, according as he is or is not resident of such district.

HONORABLE C. P. CARY,

November 23d, 1904.

State Superintendent of Public Instruction,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 22nd instant, in which you ask my opinion upon the following statement of facts:

“The village of Mt. Horeb is located in the town of Blue Mounds and is incorporated. It maintains a free

General Opinions.

high school, conducted as free high schools usually are. The boundaries of the free high school district and the incorporated limits of the village are identical. Mr. Andrew Docken; a married man, manages with his brother, the farm of their father, located in the town of Vermont, an adjoining town. It seems that the two brothers are managing this farm with the understanding that when their father dies the farm is to be theirs. Mr. Andrew Docken has stated that it is his intention when the farm falls to them, to sell his interest to his brother. There are two children in the family—boys—who live with their mother, Mrs. Andrew Docken, in the village of Mt. Horeb. Mrs. Docken is engaged in the millinery business and it appears that the village is her permanent home. Mr. Docken offered to vote in the town of Vermont some ten or eleven years ago, but was refused that privilege. Recently he offered to vote in the village of Mt. Horeb. The election officers, after hearing his statement, concluded that he could lawfully be permitted to vote only after making the necessary affidavit and swearing his vote in. This he neglected or refused to do. Now the High School Board of the village Mt. Horeb High School District present the town clerk of the town of Vermont with a bill for tuition in the Mt. Horeb High School amounting to \$18 - \$2 a month for nine months. This bill has, it appears, been presented in accordance with chap. 329, laws of 1903. A difference of opinion has arisen between the officers of the town and the Free High School Board, the town claiming that the legal residence of the children is, under the circumstances, in the village of Mt. Horeb with the mother, the High School authorities that the legal home of the children is with the father."

You desire to know, upon this statement, whether the town of Vermont is indebted to the Free High School District of the village of Mt. Horeb for the tuition of the two children named in the statement of facts.

The question you ask is not a question of law: it is a question of fact. On the statement made I cannot answer the question either way. So much depends upon the intention of the father of these children that it is impossible to decide as a matter of law where his residence is.

General Opinions.

Sec. 69 Wis. stats. 1898, provides certain rules for the purpose of determining residence where the question arises as to the qualification of a person who offers his vote. The seventh rule is as follows:

“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.”

You will see that the first question which arises is, whether this man’s family is temporarily residing in the village of Mt. Horeb. That is a question of fact. If they are temporarily residing there, the children do not gain a residence in the village.

The eight rule is as follows:

“If a married man has his family fixed in one place and does his business in another, the former shall be considered and held to be his residence.”

These are simply rules established for the purpose of determining the residence, but they are in no sense conclusive. The intention of the father in this case must be determined in order to answer the question conclusively. He ought to know where his home is. He does know better than any other person can. If he lives a part of the time upon the farm and a part of the time with his family, he ought to know where he goes when he goes home. If he does not, I am unable to give you any rule by which that matter can be determined. The fact that he offered to vote and was refused and did not swear in his vote might be some indication that he did not consider Mt. Horeb his residence, but it is by no means conclusive. The question is, where does he make his home? Where does he return to when he is absent from home? Is his residence in Mt. Horeb for a temporary purpose, or is he permanently residing there, with no intention at the present time of removing to some other place?

I can only give you these rules: I cannot decide the matter upon the statement of facts given, for the reason that they are not full enough to be conclusive either way.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

World's Fair.—State's property, what disposal to be made of.

November 23d, 1904.

HONORABLE JOHN J. HANNAN,
Private Secretary,
Madison, Wisconsin.

DEAR SIR—In reply to your question as to what disposition should be made of the property now in possession of the State Board of Managers of the St. Louis World's Fair, I have the honor to refer you to Section 6 of Chapter 318, Laws of 1903, which reads as follows:

"Section 6. All buildings, furniture, material or other property acquired by said board under this act or under chapter 297, laws of 1901, shall be and remain the property of the State of Wisconsin to be sold by said board in its discretion or otherwise accounted for."

You will observe that the Board is vested with a discretion to sell the property or otherwise account for it. You observe, also, that the title is declared to be in the State. The property might be removed to the state of Wisconsin and turned over to the Superintendent of Public Property. This would fulfil the provisions of the act.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Insurance.—Foreign insurance companies must have engaged in business for at least two years prior to application to do business in this state.

November, 29, 1904.

HON. ZENO M. HOST,
Insurance Commissioner,
Madison, Wisconsin.

MY DEAR SIR—Your favor of November 28th, 1904, enclosing letter from William Cross, President of the Highland Protective Association of Sayre, Pennsylvania, and asking for my interpretation of Section 1955e of the Wisconsin Statutes of 1898, concerning the right of foreign insurance companies

General Opinions.

to transact business in this state until said organization has been in existence for a period of two year prior to the application for a license to do business in this state, is received.

Section 1955e imposes certain conditions upon life or casualty insurance and indemnity companies, which conditions must be complied with before such organization is entitled to transact business in Wisconsin. Among other things it is provided that such company must present a certificate from the Commissioner of Insurance or other proper officer of the state in which said organization is incorporated or organized, certifying that it is authorized to transact business in such state and "that its business is honestly conducted and that for a period of two years prior to the date of such application it has paid the face value of its largest certificate or policy in full with the collections of an ordinary assessment, that its by laws require and the laws of the state where incorporated or under which it exists, permit the accumulation of a reserve fund equal in amount to that prescribed by Section 1955b."

It further provides that, "The membership of such corporation shall not diminish during the year in which such application is made or during the year next preceding," the year in which such application is made. Of course the "Commissioner of Insurance or other officer" of the state where such company is organized cannot certify as to its business for same time in such state. Neither can he certify, "that for a period of two years prior to the date of such application it has paid the full face value of its largest certificate or policy in full with the collection of an ordinary assessment," unless such company has actually been doing business for a period of two years and has actually paid the full face value of its largest certificate or policy in full with the collections of an ordinary assessment. It follows necessarily that such company must have been engaged in business in the state where it was organized for a period of at least two years in order to meet the requirements of the Wisconsin statute.

I herewith return the communication from Mr. Cross, as requested.

Yours very truly,

L. M. STRUDEVANT,
Attorney General.

General Opinions.

Fees.—Cannot be charged for services rendered by public officers unless expressly provided in statutes.

November 29, 1904.

HOWARD TEASDALE,

District Attorney,

Sparta, Wisconsin.

MY DEAR SIR—Your favor of November 22nd, 1904, is received, and also your favor of November 27th, 1904, relative to the same subject matter. I quite agree with you that the fees which may be charged by any public officer must be determined by the statutes. It is true that the general statute is the only authority for such fee, and it is a rule of statutory construction with reference to the fees of public officers that no fees can be charged for any services rendered or duty imposed unless the statute specifically provides therefor. I observe also what you say with reference to the provisions of Section 2454, Wis. Stats. of 1898, as amended by Chapter 45 of the Laws of 1903, which provides that the county judge shall not take or receive any fee either directly or indirectly 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, and I frankly admit that your inquiry involves a very close question, and that I may be wrong in my interpretation of the statute. Nevertheless, I am constrained to interpret this statute as expressed in my former letter of recent date to Hon. R. B. McCoy, county judge of Monroe county, Wisconsin, to which communication you refer in your letter of November 22nd. It seems to me that the language of the statute as used in Chapter 45 of the Laws of 1903, with reference to "the appointment of guardians or in the administration of their estates," must be interpreted in its ordinary sense and meaning, and that it has reference only to guardians of minors or incompetent persons whose estates are administered by and under the control of the county courts, and that it does not apply to the special proceeding concerning the sale of lands of minors or incompetent persons, especially in view of the fact that the same chapter further provides, that, "The county 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

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day he shall be actually engaged in the examination of any person upon a criminal charge *or engaged upon any other matter not appertaining to probate business*, compensation for which is not otherwise provided."

The sale of lands of minors or incompetent persons is a special proceeding. A general guardian cannot make such sale, but a special guardian must in every instance be appointed for the sole purpose of conducting such special proceeding. The jurisdiction to conduct such proceeding was vested exclusively in the circuit courts until the revision of 1898, when the county courts were given concurrent jurisdiction with circuit courts, by Section 3504 and 3519a of the Revised Statutes of 1898. Up to that time such proceeding had certainly never been considered as "probate business." The proceeding is a technical and complicated one and certainly imposes upon the county court a considerable increase of labor and responsibility. There is absolutely no provision in the statute for the payment of any costs or fees out of the estate of the ward for such proceeding in county court, but there is a specific provision of the statute to the effect that the county court shall receive out of the county treasury a per diem "for each day he shall be actually engaged.....upon any other matter not pertaining to probate business, compensation for which is not otherwise provided."

Without entering further into the discussion, I repeat that I must hold to my former expressed opinion with reference to the right of the county judge to charge a per diem for the time actually engaged in the conduct of such special proceeding. I admit that the statute may be capable of a different interpretation and it may require an adjudication by the courts before an authoritative interpretation of the statute can be had.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Prisoners.—May be taken out of state to testify in criminal actions.

November 30, 1904.

HON. ROBERT M. LAFOLLETTE,
Executive Chamber,
Madison, Wis.

MY DEAR SIR—Your favor of November 29th, 1904, enclosing communication from J. E. Leimer, now confined in the state prison at Waupun, Wisconsin, in which Leimer requests permission to be taken to the City of Chicago in custody of an officer of the Wisconsin state prison for the purpose of enabling Leimer to testify in a criminal prosecution now pending in the criminal court in the City of Chicago, together with a letter from A. W. Fulton, Mr. Leimer's attorney at Chicago, is received. You ask whether in the event of Leimer being permitted to go to Chicago in the custody of an officer for the purpose mentioned, the Wisconsin authorities would lose control of said convict because of his being outside the state of Wisconsin.

In reply to your communication, would say that in my opinion if Leimer were taken without the state for any purpose, in the custody of an officer, such officer would have control of such prisoner and the right to retain such prisoner in custody as a prisoner in transit. It frequently happens that prisoners arrested in one state and delivered to the officers of another state upon requisition process are necessarily transported through the territory of adjoining states, and in all such cases, the authorities of such intervening states recognize the authority and custody of the officer having such prisoner in charge. The authority of the Wisconsin officer having custody of Leimer could not be questioned except upon habeas corpus and I have no doubt but that in case of such application being made the court would remand the prisoner. In any event he would be treated as a fugitive from justice or as a prisoner in transit, and any attempt on the part of Leimer to escape from the custody of his keeper could only militate against him upon his prison record. In my opinion if you consider that the ends of justice required that Mr. Leimer be permitted to be taken to Chicago for the purpose of testifying in court, there is no

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legal objection thereto, which would avail Mr. Leimer in avoiding his term of imprisonment, or any part thereof.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Board of Control.—Has authority to purchase 150 acres of land adjoining Wisconsin Reformatory at Green Bay even if it pays more than \$150 per acre for a part of it if total piece does not exceed appropriation.

December 1, 1904.

STATE BOARD OF CONTROL,
Madison, Wisconsin.

GENTLEMEN—Your communication of December 1st, 1904, signed by Hon. Harvey Clark, vice president of the State Board of Control, is received. You ask me for the opinion of this department as to whether the said Board of Control has authority to purchase one hundred fifty acres of land contiguous to the lands appurtenant to the Wisconsin State Reformatory for the sum of \$22,500, according to Chapter of the Laws of 1901. In other words whether you would be acting within the law if you were to purchase 150 acres of land in the aggregate, such purchase being made in three different parcels of land, a portion of which should be purchased for less than \$150 an acre and the residue at a sum in excess of \$150 per acre, provided in the aggregate the 150 acres purchased did not exceed \$150 per acre.

In reply to this inquiry I give it as my opinion that under the provisions of the act in question the board is authorized to make a purchase of 150 acres of land contiguous to the lands appurtenant to the Wisconsin State Reformatory, provided the aggregate, or in other words, provided the sum total paid for the 150 acres of land does not exceed \$22,500. It seems to me that this is the only way in which the law can be reasonably interpreted. It is a matter of common knowledge that contiguous particles of land may be of very different values. In the purchase of almost any tract of land imaginable the aggregate

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purchase price may average a certain sum per acre, while certain portions of the premises might be worth double or treble the average price per acre, and certain other portions worth correspondingly less per acre. In the purchase of 150 acres of land contiguous to the lands appurtenant to the Wisconsin State Reformatory, this very condition might obtain and a certain portion of the premises purchased be worth much more than \$150 per acre, and certain other portions of the land by reason of its situation or quality might be worth correspondingly less, but if in the purchase of the entire tract the average does not exceed \$150 per acre, it is my opinion that the board will be acting within the spirit of the law in making such purchase..

In reply to your second inquiry as to whether the appropriation provided for in the act is still available for the use therein specified I give it as my opinion that it is. The act is general in its terms and no limitations are imposed as to time or otherwise and until such act is repealed and the authority of the board to make such purchase is withdrawn I am of the opinion that the board has discretion to make the purchase therein provided for.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Railroads.—Liable to damage to employe engaged in line of duty provided there was no contributory negligence on his part. Such actions brought in name of person representing such employe. Legislature can compel railroads to install reasonable safety appliances.

Dec. 3, 1904.

HONORABLE ROBERT M. LA FOLLETTE,
Governor of Wisconsin.

DEAR SIR—I am in receipt of yours of the 1st inst., inclosing a letter from William Brotherhood, of 712 Vliet Street, Milwaukee, which you refer to me with the request that I give you an opinion in regard to the subject matter of that letter.

I have carefully read Mr. Brotherhood's letter and am unable

General Opinions.

to give any opinion which would be of any benefit to him, for the reason that a sufficient statement of facts is not given in the letter, upon which to base a conclusion.

Chap. 448, laws of 1903, provides that every railroad company operating a railroad which is in whole or in part within this state shall be liable for all damages sustained within the same by any of its employees without contributory negligence on his part.

This provision of the statute is limited by the two subdivisions of the same section which follow. In the case mentioned by Mr. Brotherhood, the company would be liable in an action if the proof should disclose that the death was caused by the negligence of the railroad company, provided, of course, that the party injured was engaged at the time in the line of his duty. The action for the recovery of damages must be brought in the name of the person representative of the deceased. (See sec. 4256 Wis. stats. 1898).

The Legislature has the power to require railroad companies to use any safety appliance on their cars or trains that may be reasonable.

Yours truly,

L. M. STURDEVANT,
Attorney General.

License.—Special auction sale of goods, regardless of cost, to highest bidder requires a license.

December 6, 1904.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wisconsin.

Replying to the communication of Hon. F. M. Miner, Assistant Secretary of State addressed to this department under date of December 2nd, 1904, and enclosing advertisement of auction sale of goods in Milwaukee, together with letter of Otto R. Hansen, attorney at law of Milwaukee, Wisconsin and asking for the opinion of this department as to whether under the facts stated in such correspondence the parties offering these goods for sale are required to take out a license under Section 1584d of the Wisconsin Statutes of 1898, is received.

General Opinions.

In reply thereto I am of the opinion that the sale comes within the provisions of Section 1584d. The section referred to provides in part that,

"Every person, firm or corporation which shall not have become a permanent merchant or dealer. in the town, city or village in which it sells or exposes for sale any goods, wares or merchandise and which shall advertise, represent or hold forth that the sale thereof is an insurance. or closing out sale or that by reason of financial difficulty or other special or peculiar circumstances, such goods, wares or merchandise will be disposed of for less than their real value, shall before commencing or advertising the sale thereof procure a state and local license in the manner hereinbefore provided," etc.

The language of the statute contemplates that every transient merchant advertising goods, wares and merchandise for sale for less than their real value for any reason whatever shall be required to pay a license therefor, and while the particular sale in question may not come within any of the specific requirements of the statute, the law provides that when such sale is made under any other special or peculiar circumstances" than those enumerated in the statute, the seller shall be required to procure a license before making such sale. In this particular instance the "special and peculiar circumstances" consist in the fact that this is a stock of goods exhibited at the St. Louis World's Fair and that they are to be sold regardless of cost, to the highest bidder at such auction sale. It seems to me that, assuming this to be the fact, this is a special and peculiar circumstance within the terms of the statute and that the parties conducting such sale come within the provisions of the law.

Yours truly,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Bond.—Officer giving bond to select the company (not the county board).

HONORABLE L. H. MEAD,

December 7, 1904.

District Attorney,

Shell Lake, Wisconsin.

MY DEAR SIR—Your favor of December 5th, 1904, at hand. In reply to the inquiry therein contained as to whether or not under Subdivision 38, Section 1966 W. S. of 1898, the officer is to select the bonding company or whether such selection is to be made by the county board or committee appointed by the county board of supervisors to approve official bonds, I give it as my opinion that such selection is to be made by the officer who is required to furnish the bond, and that the board or the committee appointed by the board, have nothing further to do in the matter than to approve or disapprove the same. I think this is the custom throughout the state under this statute, and it is my opinion that the statute simply makes it possible for bonding companies to do business in Wisconsin, and that the state or county or municipality mentioned in the section may pay the expense of securing the required bond on each exchange to the amount specified. Before the enactment of this statute the officer required to give a bond selected the individuals and obtained their signatures and I think the present statute has not changed the former method of doing business in any particular, except that such bond may now be furnished by a surety company.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Corporations - Foreign.—A foreign corporation that has complied with the laws of this state prior to passage of chap. 399, laws 1901, in case of increase of capital stock, is required to pay \$1.00 for every \$1000 of capital stock represented by its business in Wisconsin.

Dec. 8, 1904.

HONORABLE W. L. HOUSER,

Secretary of State.

MY DEAR SIR—Your favor of Dec. 7th, 1904, signed by F. M. Miner, Assistant Secretary of State, and inclosing letter

General Opinions.

from Van Dyke & Van Dyke & Carter, Milwaukee attorneys for the Philadelphia and Reading Coal and Iron Company, concerning the liability of such corporation under the provisions of sec. 1770b Wis. stats. 1898 as amended by chap. 399 of the laws of 1901, and asking for my interpretation of the statute with reference to such liability, is received.

It appears that the Philadelphia and Reading Coal and Iron Co. is a foreign corporation, resident in the state of Pennsylvania; that on or about the 9th day of November, 1898, for the purpose of complying with the provisions of sec. 1770b, such corporation filed with the Secretary of State in Wisconsin, a duly certified copy of its charter and paid the stipulated fee of \$25. Since that time sec. 1770b has been amended in several particulars, but the one particular which especially relates to the present inquiry is contained in section 1 of chap. 399, of the laws of 1901, which adds to sec. 1770b above referred to a further provision, providing that the corporations mentioned in such section shall

“by its president, secretary or any officer thereof, make and file with the secretary of state with the articles above provided for, a statement duly sworn to of the proportion of capital stock of said association, company or corporation which is represented in the state of Wisconsin by its property located and business transacted therein, and such association, company or corporation shall be required to pay into the office of the secretary of this state upon the proportion of its capital stock represented by its property and business in Wisconsin one dollar for every one thousand dollars of its capital stock in excess of twenty-five thousand dollars.”

It is further provided in sec. 3 of chap. 399, which section creates a new section of the Wisconsin statutes, to wit, sec. 1770d, as follows:

“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.”

General Opinions.

The question here presented is, whether or not the Philadelphia and Reading Coal and Iron Co., a foreign corporation, having, before the passage of chap. 399, laws of 1901, complied with the laws of this state then in force, is now required to comply with the conditions of sec. 1770d in the same manner as other foreign corporations, by reason of such corporation having complied with the laws of this state concerning foreign corporations prior to May 16th, 1901, the date at which chap. 399 became effective.

Prior to the passage of chap. 399, foreign corporations were, under the provisions of sec. 1770b, required to file a certified copy of their charters and pay a fee of \$25 therefor to the Secretary of State. Sec. 1 chap. 399 amends sec. 1770b by adding the above stated provision to the effect that hereafter all such foreign corporations shall pay the stipulated fee of \$25 for the filing of such charter and, in addition thereto, shall pay a fee of one dollar for every one thousand dollars in its capital stock represented by its property and business in the state of Wisconsin in excess of \$25,000. The provisions of this act put all foreign corporations required to comply with the provisions of sec. 1770b upon the same basis, the \$25 fee for the filing of the charter being one dollar per thousand upon the first \$25,000 of its capital stock represented by its property and business in Wisconsin, provided \$25,000 are actually invested, and is the minimum fee in case of a less investment; but, under it, the corporation is entitled to invest \$25,000 of its capital stock in its Wisconsin business. Under the amendment it is thereafter required to invest one dollar for each additional one thousand dollars of its capital stock represented by its property and business in Wisconsin. It was evidently the purpose of the legislature not to impose any additional burden upon corporations having already complied with the law, which intention is evidenced by the provisions of sec. 3 of chap. 399, above referred to, which provides that foreign corporations having already complied with the laws in force at the time of the passage of the act referred to shall not be required to pay any additional sum, even though at that time they may have had a sum in excess of \$25,000 of the capital stock of the company represented by its property and business in Wisconsin; but it seems to be reasonably clear that it was also the intention of the legislature that any such corporation, whether licensed to do business in this state before

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or after the enactment of chap. 399, should in every case where it increased its capital stock already represented by its property and business in Wisconsin in excess of \$25,000, pay one dollar for every one thousand dollars of capital stock so represented.

Certainly it could not have been the legislative intention to have discriminated between different corporations because of the difference in the time of their having complied with the laws of the state and in imposing new conditions upon corporations entering the state after the enactment of chap. 399; it would be only fair to exempt from such additional burdens the corporations already doing business in the state which did comply with the requirements of the law up to the date of the passage of the act, but thereafter that such burdens should be shared alike by all foreign corporations.

I am therefore of the opinion that the Philadelphia and Reading Coal and Iron Company, in case of an increase of its capital stock beyond the amount invested at the time of the passage and publication of chap. 399, laws of 1901, is required by the provisions of that act to pay the stipulated fee of one dollar for every one thousand dollars of its capital stock represented by its property and business in Wisconsin, in the same manner as other foreign corporations are required to do.

I return herewith the letter above referred to.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Corporations.—If articles of incorporation are filed within a reasonable time after acceptance by Secretary of State, corporation has legal existence, even if it is beyond the 30-day limit prescribed by statute.

December 9, 1904.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—I have your communication of the 7th inst., inclosing a letter from the law department of the Germania Publishing Company requesting my opinion upon the question therein.

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It seems that articles of incorporation of the Ross, Schefft & Weinman Company were not, owing to the negligence of an employe, recorded in the office of the register of deeds within thirty days after their acceptance by you; that as soon as the matter was discovered, the papers were presented to the register of deeds, who declined to record them, on the ground that the time had lapsed.

Chap. 238, laws of 1901, relating to the manner of incorporation, contains the following provision:

“A like verified copy and certificate of the secretary of state showing the date when such articles were filed and accepted by the secretary of state within thirty days of such filing and acceptance shall be recorded by the register of deeds of the county in which such corporation is located, and no corporation shall, until such articles be left for record, have legal existence.”

Is this provision mandatory or merely directory? If it be merely directory, then a filing of the papers within a reasonable time, but after the lapse of thirty days, would bring the corporation into existence.

Is the filing of the incorporation papers with the register of deeds within thirty days of their acceptance by the secretary of state so essential as to require this provision of the statute to be construed as mandatory?

Directory provisions are not intended by the legislature to be disregarded, but, where the consequences of not obeying them in every particular are not prescribed, the courts must judicially determine them. In doing so they must necessarily consider the importance of the punctilious observance of the provisions in question to the object that the legislature had in view. If it be essential, it is mandatory and a departure from it is fatal to any proceeding to execute the statute or obtain the benefit of it.

There is no universal rule by which directory provisions may under all circumstances be distinguished from those which are mandatory. John Lewis, in his recent work on Statutory Construction, has given this rule:

“Where the provision is in affirmative words and it relates to the time or manner of doing the acts which constitute the chief purpose of the law or those incidental or

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subsidiary thereto by an official person, the provision has been usually treated as directory."

The case in hand does not come strictly within this rule, for the reason that the act prescribed is not that of an official person. The letter of the law is often modified, to give effect to the intention. It is always presumed that the legislature intends what is reasonable, and especially that the acts shall have effect, that its purpose shall not be thwarted by any trivial omission.

The purpose of filing articles of incorporation with the register of deeds is that the public may have notice of the existence of the corporation. Our Supreme Court, in *State v. Lean*, 9 Wis. 279, has held that, when the statute prescribes that certain laws shall be published within a prescribed time, such provision is directory and that a publication subsequent to that time and made as soon as it could be done in the ordinary course of business complies with the requirements.

It is my opinion that, in the absence of fraud or evil intent, the filing of articles of incorporation within a reasonable time after acceptance by the Secretary of State, but beyond the thirty day limit prescribed by the statute, would bring the corporation into legal existence, providing all the other requirements of the law have been fulfilled.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Rivers.—Channel of waters of Mississippi river under supervisor of general government.

December 15, 1904.

HONORABLE ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

MY DEAR SIR—I am in receipt of the two communications written by J. L. Orr, of Glenhaven, Wis., under date of November 12th and November 25th, 1904, and addressed to yourself, and which have been referred to this department for the purpose of obtaining my opinion upon the inquiry therein contained, as to whether or not the Mississippi River Commission "can legally change the state line channel from the

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cast side of Twelve Mile Island to the west side." The island in question lies off the Grant County shore, in southwestern Wisconsin, near the village of Glenhaven.

In reply to this inquiry I call your attention to the several act of Congress creating the Mississippi River Commission, found on pages 3528 to 3530 of volume 3 of the U. S. Compiled statutes of 1901.

Jurisdiction over the waters of the Mississippi River is assumed by the general government and the legislature of Wisconsin has assumed no jurisdiction over the same further than to clothe local courts with jurisdiction of offenses committed on the Wisconsin side of the main channel and to clothe county boards with the power to license ferries, etc.

See Wis. Stats. 1898, Secs. 8 and 1348.

Section 4 of the act of June 28th, 1879, creating the Mississippi River Commission, reads as follows:

"It shall be the duty of said commission to take into consideration and mature such plan or plans and estimates as will correct, permanently locate and deepen the channel and protect the banks of the Mississippi River; improve and give safety and ease to the navigation thereof; prevent destructive floods; promote and facilitate commerce, trade and the postal service; and, when so prepared and matured, to submit to the Secretary of War a full and detailed report of their proceedings and acts and of such plans with estimates of the cost thereof for the purposes aforesaid, to be by him transmitted to Congress."

By the act of June 23d, 1874, Chapter 455, Section 1, now a part of Section 4658 of the U. S. Compiled Statutes of 1901, p. 3142, Volume 3, the jurisdiction of the Light House Board of the United States is extended over the Mississippi River.

From these several acts of Congress, it appears that the general government has assumed complete jurisdiction and control over the navigable waters of the Mississippi River, and the Mississippi River Commission, for the purpose of improving and giving safety and ease to navigation, preventing destructive floods, and promoting and facilitating commerce, trade, the postal service, etc., is empowered to take into consideration and mature such plan or plans as will correct and *permanently*

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locate and deepen the channel and protect the banks of the Mississippi River, etc., which plans are to be submitted to the Secretary of War and by him transmitted to Congress, where such plans are to be either approved or disapproved and the matter finally determined.

I am of the opinion that the general government is clothed with power to assume jurisdiction over the navigable waters of the Mississippi River and, for the purpose enumerated in the act in question, to 'permanently locate' the channel of such river; and if, for the purpose mentioned, it should be the judgment of the commission that the channel should be changed from the east to the west side of Twelve Mile Island and the recommendations of the commission are approved by the Secretary of War and afterwards by the Congress of the United States, that such channel can and would thereby be legally diverted. The final determination of the whole matter rests with Congress and, if the people of Grant County are interested in the proposed alterations in the channel of the Mississippi River, as suggested by Mr. Orr, it would be well for them to make such representations to their member of Congress; as will insure a hearing on the merits when the matter comes up for final consideration.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Corporations.—Liability of members of joint stock company fixed by statute and no corporation can limit its liability or that of its members contrary to statutes by which such corporation is created.

December 16, 1904.

HON. W. L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—Your favor of December 15th, 1904, enclosing original articles of incorporation of the Six Corners Co-operative Creamery Association, and also proposed amendments to said articles, and asking for my opinion as to whether such proposed amendments are consistent with the laws of this state

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upon the subject and ought to be received, and placed on file in your department, is received.

It appears from the original articles of incorporation that the Six Co-operative Creamery Association was organized under Chapter 86 of the Wisconsin Statutes of 1898, and its articles of incorporation filed in the office of the Secretary of State on the 1st day of April, 1904. That such corporation was organized as a joint stock company with a capital stock of \$4500, and it was provided in Article 7, of Incorporation that,

“These articles may be amended by resolution setting forth such amendment or amendments, adopted at any meeting of the stockholders by a vote of at least two thirds of the stockholders present and voting.”

It is provided by Section 1774, of the Wis. Stats. of 1898, in part as follows:

“Any corporation organized under this Chapter may at any meeting of its members by a vote of at least the owners of two thirds of all the stock then outstanding in case of stock corporations, or at least one half of the members of corporations without stock, unless a greater vote shall be required in these articles, amend its articles of organization so as to modify or enlarge its business or purposes, change its name or location, increase or diminish its capital stock, change its officers or the number of directors or provide anything which might have been originally provided in such articles. Such amendment shall be adopted only in accordance with the articles of organization if a mode of amending the same shall have been therein prescribed.”

It is provided in the proposed amendments to the original articles of incorporation that Article 7, of such original articles of incorporation shall be stricken out, and in lieu thereof the following inserted:

“No officer shall be elected, nor the constitution nor by laws be changed except by a two thirds vote by ballot of all the members present at a regular meeting, of which each member shall have had reasonable notice, nor shall any new business or trade be entered into, contract, made or property bought or sold, except by such vote so taken, unless the board of directors or other elected officers shall

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be expressly empowered so to do by the by laws. Members not shares of stock shall vote in electing officers and transacting business of whatsoever nature, but no proxies shall be allowed."

It will be observed that in case of joint stock corporations amendments can be made to the original articles only, "At a meeting of its members by a vote of at least the owners of two thirds of all the stock then outstanding." and Article 7, of the original articles of incorporation of the Six Corners Co-operative Creamery Association, was evidently drawn to comply with this statute. It is now proposed by amendment to abolish Article 7, and insert in lieu thereof a provision to the effect that, "Members, not shares of stock, shall vote in electing officers and transacting business of whatsoever nature," and that such business may be transacted or the constitution or by laws changed "by a two thirds vote by ballot of all the members present at a regular meeting." Such an amendment cannot be valid for the very obvious reason that a two thirds vote of all the members present at a regular meeting may not represent "two thirds of all the stock then outstanding."

There are some other amendments suggested which are of doubtful validity, for example, that no one person shall hold more than thirty shares of the capital stock of such corporation at one time. One can easily imagine conditions under which a member might become the owner by inheritance or otherwise, of more than thirty shares of capital stock, and I am unable to conceive how such ownership could be affected by the amendment proposed.

Articles 8 of the proposed amendments provides:

"This corporation shall never become indebted or enter into obligations for any property or thing whatsoever for more than two thirds of the capital stock fully paid up, and no member shall be liable for the debts of the corporation beyond a sum equal to the par value of his capital stock paid up and then only in the proportion that his stock bears to the entire paid up stock."

The liability of members of joint stock corporations is fixed and determined by the Wisconsin statutes and no corporation can limit its liability or the liability of its members contrary

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to the provisions of the statute by which such corporation is created.

For the reasons above given, I am of the opinion that the proposed amendments are not consistent with the laws of this state.

I return herewith the original articles of incorporation and the proposed amendments thereto.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Estate not entitled to any refund for taxes paid on widow's legacy when she dies before estate is assigned—Transfer takes place at death and tax becomes fixed at that time.

December 16, 1904.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wisconsin.

MY DEAR SIR—YOUR favor of December 15th, 1904, enclosing application of the administrators of the estate of George A. Pratt, deceased for refund of inheritance tax, and asking for the opinion of this department upon a question involved in the application is received.

It appears from the application that George A. Pratt, died intestate, November 26th, 1903, leaving real estate valued at \$2500 and personal property valued at \$57,050. That according to the terms of the will all this property was devised to the widow of George A. Pratt, except \$200 which was devised to his children. That the widow Sarah Hall Pratt, was appointed administratrix, and that she died May 15th, 1904, before the administration was complete. That on the 21st day of June, 1904, Edward W. Pratt and Mary Pratt Bright were appointed by the county court as administrators with the will annexed, and that on the 29th day of August, 1904, the administrators of George A. Pratt, deceased, caused to be paid to the county treasurer of Jefferson County, the sum of \$401.20 as inheritance tax in the interest of Sarah Hall Pratt, deceased, widow of George A. Pratt, deceased.

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The question now raised in the claim made for a refund of the inheritance tax is whether or not the bequest made to Sarah Hall Pratt was subject to the inheritance tax, the claim of the administrators being that as the estate had not been assigned to Sarah Hall Pratt during her lifetime by reason of the administration of the estate not being complete at the time of her death, no transfer was ever made to Sarah Hall Pratt within the meaning of the inheritance tax law.

I do not agree with the attorney for the administrators in this contention. It is claimed that the administrator takes the legal title and possession and the next of kin has only the mere right to it on distribution after the estate is settled and the debts and expenses of the administration are fully paid, and that until such distribution is actually made there is no "transfer" of the property within the meaning of the inheritance tax law. In other words, that the final distribution of the estate constitutes such "transfer."

It seems very clear that the term "transfer" as used in the inheritance tax law can be given no such interpretation. It is true that for the purposes of administration the legal title to personal property is said to be in the administrator, but even admitting this contention to be true, Section 5, of the inheritance tax law provides in part:

"Every such tax shall be and remain a lien upon the property transferred, until paid and the person to whom the property is so transferred and the administrators, executors and trustees of every estate so transferred, shall be personally liable for such tax until its payment."

However I am of the opinion that the transfer contemplated by the inheritance tax law cannot be construed to mean "final distribution," but on the contrary that it is intended to include every form of inheritance whether by will, intestate law or conveyance made in lieu thereof.

Section 1, of the inheritance tax law, provides:

"A tax shall be and is hereby imposed upon *any transfer of any property real, personal or mixed, or any interests therein or income thereof* 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

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use the property so transferred exclusively for the purposes of their organization within the state, in the following cases:

1. Where the transfer is *by will* or by intestate laws of this state from any person dying possessed of the property while a resident of the state.

2. When the transfer is *by will* or by intestate laws 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.

3. When the transfer is of property made by a resident, or by a non-resident, when such non-resident's property is within this state or within its jurisdiction, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment of or after such death.

4. Such property shall be imposed when any such person or corporation becomes beneficially entitled in possession or expectancy to any property or the income thereof by any such transfer, etc.

5. Wherever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, *such appointment when made shall be deemed a transfer taxable under the provisions of this act* and wherever any person or corporation possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or *in part a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure* in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related has succeeded thereto by a will of the donee."

Section 5, of the act provides in part, as follows.

"Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the

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property is so transferred and the administrators, executors and trustees of every estate so transferred shall be personally liable for such tax until its payment."

It is very evident from the above that the "transfer" referred to does not mean final distribution, nor does it intend that before such property shall be liable for the tax imposed that it must be actually reduced to possession and ownership by the grantee legatee or donee. On the contrary any such interest whether created by will or intestate law or by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor is a transfer within the meaning of the term as used, in my opinion, and as soon as such interest becomes irrevocable by reason of the death of the person from whom the same is derived.

I have examined the several cases referred to in the application and I do not regard them as applicable to the present question but on the contrary I think that our supreme court have laid down a very different rule from the one contended for by the administrators in this case and that the rule which should govern here is stated in the case of Scott and another, executors, etc., vs. West et al. 63 Wis. 529.

In the opinion of the court in this case on Page, 522, the following language is used:

"Of course the rights of the parties under the will became vested immediately upon the death of the testator."

Citing Newman vs Waterman, 63 Wis. 612.

Van Vechten vs Van Vechten, 8th Paige, 104.

Banks vs Thornton, 11 Hare, 176.

Bank of Hamilton vs lessee of Dudley, 2 Pet. 492.

Miller vs Miller, 10 Met., 393.

Canfield vs Bostwick, 21 Conn. 550.

Gold vs Judson, 21 Conn. 616.

To be effectual in passing title the statute requires that the will should be admitted to probate but when so admitted it related back to the death of the testator and is to be treated as speaking from that moment.

63 Wis. 522.

This same rule is sustained in the case of Jochem vs Dutcher 104, Wis. 611, in which the court said in their opinion on page 614 that:

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"The rights of the legatees became vested when the will was probated and relate back to the death of the testator."

In the present case the will was admitted to probate without contest and the rights of the legatee Sarah Hall Pratt became vested at the time of the probate of the will and related back to the time of the death of the testator George A. Pratt, deceased.

Further, in Section 24, of Chapter 44, of the Laws of 1903, which section is intended to define the meaning of terms used in the act the following language is used:

"The word transfer as used in this act shall be taken to include the passing of property or any interest therein in possession or enjoyment present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift or appointment in the manner herein provided."

For the reasons above stated I am of the opinion that the estate of George A. Pratt, deceased, is not entitled to any refund by reason of the facts set forth in the application made therefor.

I herewith return to you the application above referred to.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Bonds.—Agreement between state treasurer elect and surety company whereby, in consideration of granting a bond, the surety company is to direct appointments of assistant, is void.

December 23, 1904.

HON. ROBERT M. LaFOLLETTE,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—I have your communication of this date in which you ask my opinion concerning the validity of a bond proposed to be given by the state treasurer elect, of Wisconsin. It appears that the bond is to be given in consideration of an agreement between the treasurer and a surety company whereby the latter is to direct the appointment of all assistants and

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clerks in the state treasurer's office, and imposing other conditions. It is my opinion that such an agreement between the principal and the surety upon a bond is absolutely void. Such agreements made prior to and leading up to the contract itself are in the eyes of the law merged in the bond and the agreements and conditions in the latter alone are binding. The agreements made between the principal and the surety and not contained in the bond itself are binding neither upon the principal, the surety or the state. The bond is given for the faithful execution of the official duties of the state treasurer, and no agreement made prior to the execution of the bond and to which the state is not a party, can in any degree alter its terms. The agreement between the principal and the surety to the effect that the principal is to be deprived of some of his rights as an official, does not affect the validity of the bond, because such agreement is absolutely void. If the bond meets all the requirements of the statute it is valid regardless of the void agreement between the official and the surety company, in my opinion.

Respectfully yours,

L. M. STURDEVANT,
Attorney General.

Railroads.—Statutes do not prohibit officer of railroad company from owning stock or being interested in an elevator company.

December 23, 1904.

HONORABLE JOHN W. THOMAS,
Railroad Commissioner.

MY DEAR SIR—Your communication of December 20th, 1904, asking for my opinion as to the right and legality of any officer of a railroad company operating its line in this state to become a stockholder and one of the chief officers of a company operating a system of elevators, which handles flour, feed and all kinds of farm produce, which are shipped over the line of road which he represents as a railroad official.

In reply thereto, I call attention to section 1804 of the Wisconsin statutes of 1898, which is, so far I as am aware, the only statutory provision which has any bearing upon the subject of your inquiry in this state.

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It is provided by sec. 1804 as follows:

"No president, director, officer, agent or employe of any railroad freight or transportation corporation shall be interested directly or indirectly in the furnishing of supplies or materials to such corporation or in the business of transportation of freight or passengers over the lines owned, leased, controlled or operated by such corporation. No officer of any railroad corporation shall be an officer of any other railroad corporation which owns or controls a parallel or competing line, to be determined by jury; but this shall not apply to cases where one corporation became responsible for the liability of another, either by advances made or a guaranty of bonds previous to the first day of March, 1876, nor to any corporation which had prior to that date been authorized to purchase or hold stock in any other railroad corporation so far as thus authorized."

For the purpose of determining the construction to be placed upon the above quoted statute, I have examined into the history of the enactment of the same, and I find that this legislation had its origin in chap. 273 of the laws of 1874, which chapter is entitled, "An act relating to railroads, express and telegraph companies in the state of Wisconsin," and is in fact an act to regulate the passenger and freight rates of the railroads then operating in this state and for that purpose creating a railroad commission, consisting of three members. This act was amended two years later by the enactment of chap. 57, of the laws of 1876, entitled, "An act to amend chapter 273 of the laws of 1874, entitled, 'An act relating to railroads, express and telegraph companies in the state of Wisconsin,' and to repeal other sections and acts named therein."

Chap. 57 of the laws of 1876 repealed the provisions with reference to the establishment of a railroad commission, consisting of three members, and provided for the appointment of a state officer, to be known as the Railroad Commissioner, and clothed such commissioner with certain duties and powers, therein enumerated. Chap. 57 of the laws of 1876, like chap. 273 of the laws of 1874, was an act designed to regulate the management of railroad corporations in Wisconsin and the rates of transportation to be charged by such companies, and to prevent discrimination.

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It is provided by section 8 of chap. 57 of the laws of 1876 as follows:

"No railroad corporation shall consolidate the stock, property or franchises of such corporation with, or lease or purchase the works or franchises of, or in any way control, any other railroad corporation owning or having under its control a parallel or competing line; nor shall any officer of such railroad corporation act as the officer of any other railroad corporation owning or having the control of parallel or competing lines. and the question whether such railroads are parallel or competing lines shall, when demanded by the complaint, be decided by a jury, as in other civil issues; provided, that the provisions of this section shall not apply to any contracts now existing where one corporation has become responsible for the liabilities of another, either by advances heretofore made or by the guaranty of bonds previous to the passage of this act; nor shall it apply to any railroad corporation which, prior to the passage of this act, shall have been authorized to purchase or hold stock in any other railroad corporation."

Section 9 of Chap. 57 of the Laws of 1876, provides as follows:

"No president, director, officer, agent or employe of any railroad or transportation company shall be interested directly or indirectly in the furnishing of material or supplies to such company or in the business of transportation as a common carrier of freight or passengers over the lines owned, leased, controlled or operated by such company."

Section 10 provides:

"In the construction of this act, the phrase 'railroad' shall be construed to include all railroads and railways operated by steam and, whether operated by the corporation owning them or by other corporations, or otherwise. The phrase 'railroad corporation' shall be construed to mean the corporation which constructs, maintains or operates a railroad operated by steam power."

It will be observed upon an examination of the sections above referred to, that sec. 1804 of the Wisconsin statutes of

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1898 is nothing more or less than a condensation of the provisions of secs. 8 and 9 of chap. 57 of the laws of 1876, and, so far as the construction to be placed upon sec. 1804 is concerned, it is obvious that the same interpretation should be given to sec. 1804 as was intended by the legislature to be given to secs. 8 and 9 of chap. 57 of the laws of 1876. At the time of the passage of the act, provision was made in secs. 8 and 9 to meet conditions then existing concerning the relationship of certain railroad corporations in Wisconsin, and it was expressly provided that

“The provisions of this section shall not apply to any contracts now existing where one corporation has become responsible for the liabilities of another.” etc.

But it was evidently the legislative intention to prevent a recurrence of such conditions in this state by prohibiting in the future any railroad corporation from consolidating the stock, property or franchises of such corporation, or from leasing or purchasing the works or franchises, or in any way controlling any other railroad corporation owning or having under its control a parallel or competing line; and it seems clear that the legislative intention was to prevent the absorption of competing lines by other corporations, and thus insure compliance with the provisions of the act and prevent discrimination in rates, the evident purpose being to secure to the public the advantage of competitive rates. And it is provided in said section 8 that the question of whether or not any line of railway operating in this state which might be consolidated or in any way leased or controlled by another railroad company was or was not a competing line should be “decided by a jury as in other civil issues.”

Further to insure compliance with the conditions of the law, it was enacted, as provided in sec. 9, that “no president, director, officer, agent or employe of any railroad or transportation company shall be interested directly or indirectly . . . in the business of transportation as a common carrier of freights or passengers over the lines owned, leased, controlled or operated by such company.”

The phrase “as a common carrier” is significant as conveying the real intention of the legislature, which was evidently to provide against the accomplishment by indirect means, through

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the intervention of interested officials, that which the law had specifically forbidden to be accomplished by direct means, through the consolidation of stock or the leasing or controlling of competing lines. The phrase "as a common carrier" is eliminated in sec. 1804, but it seems to me that the language of sec. 1804 is capable of only such interpretation as would be given it at the time of the enactment of chap. 57 of the laws of 1876, when the legislative intention was more clearly and fully expressed.

There is a suggestion in your inquiry to the effect that, where officers or employes of a railway company are also the chief officers in a company operating a system of elevators which handles all kinds of farm products, which products are shipped over the line of road in which such officers are interested, there is a possibility, through such relationship, that the public may be deprived, by discriminations made for the benefit of such officials or through their influence or direction, of the benefits which this legislation was designed to secure; but, inasmuch as the law in question was enacted with direct reference to common carriers and, as subsequent legislation and amendment has in no way enlarged its scope, by suggestion or otherwise, I am of the opinion that the present law is not broad enough in its application to meet the conditions which you suggest. In other words, I do not think that the statute prohibits an officer in a railroad corporation from owning stock or being interested in an elevator company.

In the limited time which I have devoted to this investigation, I have been unable to discover any decision bearing directly upon the matter of your inquiry. Certainly there is no decision in Wisconsin which covers the case. If such conditions exist as above suggested, the matter should be brought to the attention of the legislature and the statute made sufficiently comprehensive to meet the necessities of the case.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Highways.—Board of Supervisors must act on petition for permission to construct road in town. In case of refusal to act the petition is deemed denied.

Dec. 23, 1904.

HONORABLE ROBERT M. LA FOLLETTE,
Governor of Wisconsin.

MY DEAR SIR—I have your favor of December 22nd, 1904, inclosing letter from Paul Waidt, of Minneapolis, Minn., concerning the laying out of a highway in the town of Beaver, Polk County, Wis., and asking for my opinion with reference to the inquiry therein contained.

In reply thereto, permit me to say that I have given the letter careful consideration, and I find, upon examination of the same, that it consists of a statement of the fact that the writer, Mr. Paul Waidt, is the owner of certain farm lands situated in the town of Beaver, Polk County, Wisconsin, which he has leased to other parties and upon which he does not himself reside; that some three years ago he petitioned the town board of the town of Beaver for the laying out of a highway adjacent to his premises, and that, for some reason not given, the town board have failed or refused to lay out such highway up to this time, and Mr. Waidt requests that something be done on the part of the Executive of Wisconsin to compel action on on the part of the town board in laying out such highway.

The laying out of highways is a matter lodged entirely with in the discretion of the supervisors of the respective towns and is a matter of statutory regulation. Provision for the method of procedure is made in secs. 1265 to 1275 Wis. stats. 1898.

As above stated, the question of whether or not the road shall be laid is entirely within the discretion of the board of supervisors, subject to the right of interested parties to appeal from their decision, and the statute specifically provides that their failure or neglect to act upon a proper petition presented shall be deemed a refusal to act, and the right of appeal from such refusal is given to the parties interested.

I see no other course open to Mr. Waidt than the presentation of a proper petition to the board of supervisors and, in case of their refusal to act thereon, his petition will be deemed denied and he may then appeal. I suggest that the proper

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method of procedure on his part would be to consult some local attorney and be governed by his advice.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Education.—County Superintendent residing in city of 3rd. or 4th. class which has schools under city superintendent is ineligible for re-election.

December 29th, 1904.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction,
Madison, Wisconsin.

DEAR SIR—I have received from you a communication containing the following statement of facts:

“A B is a county superintendent of schools. He has been such officer for several years and during this time has been a resident, property holder, tax payer and elector in the city of S. One year ago the city of S, presumably under chap. 360, laws of 1903, elected Mr. W, the principal of the schools of said city, to the office of city superintendent of schools therein. Question: If A B still continues his residence in the city of S and the city of S continues under the jurisdiction of the city superintendent of schools, is A B eligible for re-election to the county superintendency?”

In giving you my opinion upon this matter, I am assuming that the city of S is a city of the third or fourth class, so that the same comes within the provisions of chap. 360, laws of 1903, and I also assume the fact to be that the action of said city in electing a city superintendent of schools was lawfully done, pursuant to the act last mentioned. I also assume that the said city of S is not a county seat, and I am informed other than by your communication that my assumption is correct.

Under another and different law, to wit, sec. 11, chap. 179, laws of 1861, our Supreme Court decided that such a person was eligible.

State ex rel. Phelps vs. Goldthwaite, 16 Wis. star p. 147.

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The court in that case declares that it is generally the law that

“A person eligible to an office must be an elector qualified to vote for such officer,”

and declares further that, if the city in question in that case under the law had by the law

“been absolutely excluded from participating in the election of county superintendent of schools or from any supervision and control of that officer during his entire term, a reasonable construction of the law would imply a disqualification of a resident of that city to hold that office.”

The court practically decides in that case that the person then elected was eligible only because it is optional with the city of Beaver Dam as to each separate year as to whether said city would be exempted from the supervision of the county superintendent, and in case of the failure or desire of the city to take advantage of the exemption from such superintendency which the law afforded, that the city would be subject to the supervision of the county superintendent. Under the act in question in that case, the exemption from such superintendency lasted only one year and, if not renewed each succeeding year, the city would be as much subject to the supervision of the county superintendent as any other part of his district. The court declares:

“This seems sufficient to refute any presumed intention on the part of the legislature to disqualify the resident of a city exercising such option from holding the office, notwithstanding they are expressly disqualified from voting for such officer during any year when the city has been exempted from his supervision.”

They also declare in effect that, since the statute does not expressly declare such ineligibility, and the exemption of the city from supervision of the county superintendent depends upon a contingency and is only partial in character, such ineligibility cannot be implied.

An examination and comparison of the act of 1861, under which this case was decided, with chap. 360, laws of 1903 and other more recent acts of the legislature which throw light upon the subject, will aid us in determining the question submitted.

The decision above referred to gives as a reason for departing

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from the general rule, that a person, in order to be eligible to an office, must be an elector, that the board of education has the discretionary power to exempt the city from the supervision of the county superintendent.

Supra star p. 149.

Chap. 360, laws of 1903, aforesaid, all sections thereof being read together, makes it imperative that there be a city superintendent in cities of the third and fourth classes. Sec. 1 declares that cities of the third class may elect, acting through the school board or the board of school commissioners. Sec. 2 provides that the act shall apply to cities of the third and fourth classes. Sec. 3 applies to all cities of the third and fourth classes and provides that, if no city superintendent of schools be so chosen in cities of the third class, and in all cities of the fourth class, the high school principal shall assume and discharge said duties. The duties are prescribed by sec. 1 of the same act.

So it seems, from a consideration of the said act, that, while the manner of choosing the city superintendent is somewhat discretionary, there must nevertheless be one, and no authority has the discretion to dispense with the city superintendent or a person exercising the duties thereof; so the act is much different in that respect than that of 1861.

The Supreme Court also said, as a reason for their decision, that the exemption might last only one year and, if the city did not, by act of its board of education, take the same action for the next ensuing year, the city would again come within the supervision of the county superintendent.

On the other hand, the new act under consideration universally exempts cities of the third and fourth classes and provides in effect that there must be a city superintendent of schools, as appears from the above discussion.

Another reason given by the Supreme Court in its decision under the former act is that the city might come under the supervision of the county superintendent by the failure of the board of education to act in the respect mentioned, whereas, under the new act, cities of the third and fourth classes can never come under the supervision of the county superintendent, except in very slight particulars, if at all.

It appears, therefore, in my opinion, that chap. 360 of the laws of 1903 removes every reason which the court gave in the Phelps case, supra, for departing from the general rule there stated.

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Sec. 703 Wis. stats. 1898, an enactment since the said Supreme Court decision, provides, among other things:

“But every city having a board of education, a superintendent of schools or other board or officers vested with power to examine and license teachers and supervise and manage the schools therein shall be exempt from the provisions of this section and all provisions relating to county superintendents of schools.”

And, further:

“And the electors of such city shall have no voice in electing such county superintendent and the supervisors from such city shall have no voice in the county board in determining or providing the compensation or allowance of any matter relating to such county superintendent, nor shall any tax be levied on such city to pay any part of such compensation or allowance.”

This section appears to practically, if not fully, exempt cities of the third and fourth classes, to which chapter 360, laws of 1903, relates.

Sec. 704 Wis. stats. 1898 contains this language:

“And, in estimating such population, the cities mentioned in the next preceding section shall be excluded.”

These portions of the sections last above quoted go to make a further showing in support of the opinion that the reasons upon which the Supreme Court decisions aforesaid were founded have been removed from the statutory law of this state.

Of all the enactments of the legislature which go to show the intent thereof with respect to the question involved, sec. 461c, which was chap. 80 of the laws of 1887, goes the furthest. That statute declares:

“When a county seat is located in an independent city having a separate superintendent of schools or a county shall be divided into two superintendent districts, the county superintendent may reside in such county seat and keep an office in the public building or other place provided therefor by the county.”

An examination of the original bill in the Secretary of State's office goes still further to show the legislative intent. The act as it now exists in the Wisconsin statutes of 1898 and as it ap-

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pears from the original bill shows that the legislative intent was clearly and expressly to allow a person elected county superintendent to reside in a county seat city and to keep his office in the public building provided for such purpose. No other city is mentioned. The county seat is expressly mentioned, to the exclusion of all others. (See Bill No. 91 A. of the Legislative Session of 1887). This is a clear instance for the application of the rule of construction "*expressio unius est exclusio alterius*," which in effect means that, since the legislature gave expression to the one class of cities - county seats - they meant, by expressly exempting county seats, to exclude any other city; or it shows in effect, in other words, that if the legislature had intended to allow county superintendents to reside in cities other than county seats, over which they had no supervision, the legislature would have said so in express terms.

Sutherland on Statutory Construction, sec. 325.

From this discussion it will readily be seen that I am of the opinion that, under the statement of facts which you have given me, together with those which I have assumed to be true, A B is ineligible for re-election to the county superintendency unless he secures a lawful residence in a proper place within that part of the superintendent district over which he has supervision as the county superintendent of schools.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Register of Deeds.—Change of compensation from fees to salary.—A resolution of county board changing compensation from fees to salary held valid and sufficient.

Dec. 30, 1904.

HONORABLE F. J. REICHENBACH,
District Attorney,

Black River Falls, Wis.

DEAR SIR—I have your communication of the 23d inst., in which you ask my opinion as to the validity of certain steps taken by the county board of supervisors of your county at it;

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November, A. D. 1903, session toward placing the register of deeds of your county on a salary.

You have submitted to me a copy of the proceedings had by said county board with reference to said matter. A synopsis of such proceedings is, as appears, that a committee was first appointed to investigate and report to the board as to the advisability of taking this step. The committee appointed thereafter presented the following resolution:

"Be it Resolved by the county board of supervisors of Jackson county, Wisconsin, That from and after January 1st, 1905, the register of deeds of this county be and he hereby is made a salaried officer, in accordance with the statutes in such case made and provided, and that from and after said date the incumbent of that office, instead of receiving the fees of that office be compensated by a salary of twelve hundred dollars, said sum of twelve hundred dollars to be in full for such office and to include clerk hire, postage and stationery.

Dated Nov. 19, 1903.

ABEL CHENEY,
Supervisor."

This resolution was amended by striking out \$1200, inserting in its place, \$1000 salary per year and \$200 for stationery and clerk hire, and the resolution was adopted as amended. Thereafter the words "\$200 for clerk hire and stationery" were changed so that the word "stationery" was stricken out, so that the county was to furnish all stationery and postage required for the use of the office. The present law in force and the one under which the board attempted to proceed in chapter 410 of the laws of 1901, which act gives the county board of supervisors the power of placing the register of deeds on a salary basis. Such proceedings must be at the annual meeting of the board preceding election of county officers. This portion of the act has therefore been followed to a certainty. The act gives the board power to act by resolution. This they have also done, in my judgment. The act provides that the board may

"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 amounts of the salaries to be paid the register of

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deeds, elected during the ensuing year, his deputies, clerks and copyists and the number thereof to be appointed by the register of deeds, *and paid by the county.*"

In the ordinary county of this state the fees now provided by law go to the register of deeds. The register of deeds is obliged to make his own arrangement with reference to the pay of deputies, clerks or copyists, or such other employes as he may have about his office. The deputies, clerks and copyists are under no circumstances paid by fees, hence the words of the act "from fees provided by law" can have no reference to any of the persons mentioned in the act, excepting the register of deeds himself, since he is the only person who under the law is paid by fees. The resolution of the county board properly fixes the salary of the register of deeds and is unquestionably a compliance with the law in that behalf.

The word "clerk" is mentioned in the resolution of the county board and is used in the singular. The legislative act is one in which the public are interested and it should be liberally construed in favor of the public under the rules of construction and so should the act of the county board be so construed. The sum of \$200 is set aside for clerk hire under the resolution as it stands. I am of the opinion that the county board in effect provides for one clerk, at a salary of \$200. The words "and the number thereof to be appointed by the register of deeds, and paid by the county" are significant. They do not estop the register of deeds from appointing any further number of assistants, the only condition being that the board shall fix the number who are to be paid by the county. The fact that the resolution does not mention deputies or copyists, I do not think material. The mere fact that the board did not mention such in effect is a declaration that there should be none such who are to be paid by the county, and the only duty the board has is in fixing the number thereof who are to be paid by the county. Under the terms of this act, it is given general application to all counties of the state, which includes those now under the fee system and those large counties which, pursuant to Sec. 764a, are by the statute placed upon a salary basis. The words "deputies, clerks and copyists" used in Chapter 410 aforesaid must have reference to the deputies, clerks and copyists mentioned in Sec. 764a, for said Chapter

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410, is so written that the county board of such a county may change the method of compensating clerks, deputies and copyists, fixing the amount of salary and the number of them to be appointed and paid by the county. The use of the words "clerks and copyists" in said act must have particular significance in connection with Sec. 764a, since clerks and copyists are not mentioned as being a part of the office force of the register of deeds in an ordinary county.

Upon the whole view of the question involved, and in view of the fact that the legislative act and the resolution of the county board must receive a liberal construction in favor of the public, I am of the opinion that the county board has substantially complied with the provisions of Chapter 410, Laws of 1901, and that their resolution is a valid resolution, and I so hold.

I am

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Officers.—Persons holding office of Postmaster ineligible for state office.

December 31, 1904.

HON. ROBERT M. LAFOLLETTE,
Executive Chamber, City.

DEAR GOVERNOR—I have yours of the 28th inst., in which you furnish me the information that a certain person who was at the the recent election elected a member of the Assembly in the state, is now and has been holding the office of postmaster. Upon such a state of affairs you ask my opinion as to whether the holding of the office of postmaster in any way interferes with the qualification of such person as an assemblyman.

Our State Constitution provides, that:

"No person being a member of Congress or holding any military or *civil office* under the United States, shall be eligible to a seat in the legislature, and if any person shall after his election as a member of the legislature, be elected to Congress, or be appointed to any office, civil

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or military, under the government of the United States, his acceptance thereof shall vacate his seat."

Section 13, Article 4, Constitution of Wisconsin.

It has been held that postmasters are public officers.

Rodman vs Harcourt, 4 B. Monroe (Ky.) 224.

Hoglan vs Carpenter, 4 Bush. (Ky.) 89.

From the words of the constitution itself and the authorities I have examined and from general principles as well, I am firmly of the opinion that a person holding the office of postmaster is ineligible to the office of member of assembly.

I have not been asked for an opinion with reference to what effect this ineligibility may have upon the person elected as to his taking his seat as a member of assembly, but I assume that that question will arise, and I therefore give you the benefit of my opinion concerning it. It is a general rule that the acceptance of one office vacates another, where the offices are incompatible, or in other words a person holding one office who is elected to an office incompatible, by taking such second office *ipso facto* enters the first office, but this general rule does not apply where the offices are held under different sovereignties such as the state and the general government.

Foltz vs Kerlin, 4 N. E. (Ind.) 439.

It is beyond the power of the state court to expel persons from a federal office, but where an officer elected under the state laws enters into the office to which elected and persists in retaining the federal office, where the offices are incompatible by virtue of the Constitution or otherwise, the state courts will expel him from the state office.

Foltz vs Kerlin, *Supra*.

He may, if he will, surrender the federal office and retain the state office, but he cannot retain both in defiance of the constitution of the state.

Supra. 441.

Rodman vs Harcourt, and others, 4 B. Mon. (Ky) 224.

The courts of Wisconsin have decided that the question of eligibility relates to the time that the person is to take office

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and not to the time that he is elected to the office. Under this Wisconsin rule, unless statutory provisions change such rule with reference to particular cases, a person ineligible at the time of election may remove such ineligibility and if he does so previous to the time of taking the office he may assume the office.

State vs Murray, 28 Wis. 96.

State vs Trumf, 50 Wis. 103.

The Wisconsin rule aforesaid is supported by the following authorities:

Brown vs Gohen, 122 Ind. 113.

Smith vs Moore, 90 Ind. 294.

Schuck vs State, 136 Ind. 63.

State vs Van Beek, 87 Ia. 569.

There are a line of authorities expressly the contrary to the above doctrine, that is to say that the question of eligibility relates to the time of election, but the rule as stated above is well grounded in Wisconsin.

I am of the opinion that the words of the Constitution, applicable to this particular case and above quoted, do not in any way change this rule of law, but upon the other hand give it particular support. This is readily observed by the words, "No person holding any civil office under the United States shall be eligible to a seat in the legislature." The constitution does not say that he is not eligible to be elected. If it did it might be contended with a great deal of force that eligibility in this particular instance related to the time of election. But the words are quite the contrary in that they say, "eligible to a seat," which must mean the time of taking the seat. So that the question of eligibility in a case of this kind is fixed by the Constitution and relates to the time of taking the seat.

It follows from what I have said that the gentleman whose case is involved should at once resign as postmaster in order to be eligible to take his seat in the legislature, and if he does so resign previous to the time of offering himself for a seat in the legislature under his certificate of election, he will be entitled to a seat. Should he fail to so resign, it is a question for serious consideration whether he could thereafter resign as post-

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master and still take his seat. I find a line of authority on each side of this question. I assume however, that if he desires to take his seat in the legislature he will immediately resign as postmaster and thus relieve the case from the uncertainty which delay would occasion, as appears from the above.

I trust I may be pardoned for a discussion of questions slightly outside of the inquiry, but it suggested itself to me as a matter of importance, and a question which would necessarily require your early consideration, and hence I volunteered my opinion slightly farther than was asked for.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Must be determined by proceedings in county court.

Madison, Wis., Jan. 12, 1905.

F. M. MINER,

Assistant Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 11th inst., in which you inclose the letter of Matthew Mills, relative to the estate of George H. Lafflin, situated in Waukesha County, Wis., upon which appears there is an inheritance tax due the State.

It appears from the letter of Mr. Mills that he desires to find some inexpensive way in which the inheritance tax may be paid to the State without the necessity of applying for ancillary letters of administration.

I have carefully examined the provisions of chapter 44, laws of 1903, and I find no provision by which the amount of this tax can be arrived at except through proceedings in a county court of this state, under section 12, of chapter 44.

If some proceeding be not taken by some person interested in the estate, I think the Secretary of State should apply for ancillary letters of administration, in order that the tax may be collected.

Yours truly,
L. M. STURDEVANT,
Attorney General.

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Fees.—Of sheriff in conveying prisoner from county seat to state prison.

January 6, 1905.

HON. JOSEPH E. DAVIES,
District Attorney, Jefferson Co.
Watertown, Wis.

DEAR SIR—I have received by telephone from you a request for my opinion on the following question:

“Can a sheriff of Jefferson County legally collect from the county the expense of his own personal milage paid by himself while engaged in the transportation of a prisoner convicted of crime from the county seat of your county to the state prison at Waupun on a commitment following such conviction when it has been provided by the county board of your county, pursuant to the provisions of Chap. 217, Laws of 1901, that the sheriff’s compensation be changed from the fee system to a salary system, and the salary has been fixed pursuant to said chapter.”

In answering your inquiry I am assuming that the county board followed the provisions of said chapter and that their act or resolution was made and passed in compliance with said chapter, and assuming thus, I am of the opinion that the sheriff of your county cannot collect from the county such expense incurred by him for his personal milage while so acting in the discharge of his official duties.

Under the fee system, provision is made by law for compensating a sheriff for the performance of a duty of the character mentioned here.

Under the old law and the old method provided thereby for compensating the sheriff for such service the sheriff would be entitled to repayment to him of all sums necessarily expended by him for the board and conveyance of the prisoner, but nothing for his own personal conveyance. The salary for the sheriff is intended to take the place of the compensation given through the payment of fees. It has been held that “officers take their offices cum onere and service’s required of them by law for which they are not specifically paid, must be considered compensated by the fees allowed for their services.”

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And further,

"Where a statute gives a fee to the sheriff or other officer for the service of process and there is nothing in the same or some other statute showing a different intention, the fee so given is the sole compensation to the officer for the performance of the service, and no other or further can be charged or obtained."

Crocker vs Brown Co. 35 Wis. 284 (286).

We have a decision of our court which has direct bearing in my opinion upon the question here presented. The same is a decision having reference to the effect of a similar resolution of the county board passed under the provisions of Chap. 53, Laws of 1881. The act of 1881 and the act in question in this controversy are not particularly different so far as the merits of the question here presented is concerned and in my opinion afford basis for comparison. It was held in the case to which I refer, that,

"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."

Parsons vs Waukesha Co. 83 Wis. 288 (290).

The court in the Parsons case, *Supra*, further says:

"The object of the statute and 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.

The difference in the two acts is shown in the case of *State vs Erickson*, 98 N. W. 255, by which it is shown that under the act of 1901, the county board are unable to audit the disbursements of the sheriff's office and that the county board would under the act of 1901, if the resolution so provided, be entitled to allow the sheriff the lawful disbursements. In fact the

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court decides that the board is at liberty to fix a salary which shall be in addition to said lawful disbursements as well as to fix a salary which would include such lawful disbursements.

My opinion in this matter would only be subject to alteration in the event that your county board had made broad provision, fixing a salary for the sheriff and by resolution in addition to that expressly allowiing disbursements. It would be a serious question even then whether a disbursement of the county in this controversy could be allowed by the county board or the county be compelled to pay it if refused allowance for the reasons set forth in the case decided under the act of 1881 hereinbefore cited and quoted from. It is a disbursement which under the old system the sheriff is obliged to stand out of his own pocket. It is likely however that if the resolution directly provided that in that event it could be collected from the county, but without an express provision covering such disbursement, I am of the opinion that in no event could it be properly allowed or the payment of it enforced.

I have written this opinion hastily in view of your apparent desire for haste in the matter, and of course have labored under the difficulty of not having a full statement of the facts as to just what the resolution was which your board passed in reference to the subject matter of this inquiry. If you have any further question arising by reason of the resolution I shall be glad to communicate with you further with reference to the matter, if you shall so desire.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Fees.—Of Sheriff for serving civil summons must be turned over to county treasurer when his office is salaried under a resolution of county board fixing salary of sheriff.

ELRIC P. WORTHING,
District Attorney,

January 11, 1905.

Fond du Lac, Wis.

DEAR SIR—I have your communication of the 9th inst., in which you make request for my opinion with respect to the following matter:

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Your county board at the June, 1904, session adopted the following resolution:

"Resolved that the method of compensating the sheriff and his deputies of this county be changed from part salary and part fees to all salary, in lieu of all fees, and that the committee on salaries and compensation fix the salary of the sheriff before the adjournment of the present session and report the same to this board.

And it is further resolved that all future business of the sheriff of Fond du Lac County be transacted strictly in accordance with the laws of 1901, Chapters 126 and 127.

This resolution shall take effect the first Monday in January, 1905."

The committee on salaries and compensation there after reported as follows:

"Your committee on salaries and compensation to whom was reported the above resolution report as follows:

We recommend that the salary of the sheriff and all his deputies be fixed according to the following schedule to take effect, January 1st, 1905. Sheriff per annum six thousand; under sheriff per annum \$1200; jailor per annum \$500.

This shall be for all services rendered by said sheriff and his deputies for said county of Fond du Lac and all work that may come before him and that he is supposed to do according to law inside the State of Wisconsin. The aforesaid sheriff to be paid strictly according to Chap. 217 laws of Wis. 1901.

Your committee further recommends that for all services rendered, etc., the said sheriff shall be allowed such compensation as is given in Chapter 126, Laws of Wisconsin, 1901."

You then propound the following questions for me to answer:

1st. Is the sheriff obliged to turn over to the county all fees and other emoluments which may come to him in civil cases, as for example services of civil summons, complaints and subpoenas, etc.?

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I answer this, yes, and my reasons for such opinion are found within the provisions of Chapter 217 Laws of 1901. That act provides among other things:

“The sheriff 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 and the name of the particular proceeding 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, etc.”

This act could mean nothing else than that all the fees which the sheriff's office earns are to be turned into the county treasury. An act of a county board to this effect was upheld in the case of *State vs Erickson*, 98 N. W. 257.

2nd. Is the sheriff entitled to supplies such as postage, Telephone, toll service etc., as in the past.

There is a provision of the law other and different from the above cited provisions, relating to the office expenses of the sheriff and other county officers, the same being set forth under the general powers of the county board, to wit:

To provide all books, stationary, blanks, safes, furniture, fuel and lights necessary for the discharge of official business in the offices of the county clerk sheriff, etc.

Subdivision 7, Sec. 669, W. S. 1898.

I would be of the opinion that under this provision the county board has in the past and will in the future still have the duty to perform of furnishing the sheriff's office with such supplies as are named in this section, and perhaps the provision in these modern days would be construed to include postage and perhaps telephone charges necessarily occasioned by official business. The placing of the sheriff on a salary basis is intended by the law to make no change with reference to the expenses and disbursements to which he is entitled under the old law, unless the board by a resolution shall so specifically provide.

In the case of *State vs Erickson*, *Supra*. it is determined by our court that the board is at liberty to fix a salary which shall be in addition to the lawful disbursements of the office, and that

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the board also has the power to fix a salary which shall include such lawful disbursements. I am of the opinion that in the absence of an express provision to the effect that the salary shall be in full for fees and the lawful disbursements, that the sheriff would still be entitled, aside from his salary as fixed, to the lawful disbursements to which he is entitled under the old law. The sheriff is entitled to nothing in the way of disbursements, to which he was not entitled under the old law.

Crocker vs Brown County, 35 Wis. 284.

Parsons vs Waukesha Co. 83 Wis. 288 (290).

The court in the Parsons case, *Supra*, says:

"The object of the statute and 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."

The sheriff under no circumstances would be entitled to disbursements which under the old law were not a lawful charge against the county.

3rd. In case a sheriff is sent outside the State of Wisconsin, is he entitled to eight dollars per day for the time necessarily consumed in passing through or across the State of Wisconsin from the starting point within the state, as well as for the time spent outside of the state?

Chapter 126 of the Laws of 1901, provides, that the sheriff is entitled to a fee of \$8.00 per day where he travels in pursuit of fugitives from justice without requisition papers, where such fugitive voluntarily returns with the sheriff to this state, for the time necessarily expended in travelling to, apprehending and returning with such fugitive, and his actual and necessary expenses for such time. This Chapter only makes provision for cases where the fugitive voluntarily returns and has nothing to do with cases where the sheriff is appointed the agent of the state to get the prisoner for whom requisition has been granted.

I am of the opinion that where the sheriff is placed upon a salary basis as in your county that he is not entitled to the \$8.00 a day, but that under the law he would be entitled only to the expenses and disbursements which under the law as it existed previous to the adoption of the resolution, he would be

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entitled to. The salary provided is to take the place of all the fees and compensation which the sheriff has heretofore by the law been entitled to, but he is still entitled to the same expenses and disbursements which he was entitled to under the old law.

4th. Do the words, "his actual and necessary expenses for such time" include travelling expenses from the starting point to the state line?

I am of the opinion that the words, "actual and necessary expenses for such time" include all his actual and necessary expenses, and that he is entitled to the same.

It might be well to call your attention to the fact that there is a difference between the act passed by Chapter 53 Laws of 1881 and the act known as Chapter 217 of the Laws of 1901, and the difference in these two acts is shown in the case of *State vs Erickson*, 98 N. W. 255, by which it is shown that under the act of 1881 the county board were unable to audit the disbursements of the sheriff's office, and since no provision was made for the auditing thereof salary was held to be in full for fees, compensation and disbursements, while under the act of 1901, provision was made for the auditing of the lawful disbursements of the sheriff's office.. So that under the act of 1901, the sheriff is clearly entitled to the lawful disbursements, expenses and items as under the former law or other provisions of law he would be entitled to under the old law, over and above the provisions made for him in the way of fees and compensation, and so it is plain that where a salary is substituted for the fees and compensation which otherwise were provided by law, the sheriff under the new act is entitled to such salary as a substitute for such fees and compensation otherwise provided, and therefore is entitled to his lawful disbursements to which he would be entitled under the old law.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Railroads.—Contracts by railroad company for rebates illegal under statute.

Madison, Wis., Jan. 12, 1905.

HONORABLE JOHN W. THOMAS,
Railroad Commissioner,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of a recent date, in which you inclose the letter of the Comptroller of the Great Northern Railway Company, also a letter from M. D. Glover, attorney for the same company.

The question upon which you desire my opinion, as appears from these letters, is stated by the Comptroller in substance as follows:

The Eastern Railroad Company of Minnesota purchased the physical property of the Duluth, Mississippi River and Northern Railroad Company, which, at the time of purchase, was owned by the same people who own the Swan River Logging Company, Limited. The Mississippi River Company carried a logging contract at the time of purchase under which they were obligated to carry out and, in carrying out such contract, it was necessary that the Swan River Logging Company's logging trains should use the Duluth, Mississippi River & Northern Company's tracks. It was a condition of the sale of the Duluth, Mississippi River & Northern Railroad Company to the Eastern Railway Company of Minnesota that the Swan River Logging Company should continue to enjoy the same privileges as it had in the past under the contract referred to. To carry out that agreement, an arrangement was made with the logging company by which they were leased certain portions of the line acquired from the Duluth, Mississippi & Northern Railroad Company and permitted to use other portions of that line upon the payment of a stated trackage charge, and it was agreed that the Eastern Railway Company of Minnesota should haul the Swan River Logging Company's supplies at a certain special rate. Arrangements were therefore made with the logging company that their supplies should be billed at tariff rate and that an adjustment to the contract rate should be made monthly. At the time the shipments were moved, it was understood that the transportation was to be paid for on the basis of the agreed special rate.

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Under this arrangement, it appears that during the period covered by your examination there was refunded to the Swan River Logging Company, \$2770.51; that this sum was not reported as a part of the gross earnings of the Eastern Railway Company of Minnesota, and the question arises whether this sum is subject to the license fee prescribed by the statute.

Upon this statement of facts, I am unable to see any distinction between this proceeding and the ordinary one of giving rebate to a favored shipper.

It is specifically stated by the Comptroller that the logging company was given a special rate; that the freight was billed at the tariff rate and then adjustment was made monthly, giving a rebate, so as to bring the amount within the provisions of the contract for a special rate.

Under section 1798 Wis. stats. 1898, no railroad corporation shall charge, demand or receive from any person, company or corporation for the transportation of persons or property, either by the carload or otherwise, a greater sum than it shall charge, demand or receive from any other person, company or corporation for a like service.

If this statute means anything, it absolutely prohibits the giving of special rates to favored shippers by railroad companies under a special or any other kind of a contract. It is therefore unlawful, and the railroad having received the full amount of tariff charged, cannot claim under any unlawful contract, the right to reduce its gross earnings by repayment to the shippers of a part thereof. If it can do so, it can remit the full amount and thus prevent the State from receiving its license fee on any part of its earnings.

Such a contract as the one in question is not necessarily illegal at common law, but I apprehend that it cannot be successfully maintained that it is not an illegal contract under the statute. That all such contracts are illegal is the contention made at the present time, as I understand it, by your office; and, assuming that these rebates are illegal and should have been reported as a part of the gross earnings of the road, you are proceeding to make an examination for the purpose of ascertaining the amount of such funds withheld from payment of the license fee. I can see no distinction between this case and the ordinary one of a rebate as commonly understood.

The other item mentioned—of \$432.82—appears to be the

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amount received by the railroad company as its share of a division of a through rate. It does not appear whether this sum was actually received by the railroad company and then paid back to the Northern Steamship Company, or not. If it was so received and repaid, in my opinion it comes within the same category as the other item hereinbefore referred to. If the amount was never in fact received by the railroad company, it may possibly make some difference in a decision of the matter. The question perhaps is a close one, whether the item should be charged to gross earnings of the railroad company or not. If the railway company will pay the license fee on the other item, I think you would be justified in dropping this item out of consideration, for the purpose of a settlement of the matter.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Dairy and Food.—Under Sec. 4607, Wis. Stats. 1898, the proceedings should be civil to recover forfeiture.

Madison, Wis., January 18, 1905.

HON. J. Q. EMERY,

Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Your favor of the 16th asking for my official opinion upon Section 4607, Wis. Stats. of 1898, received and noted.

That section of our statutes reads as follows:

“Any person who shall sell or offer for sale, furnish or deliver, or have in possession with intent to sell or offer for sale or furnish or deliver to any creamery, cheese factory, corporation or person as pure, wholesome and unskimmed any unmerchantable, adulterated, impure or unwholesome milk shall be punished by a fine of not less than, twenty-five dollars nor more than one hundred dollars.”

I take it from the letter of Mr. Kirwan and Mr. Newhouse accompanying yours, that you desire an opinion as to whether

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offenders against the provisions of that statute should be proceeded against in a civil action to recover the penalty-fine, named therein, or by criminal prosecution.

The statute is penal and provides for a fine, but, unlike most statutes of that nature, does not provide for imprisonment of the offender. That deficiency is however in a measure supplied by the provision of Sec. 4633 Wis. Stats.

It would seem that the penalty of Sec. 4607 might be recovered in a civil action under the provisions of Sec. 3294, Wis. Stats., which reads as follows:

“In all cases, not otherwise specially provided for by law, where a forfeiture shall be incurred by any person and the act or omission for which the same is imposed shall not also be a misdemeanor, such forfeiture may be sued for and recovered in a civil action. When such act or omission is punishable by fine and imprisonment or by fine or imprisonment or is specially declared by law to be a misdemeanor it shall be deemed a misdemeanor within the meaning of this chapter. The word forfeiture, as used in this chapter, shall include any penalty, in money or goods, other than a fine.”

except that the provisions of that section expressly limit the recovery thereunder to *forfeitures*, and defines forfeiture as including any penalty other than a *fine*, and the statute in question, Sec 4607, expressly denominates the penalty a fine.

The above statute, Sec. 3294, is therefore a bar to recovery by civil action unless our Supreme Court has by construction given a different interpretation to the word “fine” as used in Sec. 4607, than the ordinary understanding of it. That court has sanctioned recovery of fines imposed by municipal ordinances in civil actions in several cases.

Carter vs Dow, 16 Wis. 299.

State vs Smith, 52 Wis. 134.

State vs Hayden, 32 Wis. 663.

Platteville vs Bell, 43 Wis. 488.

Sutton vs McConnel', 46 Wis. 269-279.

The word, “fine” as used in Section 4294, Wis. Stats., means a fine imposed by statute and does not include fines imposed by municipal ordinances.

Platteville vs Bell, 43 Wis. 488.

Oshkosh vs Schwartz, 55 Wis. 483.

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Most of the above decisions were rendered in actions brought for violation of municipal ordinances, and the penalty in this statute 4607 is statutory. Consequently they throw little light on the question.

The only case decided by our Supreme Court in respect to the enforcement of the penalty given by statute by civil action which I have found is the case of *State vs Grove*, 77 Wis. 448. That action was brought to recover the penalty prescribed by Sec. 3 of Chap. 248, of the Laws of 1879. The punishment for the offense charged was clearly a penalty so worded in that statute and was not denominated or defined as it is in the statute, 4607. The Supreme Court held in that case that the state entitled to recover in a civil action. That the offense was not a misdemeanor nor the penalty a fine. It further held:

"In order to make the statute consistent with itself, and render it certain and intelligible, the word, "fine" as used in the last clause must be construed to cover only cases where the statute imposes a fine in express words as a punishment for the offense, connected with the independent power to imprison as prescribed in the preceding part of the section, and not merely the power to imprison on failure of the offender to pay the fine.....

In the case of *Chafin vs Waukesha Co.*, we held that when the court was simply authorized by the statute or ordinance to impose a fine, and in default of payment thereof to commit the offender to jail for not more than forty days nor less than three days, an action to recover such fine was a civil action. It is clear therefore, that in order to prevent the bringing of a civil action to collect a penalty, forfeiture, or fine, the act or omission which is punished by such forfeiture, penalty, or fine, must also be punishable in the discretion of the court by imprisonment without the imposition of the forfeiture, penalty, or fine, or by such forfeiture, penalty, or fine and such imprisonment, in such discretion, or such offense must be specially declared by law to be a misdemeanor, either by the act creating the offense or by some other statute of the state. There may possibly be an exception to this rule, should there be a statute which prescribed that the offense be punished by a fine *eo nomine* without further direction."

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The statute in question, Sec. 4607, does not designate the offense as a misdemeanor. It does not impose imprisonment for failure to pay the fine, or at all, except as that would follow from the provisions of Wis. Stats., Sec. 4633. It designates the penalty as a "fine." The offense is a statutory one. The power of imprisonment given by Sec. 4633 is regarded not as a punishment for the offense but as a means of compelling compliance with the order or judgment of the court.

Note, 33 L. R. A. Page 33.

Hence the statute provides for a *fine* for its violation but not for *imprisonment*.

It is clear that the penalty imposed by it could be recovered in a civil action if it had been designated as a forfeiture or penalty. The following language used in case of *State vs. Grove*, *Supra*, would indicate that it comes within that class of cases which are not misdemeanors and in which the penalty can be recovered by civil action despite the exception of fines in Section 2394.

"In order to make the statute consistent with itself, and render it certain and intelligible, the word, "fine" as used in the last clause must be construed to cover only cases where the statute imposes a fine in express words as a punishment for the offense, connected with the independent power to imprison as prescribed in the preceding part of the section, and not merely the power to imprison on failure of the offender to pay the fine."

The exception noted at the close of the opinion in *State vs. Grove*, 77 Wis. on Pages 452 and 453 does indicate that a criminal proceeding may be a proper procedure. Also the language used in that exception describes a statute, such as the one under consideration. But that part of the decision is mere dicta, not necessary to the determination of the question involved in that case and is preceded by the word, "possibly" which throws further doubt upon it. The statute itself does not designate the offense as a misdemeanor nor impose a punishment of both fine and imprisonment.

I, therefore, conclude that the proper procedure under the statute, Section. 4607, for violation of its provisions, is by civil action to recover the penalty imposed by it.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

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Board of Control.—Acting as guardian for wards of the state school at Sparta, may enter into contract with attorneys to prosecute claims of such wards.

Madison, Wis., January 18, 1905.

HON. HARVEY CLARK,

Vice President, State Board of Control,
Madison, Wisconsin.

DEAR SIR—I have your letter of the 17th inst., in which you ask if it is within the province of the State Board of Control to prosecute claims affecting the estates of wards of the state public school, and if the state board of control has authority to enter into a contract with attorneys to handle the same.

Sec. 573d of Wis. Stats. of 1898, provides:

“The Board of Control is hereby made the legal guardian of all children who shall become inmates of such school, and it shall be its duty to use special diligence in providing suitable homes for them.”

The statute having made the State Board of Control the guardian for dependent children committed to the said school at Sparta it is my opinion that the Board of Control as such guardian has all the authority given to guardians of minor children under the law.

It is not a duty imposed by law upon this department to prosecute the claims of wards of the State Board of Control. Guardians generally have authority to employ attorneys to prosecute or defend suits at law in which their wards are interested.

Trickett on the Law of Guardians, says:

“During the administration of the trust the guardian may need the assistance of counsel, e. g. for information as to the goodness of titles to land which he is buying or upon which he is purchasing a lien. He may need to maintain or defend suits for the benefit of the ward. For legal services rendered in such matters counsel may be employed and when they are reasonably necessary the ward's estate must bear the fair expense of them.”

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Woerner on Guardianship, says:

"The duty to take into possession or collect the property of the ward and debts owing him, involves the authority of the guardian to bring the necessary actions to recover the same, and the allowance out of the ward's estate of the necessary expenses of suit."

It is my opinion that the State Board of Control acting as guardian for the wards of the state school at Sparta may enter into any reasonable agreement with attorneys to prosecute the claims of such wards.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Fish and Game.—Meaning of word "game" as used in Sec. 11, Chap. 437, Laws 1903. Mink comes within statute and is considered as game.

Madison, Wis., January 23, 1905.

F. M. JACKSON, Esq.,
Attorney,

Colby, Wisconsin.

DEAR SIR—Your favor of 20th received and noted. You ask for my construction of the word "game" as it occurs in Sec. 11 of Chapter 437 of the Laws of 1903, and whether that word will be construed to include mink skins.

That act, Chapter 437 of Laws of 1903, is designated in its title as "an act revising the laws of this state relating to the protection of fish and game, etc.," and the mink is one of the animals enumerated in the act which the law protects. Evidently from the act itself, mink was deemed to be game by the legislature in so extending protection to it under the game law.

Game is defined by Webster as, "Animals pursued and taken by sportsmen."

Bouvier's Law Dictionary defines game as "Birds and beasts of a wild nature obtained by fowling and hunting."

In the Century Dictionary, game is defined as follows:

Collectively, Animals of the Chase; those wild animals that are pursued or taken, for sport or profit in hunting, trapping

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fowling or fishing; specifically, the animals useful to man and whose preservation is therefore advisable, which are enumerated under this designation in the game law regarding their pursuit."

The Supreme Court of Illinois in commenting on the Game Laws of that state entitled, "An act to provide additional remedies for the protection of game, wild fowls and birds, etc.," says:

"We think the statute in question has but an general object. The end designed to be attained by the act is the preservation of beasts, birds and fowls *feræ naturæ*. The provisions of the act relates to beasts that are taken for food for their fur or for the mere gratification of the sportsman. . . . all the provisions of the statute so far as our attention has been called to them, were designed to promote one general purpose which is to protect animals *feræ naturæ*."

Meul vs People, 64 N. E. Reporter 1106.

Quail and other wild fowl or birds fit for food are included within the meaning of the word "game."

People vs O'Neil 71 Mich 325.

The word "game" without statutory definition is sufficiently certain. It is to be understood in its ordinary signification.

Gunn vs State 89 Ga. 341.

Game is "a general term for animals of wild nature pursued by sportsmen for amusement. As generally used the word seems prominently to suggest birds; but it embraces beasts and in special connection may probably include fishes."

Abbotts Law Dictionary.

See, Am. "Eng. Encyc. of Law, 2nd Ed. Vol. 14, 654.

From the foregoing authorities as well as the statute itself I am satisfied that the mink comes within our statute as included within the word game. In other words, that the word "game," includes all birds, animals and fish mentioned in the statute as protected by it. It follows of course that as the mink is protected by our statute, all parts of animals killed in violation of law, such as their skins, belong to the state under the provisions of Sec. 4560 Wis. Stats. of 1898, and may be

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seized and confiscated according to provisions of Sec. 11 of Chapter 437 of the Laws of 1903, above referred to. I do not see that parts of the animals can be separated, bringing part within the statute and leaving other parts out. I think that under the game law it may be quite literally said that the "tail goes with the hide."

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Notice of assessments under Sec. 1941-9 Wis. Stats. 1898, insufficient.

Madison, Wis., Jan. 23, 1905.

HONORABLE ZENO M. HOST,

Commissioner of Insurance.

DEAR SIR—Replying to yours of the 21st inst., requesting my opinion as to whether the notice of assessment, together with the published notices required by law, section 1941-9, statutes 1898, are sufficient and fully comply with the law," I would say that the notice which I have marked "A," assuming it to be the notice of assessment, in my opinion does not fully conform to the notice of assessment called for in said section 1941-9, in that it does not state either the time when such assessment was levied or the time when the same becomes due.

The notice to members, marked "B," also appears to me to be defective, and not to comply with the said statute, in that it does not state the total amount of the assessment, as well as the sum due from the member, nor does it state the time within which payment is to be made, nor does it appear from the notice itself that it is sent by the secretary of the company.

There is a further provision in the statute that such notice should be sent within five days after the assessment is levied. This time limit is probably directory, and not mandatory, but I am not able to determine from the documents at hand whether it was sent within five days after the assessment was levied or not. As the proceedings in levying such assessment, publishing the notice and mailing notices thereof to the members of the insurance company are the basis of any suits or ac-

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tions which may have to be brought to recover assessments made thereunder, it is important that they should in all respects conform to the statutory requirements. In the particulars which I have pointed out, they do not so conform.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Automobiles.—Relating to use, registering, licensing.

April 29, 1905.

To the Committee on Revision of Bills:

GENTLEMEN—You have referred to this department for examination and an opinion, Bill No. III, S., introduced by the Committee on State Affairs, relating to the registration, licensing, numbering and regulating the use of automobiles on the highways of this state.

In reply I would say, that the questions presented by this bill have received such consideration from this department as our limited time has permitted, and I submit the following opinion thereon.

The bill provides that no automobile shall be operated, ridden or driven upon the highways of this state unless the same shall have been registered according to the provisions of this act. The bill further provides a method of making an application to the secretary of state for registration, and provides that the secretary of state upon the payment of a two dollar fee shall issue a license for the operation of such automobile.

2. The bill further provides that the secretary of state shall deliver to each owner an official number plate, containing in three inch Arabic numerals, followed by the letter W, the distinguishing number so assigned to such motor vehicle.

3. The bill further provides a method for regulating and licensing manufacturers of automobiles and the payment by them of a license fee of five dollars therefor.

4. It also provides for regulations as to speed and manner of operating such vehicle on streets and highways.

5. It provides for fines as a punishment for violation of the act.

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6. It provides that the provisions of the act shall be uniform throughout the state, and that no city, village, county, town or local authorities shall have power to enforce or maintain any local registration or requirement inconsistent with the act.

7. The moneys derived from registration shall be turned into the state treasury and be applied to the expense incurred in carrying out the provisions of the act.

REASON FOR LEGISLATION.

The use of auto vehicles on highways is a recent invention in methods of traveling about and like other innovations of the kind it meets with opposition from some quarters of the same kind previously manifested towards steam railroads, bicycles and traction engines, but the more serious opposition and demand for regulation arises from the fact that serious accidents have been caused in various parts of the country from the carelessness and negligent use of automobiles from the fact that they have been run at a high and dangerous rate of speed, and further, from the fact that horses, unaccustomed to their operation on the highways have become frightened, thereat and runaways and other accidents have resulted.

I take it that the object of the act is to protect citizens of the state from injury to property, life and limb, that the passage of the act is not urged as a revenue measure but as an exercise of the police power of the state to avert injury to its citizens.

The principal question presented is whether this proposed act would be an infringement of the constitutional rights of a class of citizens, the owners and operators of such vehicles, a contravention of the provisions of the state constitution or of article 14 of the constitution of the United States in respect to denying to persons within the state the equal protection of the laws.

USE OF HIGHWAYS.

"A highway is a public way for the use of the public in general, for passage and traffic without distinction."

Starr vs. C. & A. R. R. Co., 4 Zab., 597.

"The restrictions upon its use are only such as are calculated to secure to the general public the largest practicable benefit."

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from the enjoyment of the easement, and the inconveniences must be submitted to when they are only such as are incident to a reasonable use under impartial regulations.

"Persons making use of horses as the means of travel or traffic by the highways have no rights therein superior to those who make use of the ways in other modes."

Macomber vs. Nichols, 34 Mich., 216.

"The use of the public streets of a city is not a *privilege* but a *right*."

City of Chicago vs. Collins, 175 Ill., 457.

POLICE POWER.

The use of the public highways for vehicles being a right common to all the people of the state, has the state power to exact a license fee for the exercise of such right by a part of the people or impose burdens upon a class of people so using it not common to all?

The police power of the state is defined as the power of the state to impose a wholesome restraint upon the exercise of private rights.

Tiedeman's Constitutional Limitations of Police Power, pp. 1 and 2.

By Blackstone, as due regulation and domestic order of the kingdom, whereby the inhabitants of a state like members of a well governed family are bound to conform their general behavior to the rules of propriety, good neighborhood and good manners and to be decent, industrious and inoffensive in their respective stations.

4 Blackstone's Commentaries, 162.

By Judge Cooley, as follows:

"The police power of a state in a comprehensive sense embraces the whole system of internal regulation by which the state seeks not only to observe the public order and to prevent offenses against the state, but also to establish for the intercourse of citizens with citizens, those rules of good manners and good neighborhood which are calculated to prevent a conflict of rights and to insure to each the uninterrupted enjoyment of his own, so far as it is

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reasonably consistent with a like enjoyment of rights by others."

Cooley, Constitutional Limitations, 572.

The state is authorized by the exercise of this power to protect the lives, limbs, health, comfort and quiet of all persons, and the protection of all property within the state.

Tiedeman's Limitations of Police Power, p. 4.

All courts agree that the police power of a state extends to all regulations affecting the lives, limbs, health, comfort, good order, morals, peace and safety of society, and hence may be exercised on many subjects and in many ways.

Baker vs. State, 54 Wis., 372.

State ex rel. Larkins vs. Ryan, 70 Wis., 681.

State vs. Heineman, 80 Wis., 253.

The possession and enjoyment of all rights are subject to such reasonable conditions as may be deemed by the governing authority of the country essential to the safety, health, peace, good order and morals of the community. Even liberty itself, the greatest of all rights, is not unrestricted license to act according to one's own will. It is only freedom from restraint under conditions essential to the equal enjoyment of the same rights by others. It is then liberty regulated by law.

Crowley vs. Christianson, 137 U. S., 89.

FOR WHAT PURPOSE POLICE POWER MAY BE EXERCISED.

Under this power it has been held, that the state may require locomotive engineers to be examined and licensed by a board selected for that purpose.

Smith vs. Alabama, 124 U. S., 465.

Nashville C. & St. L. R. Co. vs. Alabama, 128 U. S., 96.

So it has been held that a state may lawfully regulate the manufacture and sale of oleomargarine.

Powell vs. Pennsylvania, 127 U. S., 678, affirming 114 Pa. St., 265.

Commonwealth vs. Weiss, 139 Pa., 247.

People vs. Arensberg, 105 N. Y., 123.

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So it has been held that the state may lawfully require a practitioner of medicine therein, to obtain a license from the state board created therefor, as evidence of his qualification to practice and make it unlawful to practice without first obtaining such license.

Dent vs. West Virginia, 129 U. S., 114.

State ex rel. Kellogg vs. Currens, 111 Wis., 431.

Eastman vs. State, 109 Ind., 278.

Williams vs. People, 121 Ill., 84.

A similar rule has been applied to the practice of dentistry.

Gosnell vs. State, 52 Ark., 228.

State vs. Vandersluis, 42 Minn., 129.

State vs. Creditor, 44 Kan., 565.

Also to persons engaged in the business of plumbing.

Singer vs. State, 72 Md., 464.

Also to a retailer of drugs and medicines.

State vs. Forcier, 17 At. Rep., N. H., 577.

State vs. Heineman, 80 Wis., 253.

It will be observed that all licenses so granted are licenses for practicing a profession, or engaging in a business which is deemed dangerous to the public welfare unless exercised by skilled and competent persons.

The act in question does not purport to license a business or occupation nor does it grant or license a privilege not common to all people, nor does it require of the operator of the vehicle mentioned an examination as to skill and ability to handle or manage the same, but it apparently levies a license fee or tax upon the vehicle itself and imposes upon the operator of such the additional burden of having it marked or numbered, a burden which is not required of other citizens traveling upon the highways.

“A license is a privilege granted by the state usually on payment of a valuable consideration, though it is not essential. To constitute a privilege the grant must confer authority to do something which without the grant would be illegal, for if what is to be done under the license is open to everyone without it, the grant would be merely idle and nugatory, conferring no privilege whatever.”

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Cooley on Taxation, page 396.

"A city may regulate certain occupations, such as hackmen, draymen, expressmen, and the like, for such regulation is of a police character, having reference to the general welfare, as a means of preventing improper exactions and extortions; and for the same reason, a license may be exacted for vehicles used in the transportation of goods and merchandise, or of passengers, or for other purposes of traffic; but such license is an occupation license, and not one for the use of the streets. The license in the latter named case is designed to operate upon those who hold themselves out as common carriers, and a license may be exacted from such as a proper exercise of police power; but no reason exists why it should be applied to the owners of private vehicles used for their individual use exclusively, in their own business, or for their own pleasure, as a means of locomotion."

Farwell vs. City of Chicago, 71 Ill., 269.

Joyce vs. City of East St. Louis, 77 Ill., 156.

City of Collinsville vs. Cole, 78 Ill., 114.

St. Louis vs. Grone, 46 Mo., 575.

Livingston vs. Paducah, 80 Ky., 657.

City of Covington vs. Woods, 33 S. W. Rep., 84.

City of Chicago vs. Collins, 175 Ill., 456.

"Anything which cannot be enjoyed without legal authority would be a mere privilege which is generally evidenced by a license."

Cate vs. State, 3 Sneed, 120.

The use of the public streets of a city is not a privilege but a right.

Tiedeman on Limitation of Police Power, Sec. 281, says, in distinguishing between a license and a tax:

"It is therefore conclusive that the general requirements of a license for the pursuit of any business that is dangerous to the public can only be justified as an exercise of the power of taxation or the requirement of a compensation for the enjoyment of a privilege or franchise."

The licensing of vehicles cannot be exercised as a revenue or taxation act in this state under legislation of this kind, because

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it would be a double tax, as such vehicles are taxable as personal property.

"A license implying a privilege cannot possibly exist with reference to something which is a right free and open to all as is the right of a citizen to ride or drive over the streets of a city without charge and without toll, provided he does so in a reasonable manner."

City of Chicago vs. Collins, 175 Ill., 457.

In the case of Smith vs. McDowell, 148 Ill., 51, the court says:

"The municipality in respect to its streets is a trustee for the general public and holds them to use for which they are dedicated. The fundamental idea of a street is not only that it is public, but it is public in all its parts for free and unobstructed passage thereon for all persons desiring to use it."

City of Chicago vs. Collins, 175 Ill., 457.

A contrary holding has been made by the supreme court of the state of Missouri.

Hannibal vs. Price, 29 Mo. Ap., 280.

St. Louis vs. Green, 7 Mo. Ap., 562.

But the ordinance there passed upon differs from this act, in respect at least, that the ordinance was made to apply to *all* vehicles, and the constitution of that state appears to permit such a tax for revenue purposes.

. LICENSE.

While it is recognized that to the state belongs the power to classify, license and regulate certain lines of business and occupation dangerous to health, life and limb or to the comfort of society, yet such license has been limited to the *business or occupation*. If this act required an examination and licensing of drivers of automobiles and traction engines or like dangerous conveyances requiring special skill and knowledge for their safe operation, a different question would be presented, or if our population shall at any time become so dense that safety of society shall require it, it would probably be legal and constitutional to license and number the drivers of all vehicles used

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for passage or traffic on the highways, but the classification in this act is arbitrary and consequently unconstitutional.

State ex rel. Kellogg vs. Currens, 111 Wis., 435, 437.

Yick Wo vs. Hopkins, 118 U. S., 356.

Baker vs. State, 54 Wis., 368.

State vs. Heineman, 80 Wis., 253.

The provision of the XIV amendment to the federal constitution requires that no state shall deny to any person within its jurisdiction the equal protection of the laws. This has been interpreted by the supreme court of this state to mean that "all persons subject to such legislation shall be treated alike, under like circumstances and conditions, both in the privileges conferred and in the liabilities imposed.

State ex rel. Zillmer vs. Kreutzberg, 114 Wis., 530.

Bittenhaus vs. Johnson, 92 Wis., 588.

State ex rel. Winkler vs. Banzenberg, 101 Wis., 177.

State ex rel. Kellogg vs. Currens, 111 Wis., 431.

PROPOSED ACT UNCONSTITUTIONAL.

But this proposed legislation does not affect all people using vehicles on the highways alike. It imposes additional burdens upon those using automobiles from those imposed upon other users of vehicles on the highways for passage and traffic. Let us inquire into the purpose of the act. Is it applied to automobiles alone because they are dangerous to life and limb, because they move at great speed? Speed no doubt may be regulated and so far as the provisions of the bill go to accomplish that end there is no objection to the law. But there is also danger to the public from that source from teams and bicycles driven at an excessive speed. Why should they not be included in the classification? Is it because the appearance of automobiles frightens horses? So do traction engines, threshing machines, fire department teams, bicycles and numerous other vehicles run or driven upon the highway. Why should they be omitted from the classification? In other words, I desire to call attention to the fact that *classification is arbitrary* and does not apply to *all* people using vehicles upon the highways which are dangerous to the public.

If I am right in this conclusion, and such is my opinion, the act is unconstitutional as it violates the XIV amendment

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of the federal constitution in discriminating between persons in the same class, in imposing a tax and the burden of carrying a number on automobiles and exempting other vehicles or their owners therefrom.

Durkee vs. Janesville, 28 Wis., 467.

Anderton vs. Milwaukee, 82 Wis., 284.

Bittenhaus vs. Johnson, 92 Wis., 588.

State ex rel. Winkler vs. Benzinberg, 101 Wis., 172.

Yick Wo vs. 118 U. S., 356.

State ex rel. Zillmer vs. Kreutzberg, 114 Wis., 530.

I consider the act invalid and unconstitutional for another reason. It imposes the payment of a tax or license fee of \$2 on each automobile operated, ridden or driven on the public highways. Automobiles are personal property taxed or taxable as such. True, the amount of this license fee is small, but no one can say it is wholly insignificant, and by the imposition of this additional burden upon it, this form of property is subjected to double taxation. The act is therefore unconstitutional under the uniform tax rule of this state.

Sec.1, Art. VIII, State Constitution.

Knowlton vs. Supervisors, 9 Wis., 410.

Fire Dept. vs. Helfenstein, 16 Wis., 136.

Carter vs. Dow, 16 Wis., 298.

Tenney vs. Lenz, 16 Wis., 566.

State vs. Heinenman, 80 Wis., 253, and cases cited.

Janesville vs. Markie, 18 Wis., 350.

Slauson vs. Racine, 13 Wis., 398.

Hale vs. Kenosha, 29 Wis., 599.

"It is a fundamental maxim in taxation that the same property shall not be subject to a double tax payable by the same party, either directly or indirectly."

Chicago vs. Collins, 175 Ill., p. 458.

It will be observed in this connection that the license fee imposed under the provisions of this act differs from those attempted to be imposed under any other law of the state, in that it imposes a license fee or tax upon *property*, not upon a *profession, business or occupation*, as upon saloon business, draymen, hackmen, lawyers, physicians or druggists.

For the reasons stated I deem this act unconstitutional and

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invalid so far as it attempts to compel a registration, licensing and imposes upon the owners of automobiles the burden not imposed upon the owners of other vehicles passing upon the public highways, of carrying a number.

SUMMARY.

Succinctly stating my objections to the act I would state:

1. The act is unconstitutional in that it attempts to impose a license fee upon *property* instead of an occupation or profession.

2. It is unconstitutional in that it attempts to license a right common to all instead of a privilege.

3. It is unconstitutional in that it unjustly and arbitrarily classifies persons and imposes burdens upon a portion of the same class not common to all.

4. It is unconstitutional as imposing double taxation upon a certain kind of property, automobiles, and not relieving such property from ad valorem taxation.

I do consider, however, that the act in so far as it attempts to regulate the use of automobiles by limiting their speed or requiring persons using them to signal their approach, and to use great care in passing other vehicles, to be valid and constitutional. All of which is respectfully submitted.

L. M. STURDEVANT,
Attorney General.

Note.—Since the above opinion was rendered, the supreme court of Michigan, in *People vs. Schneider*, 103 N. R., 172, has held valid an ordinance of the city of Detroit which provided for registering and numbering automobiles and for regulating their speed; but in that case the question of classification of vehicles does not appear to have been considered or passed upon.

—L. M. S.

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Dental Examiners.—Reciprocity with dental boards of other states cannot be means of issuing licenses without examination.

Madison, Wis. January 28, 1905.

HON. CHARLES C. CHITTENDEN,
President, State Board of Dental Examiners,
Madison, Wisconsin.

DEAR SIR—Replying to yours of the 21st inst., requesting my opinion as to whether the State Board of Dental Examiners may enter into an agreement of reciprocity of license with the dental boards of other states, I would say that the State Board of Dental Examiners is created by Chapter 56 of Wis. Stats. of 1898.

Section 1410h, of that Chapter, Wis. Stats. of 1898, prescribes the duties of the board in reference to examining and licensing persons to practice dentistry in this state. Said section makes it unlawful for any person who was not on the 30th day of March, 1885 engaged in the practice of dentistry in this state, to commence such practice until he shall have obtained a license as hereinafter provided.

Section 1410i of the same Chapter makes any one who shall engage in such practice without being registered, liable to a fine of not less than ten nor more than one hundred dollars. It appears by the provisions of the said Chapter, that no person can be registered without first obtaining a license.

It further appears that no person can be licensed to practice dentistry in this state, without an examination in some form by the Board of Dental Examiners.

Careful consideration of all the provisions of said Chapter lead me to the conclusion that no agreement between the Board of Dental Examiners of this state and dental boards of other states and no by laws or rules which might be adopted by the Board of Dental Examiners of this state, would overcome the statutory provisions which require an examination of persons desiring to practice dentistry. It is my opinion the proper method for obtaining the reciprocity of license you desire, would be to secure from the legislature the passage of an act so amending the provisions of said Chapter 56 as to permit your board under such conditions and restrictions as may appear to be proper, to license and register dentists coming into this state to practice that profession, who hold licenses from like boards in

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other states, which maintain as you state, a standard of efficiency in examinations equally high with that of the Wisconsin Board, without examination, upon production of such license.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Elections.—Non-partisan ticket must be attached to Australian ballot to be used at the primary if nomination papers are filed for non-partisan candidates.

February 1, 1905.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of January 30th in which you ask my opinion as to whether or not in preparing the blanks to be used under the provisions of Section 451 Laws of 1901, you should include a non-partisan ticket.

Subdivision C, of Section 5, provides:

“Nomination papers may also be filed for non-partisan candidates.”

Subdivision 3, of Section 12, provides, that at all primaries there shall be an Australian ballot made up of the several party tickets all of which shall be securely fastened together at the top and folded; that there shall also be attached a non-partisan ticket upon which under the appropriate title of each office shall be printed the names of all persons for whom nomination papers have been filed, who are not designated on such nomination papers as candidates of any political party.

This latter provision clearly provides for a non-partisan ticket and therefore one must be attached to the Australian ballot to be used at a primary if nomination papers are filed for non-partisan candidates.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Requisitions.—Facts and circumstances sufficient to establish prima facie evidence of guilt must appear by affidavit accompanying application. Will not grant requisition for purpose of collecting a debt.

Feb. 1, 1905.

HONORABLE ROBERT M. LA FOLLETTE,
Governor of Wisconsin.

DEAR SIR—I have examined the application of S. A. Plum for a requisition upon the Governor of the State of Illinois for the return to this state of Victor C. Haight, a fugitive from justice, and find that the rules and regulations of the Executive Department relating to requisitions have not been complied with, in this: Rule 1 requires that every application to the Governor for a requisition must be made in writing by the district attorney, and that, if such application is not made by a district attorney, the application shall then be accompanied by the affidavit of at least two credible persons, stating the reason therefor and all the circumstances connected therewith.

Rule 4 provides that the facts and circumstances constituting the offense charged must appear by affidavit and must be sufficient to establish *prima facie* evidence of guilt.

The offense charged in the complaint is that of larceny. The abstract of evidence given by the district attorney does not substantiate the charge of larceny, as required by this rule.

Rule 7 provides that 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 is not complied with.

The rules require that the district attorney shall state that the person recommended as the agent of the State has no private interest in the arrest of the fugitive.

The rules also require that the district attorney shall state that he is content that the fugitive shall be brought back to the state for trial at the public expense, and that such expense shall be a county charge. This requirement has not been complied with.

It is therefore my opinion that the application for a requisition should be denied.

Yours truly,
L. M. STURDEVANT,
Attorney General.

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Bonds.—State liable for cost of treasurer's bond not to exceed one-eighth of one per cent. of amount of bond.

February 2, 1905.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of January 31st, with which you enclose the bill of Hachett & Hoff against the State of Wisconsin for the sum of \$1500. This claim is made for the cost of the official bond of John J. Kempf as state treasurer, and is for the amount claimed to be due under the provisions of Chapter 101, Laws of 1903, for the official bond furnished by the United States Fidelity and Guaranty Company. You say there is no appropriation made by Chapter 101, and ask my opinion as to whether you may audit the account.

In the consideration of this question, two questions arise,

1st. Whether or not said Chapter 101, is now in force. 2nd. If it is in force, can you legally audit the account.

In considering the first question I call your attention to the fact that Chapter 101, is an amendment to Section 153, Stats. of 1898, relating to the state treasurer's bond, and provides that in the event that the treasurer elects to give a bond guaranteed solely by a surety company, the cost of the same shall be borne by the state, providing the same does not exceed one fourth of one per cent on the amount of said bond. This act was approved April 21st, 1903.

Before the passage of this act the state treasurer was authorized to give a surety bond under the provisions of Section 1966-33 and the act did not give any additional right in that respect, but at that time and before the passage of Chapter 101, Section 1966-38 Stats. of 1898, provided that the cost of such a bond to the state should not exceed one per cent. on the amount of the bond.

By the provisions of Chapter 101, the liability of the state was reduced to one fourth of one per cent. on the amount of the bond. After the passage of Chapter 101, it was claimed that that act did not authorize the payment of the cost of the bond of John J. Kempf, who had been elected to the office of treasurer before the passage of that act, and in order to make

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it clear and to remove the doubt upon this question, Chapter 279, 'Laws of 1903, was enacted, making a specific appropriation to Mr. Kempf for the cost of his official bond, which had been furnished by him pursuant to the provisions of the statute.

After the passage of these two acts, Chapter 436, Laws of 1903, was enacted and this Chapter amends Section 1966-38 Stats. of 1898, and provides:

"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. if said officer shall furnish abond with a surety company or companies authorized to do business in this state, said cost not to exceed one eighth of one per cent. on the amount of such bond or obligation by such surety executed."

Section 2, of this act repeals, "any and all acts or parts of acts conflicting or inconsistent with the provisions of this act." So the question arises whether or not Chapter 436 repeals that provision of Chapter 101, which fixes the rate that may be paid by the state for an official bond for the state treasurer. It is a well settled rule of construction that specific provisions relating to a particular subject must govern in respect to that subject as against general provisions in other parts of the law, which otherwise might be broad enough to include it.

Felt vs. Felt, 19., 208.

When the legislature frames a statute in general terms or treats a subject in a general manner, it is not reasonable to suppose that it intends to abrogate particular legislation, to the detail of which it had previously given its attention applicable only to a part of the same subject, unless the general act shows a plain intention to do so. But there is no rule of law which prohibits the repeal of a special act by a general one, nor is there any principle forbidding such repeal without the use of words declarative of that intent.

The question is always one of intention and the purpose to abrogate the particular enactment by a later general statute is sufficiently manifested when the provision of both cannot stand together.

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"If a conflict exists between two statutes or provisions, the earlier enactment or decision is repealed by the latter."

Sutherland on Statutory Construction, Sec. 160.

In the absence of the repeal clause contained in Chapter 436 Laws of 1903, I would be of the opinion that both that act and Chap. 101, could stand together, and that the latter act would not be held to be a repeal of the former by implication, but the legislature in the repealing clause specifically repeal all acts or parts of acts conflicting or inconsistent with its provisions.

A provision in the former act fixing the liability of the state at one fourth of one per cent on the amount of the bond is inconsistent and conflicts with the provision contained in the latter act, where the liability of the state is limited to one eighth of one per centum and must necessarily abrogate the provisions of the former act.

Endlich on Interpretation of Statutes, Sec. 227, lays down the rule that,

"A general statute will not ordinarily repeal by implication particular statutes for the relief or benefit of individuals, unless a modification or repeal of the same in whole or in part is provided by express words or arises from the necessary meaning and effect of the language and provisions of the general law."

I arrive at the conclusion therefore that the provision of Chapter 101, making the state liable for the cost of the bond, not exceeding one fourth of one per cent. on the amount of the bond is modified by the provisions of Chapter 436, which limits that liability to one eighth of one per centum.

The question still remains, whether you may audit the account and issue your warrant in settlement of the account presented. This question arises on account of the want of any provision in Chapter 436, making an appropriation.

The Constitution provides:

"No money shall be paid out of the treasury except in pursuance of an appropriation by law."

Const. of Wis. Sec. 2, Art. 8.

Chapter 436, as I have said is an amendment to Section 1966-38 Stats. of 1898 and is therefore a continuation as mod-

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ified by the act of the provisions of that Section. This being true I think it follows, that you may audit the account presented at the sum of \$750, under the provisions of Section 172, Stats. of 1898, which provides that, "There is hereby annually appropriated out of the general fund a sum sufficient to pay compensations and other disbursements authorized by these statutes to be made."

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Officers.—County treasurer required to transmit to state treasurer when required to pay state taxes verified statement of all moneys received by him payable to state treasurer for licenses, fines, penalties, etc.

February 3, 1905.

HON. JOHN J. KEMPF,
State Treasurer,
Madison, Wis.

DEAR SIR—Replying to your favor of this date asking me to give an opinion upon the question involved in a letter to you dated January 24th, 1905, from George Thuering, county treasurer of Milwaukee County, in respect to the particular statement required to be made by him, verified by affidavit, of all moneys received by the county treasurer of the said county during the year 1904, which are payable to the state treasurer for licenses, fines, penalties or on any other account, I would say, that by the provisions of Subdivision 5, of Section 715 of the Stats. of 1898, county treasurers are required to transmit to the state treasurer at the time they are required to pay the state taxes, the statement referred to.

This subdivision of said Section, reads as follows:

"To transmit to the state treasurer at the time he is required by law to pay the state taxes a particular statement, verified by his affidavit indorsed upon or attached thereto, of all moneys received by him during the preceding year and which are payable to the state treasurer for licenses, fines, penalties or on any other account, and at the same time pay to the state treasurer the amount thereof after deducting the legal fees."

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By section 1121, of the Wis. Stats. of 1898, as amended by Section 8 of Chapter 335 of the Laws of 1899, the several county treasurers are required to pay to the state treasurer the amount of state taxes charged to their respective counties on or before the third Monday of February, of each year.

Section 743 of the Wis. Stats. of 1898 requires every clerk of a circuit court on or before the 1st day of January, April, July and October or within five days thereafter, to pay to the treasurer of his county for the use of the state, the state tax of one dollar, required by law to be paid to him on every civil action which has been entered in the circuit court of his county during the three months ending on the last day of the month immediately preceding. Therefore the county treasurer would not receive the moneys mentioned which were collected by the clerk during the last quarter of the year 1904, until on or after the first day of the year 1905. Such moneys would therefore not be moneys received by the county treasurer during the year 1904, which is the "preceding year" alluded to in Subdivision 5, of Section 715 of Wis. Stats. of 1898, and for that reason it would not be included in the report of the county treasurer, which is required to be made to the state treasurer on the third Monday of February in each year, for the reason that it is not moneys received during the year 1904. Such money would properly be included in his report to be made next year. However the county treasurer is required by Section 743 to return with his remittance of the state taxes of 1904, "any such money remaining in the hands of the county treasurer at the time when he is required by law to pay the state tax shall be paid therewith to the state treasurer."

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Insurance.—Articles must be signed and acknowledged by persons organizing. Articles must provide for board of directors and prescribe duties and terms of office. Location of corporation must be given.

February 10, 1905.

HON. ZENO M. HOST,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—As requested in yours of the 8th inst., I have examined the Articles of Incorporation and Schedule of the Lynn Mutual Tornado, Cyclone or Hurricane Insurance Company.

And in regard to the same will say that in my opinion these articles fail to comply with the statute authorizing the organization of such companies.

The statute, Sec. 1966-3 requires that:

“The persons desiring to form such corporation shall sign, acknowledge and file in the office of the commissioner of insurance articles of organization which shall contain:

The designation and term of office of the general officers with their principle duties, respectively, together with the time for their election.”

The proposed articles are defective in the following respects:

They are not signed or acknowledged. The schedule is signed but the schedule is not attached to the articles and there is no reference in it to the articles. The articles adopt the schedule and make same a part of the articles but as the latter is not signed by any one it could hardly be said that the articles were a part of the schedule or that they were adopted by the signers of the schedule, and there is no acknowledgment by any of the signers. This is necessary by the provisions of the statute quoted.

Second, there is no provision in the articles for a Board of Directors or prescribing their duties or terms of office. This may not be a fatal defect, as the statute, Sec. 1966-2 makes provision for directors. However I think that as the articles will probably have to be redrawn that it would be better to have a provision inserted as to a Board of Directors, and providing a time for their election.

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Third. Would further say, that while the residence and post-office address is given, of the subscribers to the schedule, and the value of the property is given, its location is not mentioned as it should be in compliance with the provisions of Subdivision 3, of Section 1966-3.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Insane.—Father not liable for support of adult child confined in county asylum.

Feb. 10, 1905.

PHILIP LEHNER, *District Attorney,*
Princeton, Wis.

DEAR SIR—I am in receipt of yours of the 6th inst., in which you make the following statement:

“A’s son B, twenty-three years of age, became insane and was confined in the Northern Hospital for Insane. B has no property. B’s father refuses to pay the insane bill to the county. Can the county recover from B’s father the amount of the insane bill? In other words, is the father liable for the insane bill of his adult child?”

Under sec. 600 Wis. stats. 1898, you can maintain an action in the name of the county against any person who has the property of any insane patient, and also against any person who is legally bound to support such patient.

The statute as to insane persons nowhere defines what persons are liable for the support of such patients and, in my opinion, that question must be determined, not from the statute, but from the common law liability of persons for the support of such insane charges; so, in maintaining an action under this section, you will be obliged to confine your action to an action against such persons as are liable at common law, where you maintain the action under the second provision of the section, that is, against “any person legally bound to support such patient. So, the only question remaining is, whether a parent is liable at common law for the support of an adult child, where that child becomes a pauper or insane. In such case I think the parent is not liable.

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At common law a father is not liable for the necessities furnished an adult child.

Monroe Co. vs. Filter, 51 Ia. 670,

Blatchley vs. Labla, 63 Ia. 23,

Mills vs. Wyman, 3 Pick. 207.

Unless some provision of our statute can be found which makes the father liable for necessities furnished his adult child, I think you cannot recover against the father. I have not examined the statutes relative to the ability of a parent for necessities furnished an adult child where such child is a pauper.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Military.—Courts martials cannot use jails or state or county officers in executing judgments.

Feb. 10, 1905.

HONORABLE C. R. BOARDMAN,
Adjutant General,
Madison, Wis.

DEAR SIR—I have examined the matter referred to me by you in which you ask my opinion as to whether courts martial, in executing judgments, may, under the rules and regulations prescribed by statute for the government and organization of the Wisconsin National Guard, employ sheriffs and other peace officers to execute their judgments, and whether or not such courts are authorized to enforce their judgments by sentence to the county jails.

I have examined the statutes, with the view of ascertaining whether there are any provisions authorizing the judgment of these courts to be executed and enforced in the manner above stated. I may have overlooked some provisions, but I think there are no general provisions authorizing the use of the officers or the jails in enforcing the judgments of such courts. There are specific provisions, however, with regard to the matter, applying to certain infractions of the laws prescribed for the National Guard. Sec. 30 of chap. 200 authorizes trial by court martial and punishment by fine and imprisonment in the

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county jail for certain offenses. I think, however, that, without express statute, the power does not exist to use the officers and jails provided by the statutes for the apprehension of punishment of civil offenders.

The case of *State ex rel. Madigan*, 42 L. R. A., to which you referred me, is not authority to the contrary. The imprisonment of the defendant in that case was in accordance with the express terms of the military code, chap. 118, laws of Minnesota of 1897. Sec. 26 of that act provides that enlisted men may be tried by court martial and fined to an amount not exceeding fifty dollars and costs of prosecution or, in default of payment, imprisoned in a county jail not exceeding thirty days. Said section also specifically provides what offenses may be thus tried, specifically naming them. The right to imprison being specifically given by the statute, it follows that the sheriff in charge of the jail would be authorized to receive and imprison the offender. In that case the court sustained the validity of the statute, notwithstanding the fact that the party tried was denied the right of trial by jury, on the ground that the violation of military rules did not constitute the commission of a crime or a misdemeanor, and that therefore the constitutional right to trial by jury was not infringed.

I conclude, therefore, that, unless you can find a specific provision in the statute authorizing imprisonment in the county jail, where a party is tried by court martial, such imprisonment cannot legally follow.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Corporations.—Amount of Capital Stock cannot be changed except by amendment of articles.

February 14, 1905.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—Replying to yours of February 13th requesting my opinion in regard to the articles of incorporation of Tisch Brothers Co., I wish to say that I have examined the said articles and, in my opinion, sec. 3 thereof is objectionable, as it

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provides a different method for increasing the capital stock of the corporation than that required by statute.

That section of the articles says:

“By a vote of a majority of all the stock issued and outstanding at any regular annual meeting or any regularly called special meeting of stockholders hereafter held, the capital stock of this corporation may be increased to an amount not exceeding in the whole the sum of fifty thousand dollars,” etc.

Sec. 1772 Wis. 1898 states what the articles of incorporation should contain. Subdivision 3 says:

“the capital stock, if any, the number of shares and the amount of each share.”

The capital stock of a corporation cannot be changed without an amendment to the articles, which should be certified and filed as provided in sec. 1774 Wis. stats. 1898, as amended by chap. 238, laws of 1901, which states that

“Any corporation organized under this chapter may at any meeting of its members, by a vote of at least the owners of two-thirds of all stock then outstanding, . . . amend its articles of organization,” etc.

So that these articles have provided a different method of amending the articles and increasing the capital stock than that provided in the statute, sec. 1774 Wis. stats., by providing that a change in the articles may be made by a vote of the “majority of all stock issued and outstanding,” while the statute itself provides, as aforesaid, that it shall be “by a vote of at least the owners of two-thirds of all the stock then outstanding.”

This section (3) of the articles is further objectionable for the reason that it appears to be intended to provide a method for increasing the capital of the corporation without an amendment to its articles, as it appears to be the intention of the incorporators to increase the amount of stock at any time without an amendment. This would be a proceeding not authorized by law, and the State would be unable to be informed of such change in the articles if simply this proceeding were carried out.

For the reasons stated, I therefore return the said articles of incorporation without my approval.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Insurance.—Wisconsin Mutual Burial Company comes within provisions of statutes relating to mutual, beneficiary, and fraternal corporations and must comply with provisions of sec. 1955a Wis. stats. 1898.

February 16, 1905.

HON. ZENO M. HOST,
Commissioner of Insurance,
Madison, Wis.

DEAR SIR—I have your communication of the 10th inst., in which you enclose letter of H. H. Van Pool of Janesville, Wisconsin, together with literature and by laws of the Wisconsin Mutual Burial Company, together with a copy of your letter to Mr. Van Pool, in which you inform him that you are of the opinion that said Company should comply with the provisions of Section 1955a, W. S. 1898, and acts amendatory thereof, as well as with the provisions of Section 1955b W. S. 1898, together with letter received by you from W. A. Jackson an attorney of Janesville, and a copy of your reply thereto. You inquire for the opinion of this department with respect to whether said company should comply with said sections of the Wisconsin statutes, and as to whether said company has a right to transact the business which they propose to transact in this state, without a license from your department.

An examination of the articles of association and by laws of the Wisconsin Mutual Burial Company shows that the object of the company is to provide a plan for defraying the funeral expenses of members, varying from fifty to one hundred dollars, according to age. In order to acquire this sum of money which is so paid for the defraying of funeral expenses, after the death of the insured, an assessment is levied upon each member of the association. There is provision made that in case of an excess of assessment the extra moneys so raised shall be held in the treasury. There is further provision made that in the event that a member of the company desires a cheaper burial than that which is provided, the remainder left of the fifty or one hundred dollars in the respective instances provided for is to be paid to the heirs of the deceased member.

Without going into further detail I will say that from the said articles of association and by laws, I am of the opinion that the said association comes within the provisions of our statutes

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relating to mutual, beneficiary and fraternal corporations, societies, orders and associations. It is a beneficiary corporation, society, order or association. It indirectly is for the relief of members and directly for the relief of beneficiaries, in that it makes provision for burial expenses, thus relieving beneficiaries, or their heirs or relatives of the deceased. The provisions even go so far as to provide that in certain events certain of the moneys paid, goes directly to the heirs, parents or guardians, etc. The money to be paid is collected upon an assessment plan. It seems to me that it is certain, and I therefore give it as my opinion, that the said company or association, and all like companies or associations must comply with the provisions of the statute to which you refer.

My opinion is therefore in accordance with the opinion rendered by you to Mr. Van Pool.

Papers referred to, herewith returned.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Elections.—Inspectors have no right to recount ballots six days after election. Ballots should have been destroyed.

February 16, 1905,

To the Assembly Committee on Privileges & Selections,
Madison, Wisconsin.

GENTLEMEN—You have submitted to me two questions arising in the contested election case of Bohan vs Pierron for the seat in your body, from Ozaukee County, which I understand to be as follows:

First. Could the Board of Election Inspectors of the Town of Mequon, upon the request of the Board of County Canvassers for a correction of their returns, made some six days after the election was held, lawfully recount the ballots cast in said town at said election, they having unlawfully preserved the same, and should the board of county canvassers, or should your committee, adopt such recount as the true result of the election in that precinct, or should they adopt the original count.

Second. For whom should the purported defective ballot, "Exhibit B," be counted for assemblyman?

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In reply I desire to say:

First. That Section 76 W. S. 1898, directs that,

“As soon as the poll of the election shall be finally closed, the inspectors shall proceed immediately to canvass publicly. the votes received at such poll and continue until the canvass is completed, etc.”

Section 77, Wis. Stats. provides, that the result of the canvass shall be publicly announced and that the inspectors shall “immediately draw up a statement in writing thereof, in duplicate, setting forth therein in words at length and in figures, the whole number of votes given for each office at such election, the name of all persons for whom votes were given as shown by the ballot,” etc., at such election, which statement they shall certify to be correct, and subscribe with their names. Section 78 W. S. provides for the delivery of such statement and poll list to the proper officers.

Section 80, provides for the preservation of all defective ballots and for the destruction of all others.

Now it appears that the inspectors of the election complied with the provisions of all above cited sections of the Wisconsin statutes, except Section 80, at least no question is raised as to their acts, except that they did not destroy the ballots, nor is it shown that the defective ballots were separated from the others.

Some six days after the election took place, the Board of County Canvassers asked for some correction of the returns from that town and for that purpose sent back the original return by a messenger. This request was made out omitting address, and formal phraseology, in the following terms:

It states that the canvassing board of Ozaukee, “having found a probable error in the election returns made by you, I herewith hand same to you by messenger,” and continues as follows:

“The said probable error consists in the counting of the votes on the tally sheets purporting to be given to Peter L. Pierron, candidate for the assembly, and we hereby ask you forthwith to ascertain whether your return is correct, and if not to correct the same in accordance with the votes and return said return to messenger.”

It appears by oral testimony that the correction desired was whether a certain figure on the tally sheet was a five or a six.

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The said inspectors appear to have found no error in the footings of the vote for Pierron for in their corrected return he was given the same number of votes, 274, but the inspectors having in some manner preserved the whole of the ballots cast in said town at said election, took them up again and recounted them and as a result of the recounting gave Mr. Bohan one more vote making his total vote in that precinct, 162, instead of 161, as previously returned. As stated this occurred about six days after the election. The election was close in that district, which no doubt was generally known and publicly discussed at that time and would be turned by the change, or at least made a tie by the change of a vote. Without such a situation, the change of a vote made in this manner should have never been made, counted or allowed.

Our statute Sec. 80, Stats. of 1898, requires the ballots, except defective ones, to be destroyed. Such ballots therefore whether actually destroyed or not were in contemplation of law at the time such recount was made, without legal existence. They were dead and there was no resurrection for them. They could not be restored to for any such purpose.

Stoddard vs. Bate, 70 Wis., 412.

In that case in commenting on a similar statute and a similar situation, Judge Orton said:

"Whereupon the appellant offered the votes, which had been properly preserved in a sealed envelope and returned to the clerk, as provided in said Sec. 6, after a recount lawfully made. On objection they were rejected, presumably on the ground that they had no legal existence and were, in contemplation of law, destroyed after the time had elapsed for a recount. Sec. 4, of the above act provides that within three days after the time limited for such a recount (which, according to Sec. 5, cannot exceed thirty days) the clerk shall cause such ballots to be destroyed, without examining them or permitting them to be examined by any person whatever, and shall make an entry in the records of his office that such ballots have been destroyed. The violation of these requirements is made punishable by a fine not exceeding two hundred dollars, or by imprisonment in the county jail not more than six months. Can there be any doubt that these requirements were violated by the clerk and canvassers in

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this unauthorized and unlawful recount? There have been no steps taken, as yet, for a lawful recount under the statute, and the ballots therefore *no longer have any legal existence.*"

This provision of the statute, Sec. 80, W. S., requiring that ballots be destroyed after an election is undoubtedly put there for some wise purpose. It appears to me that there could be no clearer illustration of that purpose than is presented in this case and that the provision is to prevent the happening of just such occurrences as here took place. It was after a close election, when great temptation existed to meddle or tamper with the ballots and the announced result of the canvass.

It may also be noted that the Board of Inspectors did more and other work, than was requested of them by the Canvassing Board. They not only examined the count of the votes for Mr. Pierron but voluntarily took upon themselves the duty of recounting the whole vote cast for both candidates. To say that this was irregular but mildly characterizes such a proceeding. I consider that more need not be said in regard to this question. It is controlled by the case of Stoddard vs. Bate. Supra, and in my opinion the Inspectors had no right six days after the election, to recount the ballots which they should have destroyed, and that having unlawfully preserved and recounted them the count cannot be considered in determining the result of the vote in that town.

Second. In regard to the second question submitted I would say, that the ballot in question is not the alleged defective ballot cast at the election but is a reproduction thereof based upon oral evidence. This testimony is conflicting, some witnesses placing the mark "X" near Pierron's name in the square in which his name is printed and others placing it higher up under the name of Wolf for state senator. The ballot as so reproduced was a straight vote of the Democratic ticket, except for Bohan for Assembly, whose name was erased. The voter had then voted by marking near Pierron's name, and it was evidently his intent to vote for Pierron instead of Wolf for state senator, whose name was immediately above. This clearly appears from the ballot itself, even as reproduced and from the existing surrounding circumstances which we are permitted to consider.

Blodgett vs. Eagan, 115 Wis., 417.

Spaulding vs. Elwood, 12 Wis., 558.

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In this conclusion I am aided by Subdivision 5 of Sec. 57, Wis. Stats., prescribing rules for determining the voters intent in marking the ballot. Hence if it were necessary for me to determine for whom the vote for assembly was intended on this reproduced ballot, I should have no difficulty in determining that it was intended for Mr. Pierron and should be counted for him. But I do not deem it necessary to determine that question, the actual ballot cast which the reproduction attempts to represent, was considered by the election inspectors and was by them counted for Mr. Pierron. There appears to have been no disagreement between the Inspectors, or dispute but what it should be so counted. They had better evidence from which to reach that conclusion and determine the voter's intent, than any brought to the attention of your committee, for they had the actual ballot.

I therefore conclude that the conclusion they reached was just and right and should not be disturbed.

L. M. STURDEVANT,
Attorney General.

Insurance.—Sec. 1955-2 Wis. Stats. 1898, applies to National Casualty Company of Michigan. Commissioner may refuse to license company where contract for sale and reinsurance would impair the capital of corporation.

February 18, 1905.

HON. ZENO M. HOST, ..

Commissioner of Insurance,
Madison, Wis.

MY DEAR SIR—After giving consideration to your letter of the 9th together with enclosures therein, to wit: letter of Charles S. Abbott, general counsel of the National Casualty Company, together with the proposed resolution, report of examination of such company and your decision upon the application of such company for a license to transact business in this state, I am able to submit the following:

It appears that this company is an insurance company in that it provides insurance and indemnity against sickness, accidental injuries and death by accident. Its headquarter:

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and main office is at Detroit, Michigan, and it appears that it is organized as a casualty insurance corporation. It therefore is plain that the company comes within the provisions of our statutes relating to Casualty insurance corporations organized under the laws of other states and that Section 1955e Wis. Stats., 1898, applies to it. Said section provides in what manner foreign companies of this character can gain the right to transact business in this state.

It is perhaps unnecessary to advise you that the corporation seeking admission to do business in this state must in making their application comply with all the provisions thereof.

I note that you have not inquired of me as to whether said corporation has complied with all such provisions. However this is not very material here. I feel that your familiarity with matters of this kind is such that you can easily ascertain whether all of the provisions thereof have been complied with by said company in making their application for admission to do business in this state. The question which seems to be of particular importance has arisen by reason of the following:

From the report of the examination made by Mr. Wolf it appears that the company which seeks admission now is the outgrowth of the National Protective Society. That the business of the National Protective Society not only in this state but elsewhere has been assumed by the new company now seeking admission. It appears from said report and also from your decision, that a special meeting of the National Protective Society was called for the purpose of considering the advisability "of entering into, ratifying and confirming a contract for sale and reinsurance of the business."

It also appears therefrom that the officers of the National Protective Society organized and incorporated the National Casualty Company. That David E. Thomas and Franklin S. Dewey were respectively president and secretary of the National Protective Society and also were elected to said offices in the new organization.

At the meeting of the old society so called, it was determined to reinsure the business of said National Protective Society with the National Casualty Company, both of which companies had the same officers as aforesaid. It appears that without consideration of any kind to the membership of the company the assets, furniture, fixtures, records, etc., of the old company

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were turned over to the new company. That said Thomas and Dewey and another person received from the new company forty thousand dollars out of the fund turned over to that company, by the old company for alleged services rendered the National Protective Society, which they wrecked by such reinsurance and misappropriation of funds. It appears from your decision that the membership of the old company was looted by the officers of the old and new company of the sum of forty thousand dollars. In the conclusion of your decision you say:

“It is hardly to be expected that the National Casualty Company under the same management and influence as was the late National Society, will offer to the citizens of this state any greater consideration or more substantial protection, and in the interest of fair dealing with the policy holders and honest management.”

You have denied them admission.

It appears that the new company now seeking admission has passed a resolution to the effect that the members of the old company now reinsured in the new company now in good standing, and residing in this state are entitled to be receipted for premiums to the amount of each member's interest in the surplus funds of the National Protective Society on hand December 31st, 1904, and the proper officer of the new company is authorized *“to forthwith gratuitously execute and forward such receipts to each of said members.”* Upon the strength of such resolution the new company again ask admission and your proposition now stated to me as I take it is whether you may still lawfully decline to admit said company to transact business in this state, and whether you have a right to insist that all members of said National Protective Society not only in this state but in other states be permitted to share in the distribution of the surplus funds aforesaid, before admitting such company to transact business in Wisconsin. Among the things which such a foreign company has to do in order to be admitted to business in this state is to make a verified statement under the oath of the president, *“showing to the satisfaction of said commissioner”* that the corporation has a capital stock of at least \$100,000 etc.

Subdivision 2, Section 1966-32 Stats. 1898.

17—A. G.

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And further,

“All such corporations admitted to transact business in this state must comply with the laws governing such corporations organized under the laws of this State.”

Subdivision 4, Section 1966-32 Stats. 1898.

Among the provisions relating to domestic companies are the following:

“Before any such corporation shall commence transacting business the commissioner shall examine..... and if he shall find.....*that the proper capital has been paid in and is possessed in money or invested as required by law and file such certificate in the office of the Commissioner.....the commissioner of Insurance shall deliver to them a patent, etc.*”

Section 1966-28 Wis. Stats., 1898.

You have stated verbally to me that the general counsel and representative of the said company has stated that as to the \$40,000 in question the president and secretary of the old and new company did not in fact get the \$40,000 in money, but that instead took the same in stock to the amount of \$40,000, in the new company. The result of your investigation shows that said officers were not entitled to the \$40,000 in money and if they were not entitled to the same in money, it is apparent that they were not entitled to it in stock. It appears therefore that the capital of the company seeking admission is impaired to the extent of \$40,000, that its stock to that amount has been issued without lawful consideration, since it had no right to turn it over to such officers either in stock or money.

Section 1966-46 provides that when it appears that the capital stock of such a corporation is impaired to the amount of twenty per cent, the Commissioner of Insurance may permit the company to reduce its capital, but that in no event shall it be reduced below that sum which is required for the organization of a new company. While this is not directly in point, it shows the policy of the state with respect to matters of this kind.

If your investigation has been such as to fairly and reasonably warrant you in coming to the conclusion that the Company is of such a character and standing as to make it your duty to dispose of and deny its application for admission to this

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state, I believe you have the right to so decide. If it is fairly susceptible of proof that the officers of this corporation now seeking admission by their acts have defrauded the policy holders by confiscating their equitable share of the profits or earnings of the old corporation to the payment of paid up capital stock in the new corporation, it is probable that an action lies by the policy holders of the old corporation against the new corporation and its officers for an accounting and so it cannot be said that the capital of the new corporation is not impaired. In fact it appears that such a liability exists or may exist.

With reference to the resolution, I note that it is not only confined to the membership in the State of Wisconsin, but as to that particular membership it states that the receipts are to be gratuitously executed and forwarded to the membership. While the question as to the sufficiency of this language or the propriety thereof has not been submitted to me, I beg to call your attention to it, fearing that it may be an artful product. It strikes me from the tone of your decision that the membership of the old company in this state is entitled as a matter of right to distribution of this surplus left over upon the disorganization of the old company. It also appears that you are of the opinion that the persons receiving such surplus are not entitled to it, but that in fact by receiving such surplus, took from the membership of this and other states that which in fact such membership should have been entitled to. I cannot see why such receipts should be gratuitous. They are in fact not gratuitous. The consideration has already been paid in moneys belonging to the membership in this state. It also strikes me that the carrying into effect of the proposed resolution would not effectually be an accounting of the \$40,000, taken by the officers of the old and new company. There is no provision for the repayment of the \$40,000 or any part of it from said officers, either to the new company or to the membership of the old, nor in any other way so as to relieve the capital of the new company from its impaired condition. Under the resolution there is nothing to show that they do not still keep it. As a matter of fact it inferentially appears that they do still keep it. The new company is therefore assuming an obligation for which they receive no consideration and to that further extent impairs their capital. If the corporation carries

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out its resolution and gives to each of the Wisconsin policy holders a receipt for premiums to the amount of such member's interest in the National Protective Society on December 31st, 1904, this proceeding would impair the capital of the corporation to the extent of the receipts thus given.

It appears to me therefore that you are legally justified in declining to admit said corporation to do business in this state.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Corporations.—Articles of railroad corporation must state that it is for purpose of conveying persons and property. Terminus of railroad must be fixed definitely.

February 22, 1905.

HON. WALTER L. Houser,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—Yours of the 21st inst., received, enclosing Articles of Incorporation of the Berlin, Princeton & Western Railroad. I find two objections to these articles.

It is proposed to organize this road under Chapter 87 Stats. of 1898. This is the chapter which provides for the organization of a commercial railroad for the purpose of the conveyance of persons and property. These articles recite that the railroad is to be operated for public use in the conveyance of persons *or* property. This word, "or" has been construed to mean "and" as used in Section 1820, Stats. of 1898.

Chicago & Northwestern R. Co. vs. Oshkosh, Algoma R. R. Co., 107 Wis., 192.

These articles should be amended so as to provide that the railroad is organized for the purpose of conveying persons and property. The fact that "or" is used instead of "and", may not be material, but I think the matter should be called to the attention of the incorporators, as I feel sure they will not desire to form the corporation without making it certain that the road is to be a commercial road for the conveyance of both persons and property.

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Subdivision 2, of Section 1820, Stats. of 1898, provides, that the articles of organization shall state "the places from and to which such railroad is to be constructed or maintained and operated as the case may be."

Article 2, of the articles of organization provides that this road is to be maintained from Berlin, Green Lake County to a point within the limits of the Village of Necedah, Juneau County, "or to a point adjacent thereto in the County of Juneau aforesaid." The words quoted are very indefinite. "Adjacent thereto" might be any point within Juneau county and therefore one terminus of this railroad cannot be determined from the articles of incorporation.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insane.—A committee appointed by resolution by county board and known as the Insane Asylum Building Committee has only such powers as are conferred by the resolution.

Feb. 22, 1905.

E. E. GITTINS, *District Attorney,*
Racine, Wis.

DEAR SIR—I am in receipt of yours of the 21st inst., in which you submit for my consideration the following:

"Racine County is building a new asylum for the chronic insane. The board of supervisors of such county created a building committee under the following resolution: 'Resolved, that a committee of five be elected, whose duty it shall be to secure plans and specifications complete for the erection of a Racine County asylum for the chronic insane: that they be authorized to visit such asylums as they deem necessary in order that they may become acquainted with the modern construction and equipment of such institutions. After such plans and specifications have been secured, they shall be submitted to the state board of control for their approval. Then they shall be submitted to the Racine County Board of Supervisors for their approval. In addition to the above duties, said committee shall have power to let the contract to clean up

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the grounds for a new building, clean the brick and stone and pile the same out of the way."

"On November 17, 1904, said board also passed the following resolution: 'Resolved, that the insane asylum building committee shall have full charge of the asylum farm and all properties thereon, and shall direct its management until such time as a new board of trustees are elected and qualified.'"

Under this resolution your question is:

"Has said committee any authority under the resolution, to buy furniture or other equipments for said asylum without further action being taken by the Board of Supervisors?"

I suppose this committee was appointed pursuant to the provisions of sec. 668 Wis. stats. 1898 and will have such powers and perform such duties as may be conferred by the terms of the resolution; in fact, said committee acts simply as an agent of the board,, for the purpose of performing duties delegated to it.

I have carefully read the resolution above quoted and am unable to find any authority for proceeding to do the acts involved in your question. I am of the opinion, therefore, that no such power exists.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Corporations.—Original articles, and not a copy, must be filed.

HONORABLE ZENO M. HOST,

Feb. 22, 1905.

Commissioner of Insurance.

DEAR SIR—I have examined the articles of incorporation of the Lynn Mutual Toruado, Cyclone or Hurricane Insurance Company. They appear to be in proper form, but the articles submitted are a certified copy of the original articles. The original articles should be filed with the Insurance Commissioner, and not a copy. Before this corporation can commence to do business, by-laws must be adopted and filed with the Commissioner of Insurance. (See section 1966-7 Wis. stats. 1898).

Yours truly,

L. M. STURDEVANT,
Attorney General.

Inclosures returned.

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State Tax.—State treasurer may apply money of the county in default to payment.

Feb. 23, 1905.

HONORABLE JOHN J. KEMPF,
State Treasurer.

DEAR SIR— I have considered the matter submitted to me by you, relative to the state tax and special charges due the State from Washburn County for the year 1904. It appears that the total amount due from Washburn County is \$8804.90. From this amount the county treasurer has deducted the school fund apportionment, amounting to \$5215.56, leaving a balance due the State of \$3264.60. The county treasurer has remitted to you the amount due the State less the sum of \$324.77, which he deducts for the reason that the towns of Gull Lake and Chigog have failed to pay their portion of the state tax.

Sec. 1122 provides that every county treasurer who does not pay the full amount of the state taxes charged to his county at the time required by law shall, at the time of making payment, file with the State Treasurer an affidavit, stating that he has returned and paid into the state treasury the whole amount of state taxes which have come to his hands, specifying the amount received from each town, city and village in his county.

This provision of the statute the county treasurer has complied with. Therefore it is your duty to receive and credit Washburn County with the amount remitted.

Sec. 1124 provides that, when any county shall fail to pay the State Treasurer any part of the state tax, as required by law, it shall pay in addition to the amount due, interest on the amount unpaid until the same shall be paid, at the rate of ten per cent. per annum, and that the Secretary of State shall add said penalty to the amount of tax at the time the state tax is apportioned.

Said section further provides that any money in the state treasury which may come into the same prior to the time of the payment of such delinquent tax by such county on account of any appropriation made to said county by the legislature or otherwise, except money belonging to the school fund income, shall be retained by the State Treasurer. If there is any such fund belonging to the county of Washburn in your hands as State Treasurer, you may apply it to the payment of the de-

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ficiency, otherwise ten per cent. must be charged to the county until the same is paid.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Elections.—Non-partisan ticket must be attached to Australian ballot to be used at the primary if nomination papers are filed for non-partisan candidates.

February 23, 1905.

HON. WALTER L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 21st inst., in which you enclose letter of Allen P. Weld, city clerk, of River Falls and you desire my opinion in regard to the questions propounded to you by Mr. Weld, the first of which, is,

“Are the party ballots to be limited to the number represented by nomination papers, or must ballots be furnished for all parties having a vote exceeding one per cent of those cast for its party candidate last fall?”

The provisions of Chapter 451 Laws of 1903, which to my mind settle this matter, are:

First, Section 9, which provides:

“An official ballot shall be printed and provided for use at each voting precinct in the form provided herein and annexed hereto. The names of all candidates for the respective offices for whom the nomination papers prescribed shall have been duly filed, shall be printed thereon.”

And Subdivision 2, of Section 12, which provides:

“At all primaries there shall be an Australian ballot made up of the several party tickets herein provided for, all of which shall be securely fastened together at the top and folded: provided that there shall be as many separate tickets as there are parties entitled to participate in said primary election. There shall also be attached a non-partisan ticket upon which under the appropriate title of each office, shall be printed the names of all persons for

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whom nomination papers shall have been filed, as required by this act, who are not designated on such nomination papers as candidates of any political party."

You will notice that under the provisions of Section 9, an official ballot is to be prepared, containing the names of all candidates for whom nomination papers have been filed. If any political party desires to participate in a primary election it can do so by naming its candidates and will then be entitled to have such candidates placed upon its official ballot. You will note also that the second provision above quoted provides that there shall be as many separate tickets as there are parties entitled to participate in the primary election. A party is not entitled to participate in the primary election within the meaning of the act unless such party nominates its candidates and has their names placed upon the official ballot. In no other way can it be determined which parties are entitled to participate in the primary election. Why should the municipality go to the expense of imagining what parties may desire to cast votes at the primary where it has nominated no candidates, and expend considerable sums of money in providing blank ballots upon which no candidate appears. The law allows any person who can find no one on the several party tickets or on the non-partisan ticket, to write a name for himself upon the ballot and have it counted, and the act protects him by requiring a non-partisan ticket to be attached. I take it this non-partisan ticket must be attached to the party tickets whether there is a non-partisan candidate or not, although I admit, this matter is not as clear as it might be. My opinion is however that a non-partisan ticket should be attached to the party tickets furnished, and those party tickets should be limited to the parties nominating candidates to be placed before the people at the primary election. On this non-partisan ticket all persons may vote who cannot be satisfied with the party nominations. I return herewith Mr. Weld's letter.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Elections.—Nomination papers of candidates to be nominated at city primaries may be filed fifteen days before primary.

Feb. 23, 1905.

WILLIAM B. NAYLOR, Jr., *District Attorney,*
Tomah, Wisconsin.

DEAR SIR—I am in receipt of yours of the 20th inst., in which you seek information in relation to certain matters connected with the primary election law.

Chap. 3, laws of 1903, amends subd. 3 of sec. 2 chap. 451, laws of 1903 so that the latter part of said section reads as follows:

“This act shall not apply to special elections to fill vacancies nor to the office of state superintendent, to county and district superintendents of schools, to town, village and school district officers nor to judicial officers excepting police justices and justices of peace in cities.”

As to the officers excepted from the provisions of the act, my understanding is that these officers may be nominated under the provisions of the statutes as they now exist, without any reference whatever to the provisions of chap. 451; consequently, they may be nominated under our statutes either by nomination papers or by the caucus and convention system. Subd. 3 of sec. 21 provides that the various officers and committees now in existence shall exercise the powers and perform the duties therein prescribed until their successors are chosen in accordance with the act. And the same section also provides that such officers and committees shall have the powers usually exercised by such officers and committees, and I think such committees, will retain the power now possessed by political committees, even after they are elected under the provisions of chap. 451. Of course they will possess the additional powers prescribed by that act.

I think the Secretary of State is correct in stating in his letter to your city clerk that nomination papers may be filed for the nomination of candidates to be nominated at city primaries fifteen days before the primary. It is true sec. 5 of the act provides that the name of no candidate shall be printed upon the official ballot used at any primary unless at least thirty days prior to such primary the nomination paper shall have

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been filed in his behalf; but this section refers to the September primary. You will find on examination of the latter part of sec. 20, that a specific provision is made in regard to city primaries, which provides that nomination papers therefor shall be filed at least fifteen days before the day of holding such primary.

Yours truly,

L. M. STURDEVANT,
Attorney General,

Births and Deaths.—Fees for resigistration.

Feb. 23, 1905.

FRED ARNOLD, *District Attorney,*
Eau Claire, Wis.

DEAR SIR—I am in receipt of yours of the 21st inst., in which you ask me to interpret chap. 415, laws of 1903.

I am of the opinion that chap. 415 cannot be interpreted in such a manner as to get any sense out of it. I understand there is a bill before the legislature designed to amend this section so as to make it intelligible. A great deal of trouble has arisen in regard to its provisions. Sec. 3 of the act provides that in cities every physician, coroner or justice of the peace who shall comply with the provisions of secs. 1 and 2 of the act (which provide for the report to be made of births and deaths) shall receive for each certificate returned to the register of deeds, twenty-five cents.

It might be thought that this act contemplates the return by the physician, coroner or justice direct to the register of deeds; but, since there is no provision at the present time for the officer to make such return direct and, as the fees are paid after being audited and allowed by the county board, it is probable that the section contemplates a return to the register of deeds by the proper health officer. The physician, coroner or justice who makes the return to the health officer of the city is to receive 25 cents and the health officer is to receive for each certificate returned by him to the register of deeds, fifteen cents.

We then come to the question of fees in towns and villages and, under the provisions regulating that matter, the physician is to receive for each certificate returned to the village or town

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clerk, 25 cents and for each certificate returned by the town clerk to the register of deeds, fifty cents. This would make a total to be audited and allowed by the county board of 75 cents, where the return is made from villages or towns. For making the return to the register of deeds, the village or town clerk receives 15 cents for each certificate of a birth or death.

I am not certain that I have correctly interpreted the meaning of this act: it is very indefinite; but I think that this is the meaning intended to be conveyed.

Yours truly,
L. M. STURDEVANT,
Attorney General,

Elections.—No statutory provision regulating nomination of village or town candidates for office.

February 24, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of the 20th inst., in which you ask me in substance whether chapter 341, of the laws of 1899, applies to caucuses held for the purpose of nominating town and village officers and, if it does not apply to such nominations, under what law such officers may be nominated.

I understand you desire this opinion for the purpose of determining whether or not you should include the act in the election law codification which you propose to publish.

Sec. 1, of chap. 341, is very broad and comprehensive in its terms. It applies to all caucuses and meetings of political parties held for the purpose of nominating candidates or choosing delegates to assemble in convention to nominate any person for any public office to be voted for at any general, judicial or municipal election held in cities, towns and villages in this state, except in counties having a population of two hundred thousand or more.

If this section stood alone, there would be no doubt of its application to town and village nominations; but, when we consider the whole chapter, we find many difficulties in applying

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its provisions to town and village elections. The same section provides that no political party shall have its political ticket placed upon the official ballot or canvassed at such election unless its candidates are nominated in accordance with the provisions of the act.

At town and village elections, no official ballot is provided. Therefore this act cannot apply to such elections. Sec. 2 of the act does not provide for the election of town or village members of political committees, but applies only to the election of such committees for counties and cities.

I think it has never been the practice in this state to attempt to use this chapter in regulating the nomination of town or village officers. The provisions of secs. 29 and 30 Wis. stats. 1898 apparently do not apply to the nomination of such candidates, for the reason, among other things, that these and following sections regulate the nomination of candidates where an official ballot is used, and can therefore apply only to the nomination of candidates to be followed by an election where an official ballot is used.

My conclusion therefore is that there is no statutory provision regulating the nomination of village or town candidates for office. These matters are left to be carried out in the ordinary way, by meetings of the electors in such manner as they choose to employ.

It does not follow, however, from the fact that chap. 341 does not apply to the nomination of such candidates that the act should be omitted from the election laws. Chap. 451, laws of 1903, does not repeal the act as to the nomination of all candidates. Sec. 2 does provide that,

“Hereafter all candidates for elective offices shall be nominated,

“1. By a primary held in accordance with this act, or,

“2. By nomination papers signed and filed as provided by existing statutes.”

These provisions, standing alone, would repeal by implication chapter 341, laws of 1899; but the section referred to further provides:

“This act shall not apply to special elections to fill vacancies nor to the office of state superintendent, to county and district superintendents of schools, to town, village

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and school district officers nor to judicial officers, excepting police justices and justices of the peace in cities."

If the act does not apply to the nomination of the officers mentioned, then it cannot repeal by application the statute of the state regulating the nomination of such candidates for office. The state superintendent and county superintendents, county judges and judges of municipal courts, may still be nominated by the caucus and convention system or by nomination papers filed pursuant to the provisions of sec. 30 Wis. stats. 1898.

I therefore think that the act in question should be included in the election law pamphlet to be prepared by the Secretary of State, with explanatory notes stating to what officers the act applies.

Yours truly,
L. M. STURDEVANT,
Attorney General,

Notaries.—Marriage of female notary does not vacate office. Seal should conform to signature.

Feb. 24, 1905.

HONORABLE F. M. MINER,
Assistant Secretary of State.

DEAR SIR—I have your communication of the 21st inst., in which you inclose a letter from Mrs. Sol Martin, Jr., in which she states that before her marriage she was appointed a notary public and asks whether her marriage vacated such office and whether her seal, bearing the name of "Lillie Schrieber," is still sufficient; also whether, should she remove from the state, her seal as notary public would still be legal.

Section 173 of the Wisconsin statutes provides that the Governor shall appoint in each organized county of the state one or more notaries public, who shall be residents and qualified electors, or females of the age of twenty-one years or upwards, of the county for which they are appointed.

There is nothing in the statutes making marriage a disqualification for this office. I am therefore of the opinion that the marriage of Miss Schrieber did not itself remove her from the office of notary public.

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Section 174 provides that every notary public shall provide an engraved official seal, which shall make a distinct and legible impression on paper and which shall give his or her name, office and county. It also provides that he or she shall file his or her autograph and an impression of his or her official seal with the clerk of the circuit court of the county in which he or she resides. It further provides that not less than thirty, nor more than sixty days before the expiration of the notary's commission, the Secretary of State shall notify by mail every notary public of the time when his or her commission will expire.

In view of these provisions of the statutes, I am of the opinion that the official seal should correspond with the signature of the notary public and that, if your correspondent desires to sign her name to official papers, "Lillie Schrieber Martin," she should procure a new seal and also file a new autograph with the clerk of the circuit court.

Yours truly,

L. M. STURDEVANT,
Attorney General,

Offices and Officers (County).—District Attorney, duty of under Sec. 4380, Wis. Stats. 1898, in actions wherein county or state is a party.

PHILIP LEHNER,

District Attorney,

Princeton, Wis.

March 2, 1905.

DEAR SIR—I am in receipt of yours of Feb. 28th. You ask me, first, whether it is the duty of the district attorney to prosecute a criminal action brought under Sec. 4380, Wis. Stats. 1898.

That section makes any person who does the acts therein named guilty of a criminal offense, for which he is punishable by imprisonment in the state prison, and the offense is punishable in a criminal action; in short, the section makes the acts named, a crime.

Under Sec. 752, Wis. Stats. 1898, it is made your duty to prosecute or defend all actions, civil or criminal, in which the state or county is interested or a party; so I am clearly of the

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opinion that it would be your duty to prosecute an action should it be commenced under the provisions of that section.

Your second question is, whether you can act as attorney for the plaintiff in a case where the defendant would be guilty in a criminal action under the provisions of Section 4380, where no criminal action has yet been commenced. Sec. 754, Wis. Stats. 1898, provides that,

“No district attorney shall . . . be concerned as attorney or counsel for either party other than for the state or county in any civil action depending upon the same state of facts upon which any criminal prosecution commenced but undetermined shall depend.”

As no criminal action has been commenced, the provisions of this section would not apply to the case you name, and you could prosecute the civil action for a private party without violating the provisions of this section; but, after you had been retained in the case, you would then become disqualified to afterwards prosecute the criminal action should one be commenced, since you would have, or be supposed to have, some interest in the conviction of a criminal other than such interest as is supposed to be possessed by unprejudiced prosecuting attorney.

I think this result would follow under the decisions of our Supreme Court.

See *Biemel vs. State*, 71 Wis., 444,

Bird vs. State, 77 Wis., 276,

State vs. Russell, 83 Wis., 330.

Yours truly,

L. M. STURDEVANT,
Attorney General,

Elections.—When of judges and county superintendents held registration lists taken from last general election unless ordinance or resolution provides this is unnecessary.

March 10, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—Your favor of the 8th inst., received, in which you request my opinion as to whether registration of electors is necessary for the election to be held on April 4th, 1905.

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Under the provisions of Section 23 Wis. Stats. 1898, in each year when a general election is by law required to be held, a registry of electors is to be made for each ward or election district of every city and in each ward or election district of every incorporated village, which city or village at the last previous census had a population of two thousand or more and in every town having a population of three thousand or more according to such census.

Section 24 provides that the provisions of Section 23 shall apply to the annual municipal and judicial elections in all cities, villages and towns specified therein, unless the common council of such city or the board of trustees of such village or the board of supervisors of such town shall by ordinance or resolution otherwise declare and provide. There are, of course, no annual judicial elections, but this language must be held to apply to judicial elections as provided by the statutes. Section 28 provides that at city, village, town or judicial elections, when resignation list shall be required as provided in Section 23, the registration list used at the last preceding election may be used, and the inspectors of election at each polling place named, on the day of election shall revise the same by adding thereto the names of such persons as are known to them or who shall be satisfactorily shown in the manner provided by law to be entitled to vote at such election, etc.

This section is intended to authorize registration lists made for the preceding general election to be used at judicial elections unless the proper authorities have provided that registration need not be had for judicial elections. If a city, village or town has provided by ordinance or resolution that voters need not register at municipal or judicial elections, then no registration lists are to be used; but, if it has not so provided, a registration list of the last preceding general election may be used, and no new registration is required.

Under the provisions of Chapter 285, Laws of 1901, women are authorized to vote at any election pertaining to school matters. This statute has been held to apply to the election of school officers. Such voters were not registered at the last general election, therefore do not appear on the registration lists. But, under the provisions of said Section 28, the inspectors of election at each polling place on the day of election may revise the registration list by adding thereto the names of

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such persons as are known to them to be qualified to vote, or the names of such persons as shall be satisfactorily shown to be voters in the election precinct.

My answer, therefore, to your question is that, in judicial elections at which judges and county superintendents are now elected, lists of registration of the last general election may be used, with the addition of names of voters not appearing thereon which may be included on election day by the inspectors. If the town, city or village authorities have enacted an ordinance or resolution requiring that registration need not take place for judicial and municipal elections, then of course no registration is required.

Yours truly,

L. M. STURDEVANT,
Attorney General,

Corporations.—Foreign. Must comply with Sec. 1770b Wis. Stats. 1898, even though they began doing business in this state before it was enacted.

March 10, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 6th inst., inclosing a letter from Sullivan & Cromwell, of New York, in which they ask you to give them an opinion as to whether or not a foreign corporation which began to do business in this state before the enactment of Sec. 1770b Wis. Stats 1898, relative to foreign corporations doing business in this state, must now comply with said section as amended.

Sec. 1770b became in force in this state on the first day of September, 1898. In the case of Chicago Title and Trust Co. Bashford, 120 Wis., 281, it is held that this section is prospective only so far as the right to hold or dispose of property acquired by foreign corporations in this state prior to September 1st, 1898, is concerned. I understand the statute does apply now to the right of a foreign corporation to do business in this state or to acquire, hold or dispose of property herein. if said property was not acquired prior to the enactment of

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Sec. 1770b; that is, any foreign corporation now acquiring property or doing business other than as above stated must comply with said section.

Yours truly,

L. M. STURDEVANT,
Attorney General,

County Judges.—Election of judges for full term and to fill vacancy may fall on the same day. Same person may be elected to fill both positions.

March 10, 1905.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—Your favor of the 9th inst., at hand. You ask my opinion upon the following:

“Can two county judges be elected in the same county where there is a vacancy, that is a county judge for the unexpired term and also one for the full term commencing on the first Monday in January, 1906?”

Sec. 94s Wis. Stats. 1898, as amended by Sec. 4, Chap. 10, Laws of 1903, provides:

“In all cases of vacancy in the office of . . . county judge the election to fill such vacancy shall be held on the first Tuesday of April next after the vacancy shall happen in case such vacancy shall happen twenty days before such day.”

The same section provides that, if the vacancy shall happen within twenty days next before the first Tuesday of April, then the election shall be held on the first Tuesday of April next thereafter. Under Sec. 2441, Wis. Stats., as amended by Sec. 2, Chap. 7, Laws of 1899, a general election for county judges in each county in this state is required to be held on the first Tuesday in April, 1901, and every fourth year thereafter. Under the two provisions of the statute quoted, the election to fill a vacancy and the election for the full term fall on the same day: it therefore necessarily follows that a judge may be elected for a full term on that day and also a judge

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elected to fill a vacancy. In my opinion, the same person may be elected to fill both positions.

Yours truly,

L. M. STURDEVANT,
Attorney General,

Prize Fighting.—Interpretation of statutes governing. What is a prize fight?

March 13, 1905.

HON. ROBERT M. LA FOLLETTE,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of the 13th inst., in which you ask me as to the construction of the statutes of this state relating to prize fighting.

I am not fully informed as to the exact question upon which you desire my opinion. Section 4520, stats. of 1898, is as follows:

“Any person who shall by previous arrangement or appointment, engage in a fight with another person for the possession of any prize, belt or other evidence of championship, or for any other cause, shall be punished by imprisonment.”

The statute itself very clearly defines what is meant by a prize fight. It must be by previous arrangement. A fight between two persons coming together without previous arrangement for that purpose, would not constitute a prize fight. People who fight without previous arrangement, in anger, are not considered as being engaged in a prize fight. Previous arrangement is one of the elements which must exist in order to make a prize fight. The persons fighting, must fight, “for the possession of a prize, belt or other evidence of championship,” and the statute adds, “or for any other cause.” I am unable to determine what these words “or for any other cause,” might be intended to include, but it is not probable that the legislature intended that these words should make a prize fight of every fight between two persons.

The Michigan statute provides: “Any person who shall hereafter be a party to or engage in a prize fight or any other fight

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in the nature of a prize fight, shall on conviction thereof be punished."

In the case of *People vs Taylor*, 96 Mich. 576, it was held, that the words "or any other fight in the nature of a prize fight," were so indefinite as not to enable the court to ascertain the legislative intent, and I think the words of our statute which I have quoted above are likewise so indefinite that it cannot be determined what the words "or for any other cause" are intended to include. Where the statute simply use the words, "engaged in a prize fight," the court said:

"We think to constitute prize fighting under the statute there must have been an expectation of reward to be gained by the contest or competition, either to be won from the contestant or to be otherwise awarded: and there must have been an intent to inflict some degree of bodily harm upon the contestant."

People vs Taylor, 96 Mich. 576.

According to Webster, prize fighting is fighting in public for a reward or wager. It appears that there was no such an offense at common law. (4 Stephens Com. 276).

In the case of *Sullivan vs State*, 67 Miss. 346, it is held, that to constitute a prize fight, it must be in public, but this was under a statute which simply punished prize fighting without defining the term. Our statute makes no mention of whether the fight must be public or not, and it defines the offense by stating what elements must be present, namely, a previous arrangement to fight for a prize, bet or other evidence of championship.

A contest between individuals, whether amateurs or professional fighters or boxers, simply as a contest of skill or strength, without any prize or wager dependent upon the result, in my opinion would not be a prize fight within the meaning of the statute and therefore I do not think that boxing matches so called, where no prize is offered, would be held to come within the provisions of this statute.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Elections.—Candidates may file declaration to accept office under primary election law at any time before official notice is published. Political party cannot participate in election unless it has candidates.

March 13, 1905.

HON. F. M. MINER, *Ass't Secretary of State*,
Madison, Wis.

DEAR SIR—I am in receipt of your letter of the 11th inst., in which you ask my opinion upon the following:

1st, "A candidate files his nomination paper previous to March 6th, the last day for filing, but does not file his declaration to accept the office until after that date, his name to be placed upon the primary ballot."

Sub-division 4 of Section 5, chapter 451 of the laws of 1903, which provides the method of preparing and signing the nomination papers, provides among other things that "each candidate shall file with his nomination paper or papers, a declaration that he will qualify as such officer if nominated and elected." The statute does not provide that he shall file this declaration at the time that he files his nomination paper, and indeed he may not know that his nomination paper is filed at the time of its filing, for he may be nominated without his knowledge and so could not be expected to file his consent; at the same time his nomination paper may be filed by his friends for him. Since there is no provision fixing the time when this declaration should be filed, I think he may file it any time before the official notice is published by the clerk, pursuant to the provisions of section 7. Under section 1 it is provided that the act shall be liberally construed.

2nd, "No candidate representing the principles of one of the leading parties having filed nomination papers in a certain ward, must a blank ticket headed by the party designation be submitted?"

This matter is regulated by sub-division 3 of section 12, which provides "at all primaries there shall be an Australian ballot made up of the several party tickets herein provided for, all of which shall be securely fastened together at the top and folded, provided that there shall be as many separate tickets as there are parties entitled to participating in said primary election." A party is not entitled to participate in the primary

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election unless it has candidates to be voted for at that election, and there are to be as many separate tickets as there are parties entitled to participate in the primary. It would be a needless expense to provide a large number of ballots for all the parties in the state and I think such a proceeding is not contemplated. The answer of this question answers the 3rd question.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Elections.—Where nomination paper does not designate term of alderman, nomination paper should be held for full term. Where vacancy may be filled at regular election, he may be nominated.

March 13, 1905.

HON. F. M. MINER, *Ass't Secretary of State*,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 11th inst., in which you ask my opinion upon the following in substance:

1st, "Where nomination papers are filed for the office of alderman in a city, and the nomination papers do not designate the term of office, could the clerk fill in the term where a vacancy is to be filled at the same election?"

The law fixes the term of alderman at two years, and if papers are filed for that office without designating that the term is shorter than the full term, I think the nomination paper should be held to be for a full term, and it is immaterial whether the clerk fill in the term or not.

2nd, "Can a person be nominated to fill a vacancy?"

Under chapter 451 of the laws of 1903, section 1 of the act provides that it shall not apply to special elections to fill a vacancy, but I think it does apply to the filling of a vacancy where such vacancy may be filled at a regular election.

3rd, "Does the candidate receiving the highest number of votes cast for any office, have the privilege of setting the term of his office?"

There is no provision in the act giving the candidates such a right. He would be governed by the statement in his nomination paper, if it is to fill a vacancy, the votes cast for him at the

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primary would nominate him, if at all in accordance with the declaration of his nomination papers.

4th, "If a candidate is nominated to fill a vacancy, and there is no other person nominated on his ticket or on any other ticket for the same office, will he be nominated if he receives one vote?"

I think that result would follow.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Capitol.—Payment for plans and specifications for new capitol building not authorized.

March 16, 1905.

HONORABLE JOHN J. KEMPF,
State Treasurer,

DEAR SIR—I am in receipt of yours of the 3rd inst., in which you submit for my consideration the following: You say,

"I am in receipt of three warrants from the Secretary of State as follows: No. 1325 for \$2300, in favor of Cass Gilbert; No. 1326 for \$1800, in favor of Koch & Co.; No. 1324 for \$1300, in favor of Ferey & Clas. Said amounts are audited in favor of the above named parties on account of services rendered by them in furnishing the State plans and specifications for a new Capitol building."

On this statement you ask me to give you my official opinion as to whether you are authorized to pay said amounts as per said warrants.

The matter referred to by you is governed by the provisions of chapter 399 of the laws of Wisconsin of 1903. The act is entitled: "An act to provide proper accommodations for the state law library and the supreme judicial department of the state and making an appropriation therefor."

Section 1 of the act provides for the creation of the commission, who are to serve without compensation,

"to adopt and execute a plan for such additional room as will, in the judgment of such commissioners, furnish proper accommodations for the state law library and the supreme judicial department of the state."

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Section 2 provides:

"The commissioners shall adopt a plan for making the changes necessary to furnish the needed accommodations for the state law library and the supreme judicial department of the state which shall make such changes harmonious with the present capitol building and also be adaptable to any modifications which may be required by the future growth and expansion of the business of the state government. To enable the commissioners to determine upon such plan they are empowered to expend not exceeding the sum of ten thousand dollars for the services of architects, which sum is hereby appropriated for such purpose out of any money in the treasury not otherwise appropriated."

Section 3 provides in substance that, if the plan referred to shall be decided upon by the commissioners by the first day of April, 1904, the commissioners are empowered to proceed with as little delay as practicable to execute the same and the sum of not to exceed one hundred thousand dollars is to be expended for the purpose specified.

I am unable in any of these several provisions to find any authority which empowers the commissioners to cause money to be paid out of the appropriation provided for by the act for the services of architects in providing plans and specifications for a new capitol building. The intent of the Legislature, as appears from the express words of the act, was to provide additional room for two specified purposes. The additional room contemplated must be room in addition to some other room already provided. The plan to be adopted is for the purpose of making changes necessary to furnish the needed accommodations specified. These additions are stated to be for the state law library and the supreme judicial department. That it was not contemplated that the plans for additional room or the changes for needed accommodations should include plans and specifications for a new capitol building is made certain by the requirement in section 2 of the act, "that such changes shall be made harmonious with the present Capitol building." The changes are to be made harmonious with the present Capitol building and also to be adaptable to any modifications of the Capitol building which may be required by the future growth

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and expansion of the business of the state government. The appropriation of ten thousand dollars for plans is stated to be appropriated for such purpose.

I am convinced that the Legislature did not consider the act to authorize the securing of plans for a new Capitol building, for the reason that the learned gentlemen who compose the commission have otherwise construed the act. In the report of the commission to the Legislature, I find the following:

“The commission has always construed this act as providing for two separate things: first, the procuring of a plan for additions to and changes in the north part of the present Capitol building which shall, when completed, furnish the additional room necessary for the Supreme Court and library and which shall also be so constructed that similar changes and additions could in time be made to the south part of the building, so that, when completed, the original building with its additions and changes should constitute a complete and modern building as if originally so planned; for this purpose the act appropriated ten thousand dollars; second, the building by the commission of the addition so planned for the north part of the Capitol if such additions could be built for the sum of one hundred thousand dollars, that being the amount appropriated by the act for the second purpose.”

I wish you to understand that, in giving this opinion, I am not passing on the question as to whether the commission has exceeded its powers in procuring plans: that is a question of fact, and not one of law, and is not submitted to me by your question. If the plans and specifications procured by the commission were necessarily procured for the purpose of so making the changes in the present Capitol harmonious with and adaptable to any modification of the present building which may be required by the future needs of the state government, then the warrants are legal and should be paid. I simply hold that the act does not authorize payment for plans and specifications for a new capitol building.

Respectfully yours,

L. M. STURDEVANT,
Attorney General.

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Railroads.—An individual building electric railway cannot exercise any of the powers given by statute to railroad companies. Must organize a corporation in order to acquire franchise.

March 17, 1905.

HONORABLE JOHN W. THOMAS,
Railroad Commissioner.

DEAR SIR—I am in receipt of yours of the 16th inst., in which you inclose the letter of C. C. Downer, in which he asks you in regard to the following: Mr. Downer desires to build an electric railroad and wishes to know what his duty will be to the State if he builds this road without organizing a stock company or incorporating.

It is not clear from this statement what Mr. Downer desires. If he builds this railroad without organizing a corporation for that purpose, he cannot condemn lands for that purpose, neither can he acquire franchises from towns, cities or villages through which his road may run. There is no authority under our statute for the building of a railroad, except by corporations organized under the statute. I suppose there is nothing to prevent an individual from building a railroad if he can buy his right of way, but he cannot exercise, in running the railroad, any of the powers or authority given by statute to railroad companies. See *Allen vs. Clausen*, 114 Wis. 242.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Elections.—One person cannot be nominated to fill vacancy or unexpired term as county judge and on same paper be nominated for new term.

March 20, 1905.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 20th inst., in which you enclose copy of a nomination paper in which it appears that one person is nominated to fill the office of county

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judge for an unexpired term from June 1st, 1905 to January 1st, 1906, and on the same paper the same party is also nominated as candidate for county judge for a new term beginning January 1st, 1906. You ask whether or not this nomination paper is regular.

It appears to me there are two separate offices to be filled. There are certainly two terms of office, an unexpired term and a full term, and although the same person is nominated for both offices and properly so, I think, yet Section 30, Stats. of 1898, provides that each voter can sign for but one nomination to the same office. In this case the voter has signed but one nomination for the same office, since there are two separate offices, yet I think it is not admissible to nominate the same candidate for two separate offices on the same nomination paper. For a county office the nomination is to be signed by a number of voters not less than one half of one per cent of the votes cast therein at the last general election preceding the nomination. If two offices can be joined in one nomination paper it would necessarily require one per cent of the whole number of votes to be appended to the paper. The party or principle the candidate represents must appear on the nomination paper. These and other provisions which might be named indicate to me that it is not contemplated that one person be nominated for two offices on one nomination paper.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Witness.—Not to be judge of propriety of answering a question. If he refuses to answer may be punished for contempt.

March 20, 1905.

P. L. LINCOLN, *District Attorney,*

Richland Center, Wis.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you state that you have examined witnesses under the provisions of sec. 4776 Wis. stats. 1898, with view of getting evidence for the prosecution in actions brought under the provisions of sec. 1550 for the violation of the exercise law; that the

General Opinions.

witnesses so examined state that they have purchased no liquor of the defendant; that you are satisfied that they are not telling the truth and have positive evidence of their having had liquor in their possession.

Upon this statement you ask me:

“Q. Can I compel them to state where they did get the liquor and, if they refuse, are they liable for contempt under sec. 3582, stats. 1898?”

I understand the rule to be that a witness is not to judge of the propriety of answering a question. If the court rules that you may ask such a question, the witness is bound to answer it and, if he does not do so, he may be punished for contempt. After showing that the witness had liquor in his possession, you might ask where he procured the liquor. The answer to this question, while it might not tend to convict the defendant, would certainly call for an answer, as to the place where the liquor was procured. However, I see nothing improper in the question you have asked. It has been expressly held under the provisions of the section referred to that witnesses may be subpoenaed and examined relative to the offense under investigation, and that a witness so subpoenaed who shall refuse to be sworn or to testify may be punished for contempt.

State ex rel. Long vs. Keyes, 75 Wis. 288.

You might examine these witnesses also under the provisions of chap. 440, laws of 1903.

Yours truly,

L. M. STURDEVANT,
Attorney General.

License Fees.—Appropriations provided are legal. License fees are constitutional. State not liable for license fees paid voluntarily under unconstitutional statute.

March 23, 1905.

HONORABLE O. G. KINNEY,

Chairman Committee on State Affairs.

DEAR SIR—At your request, I have examined Nos. 199, 514, 320 and 318 A., and I understand that you desire my opinion as to whether the appropriations provided for by said bills are legal charges against the State.

General Opinions.

No. 199, to Messrs. James and Loss, of the City of South Milwaukee, for \$20.25, is stated to be for a license fee paid by them for conducting their side show.

No. 514 to L. Kleber, for \$120, is for a license paid by them for conducting their side show.

So far as these two claims are concerned, the Supreme Court has not, I might say, held the act unconstitutional under which these two licenses were granted. It does not follow that the statute authorizing the collection of the license fee for conducting side shows is unconstitutional because the court held in the case of *State vs. Whitcom*, 99 N. W. 468, that the statute regulating the licensing of peddlers was unconstitutional. The provision relating to license fee for side shows may well stand alone, at least the question was not raised or decided in that case as to the constitutionality of the provision regulating the licensing of side shows.

No. 320 is a bill providing generally for the repayment to all persons who, since the first day of May A. D. 1895, have paid any license fees under the statutes regulating the business of peddling. This bill should not pass, for the reason that, under the decision referred to, it was not held that the former statutes which existed prior to Chapter 341, Laws of 1901, were unconstitutional. The decision in the *Whitcom* case dealt with only a part of the provisions of Chapter 341, Laws of 1899.

Bill No. 318, provides for the payment to all persons who have paid license fees under the peddler's act since the first day of May, 1904. This bill and No. 320 do not limit the liability of the State to cases where the license fees were paid under duress or under protest. License fees paid to the State under an unconstitutional act, if made voluntarily, cannot be recovered. If made under duress or menace equivalent to duress by public officers, they constitute a valid claim against the state.

Noyes vs. State, 46 Wis., 250,

Van Buren vs. Downing, 41 Wis., 122.

In my opinion, there is nothing appearing on the face of any of these bills which makes the State liable for the repayment of any license fees collected. If any person has paid a license fee under Chapter 341, Laws of 1901, under duress,

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it may be recovered in an action against the State; otherwise it cannot be recovered.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Railroads.—Great Northern Railway Company may file articles under Sec. 1770b Wis. Stats. 1898.. Fee \$25.

March 23, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 23d inst., containing copy of the articles of incorporation of the Great Northern Railway and asking my opinion as to whether or not the same may be filed under the provisions of Sec. 1770b Wis. Stats. 1898 or under any other provisions of the statutes, and, if the articles can be filed, what fee should be charged under the affidavit submitted.

Sec. 1770b in terms applies to all corporations organized otherwise than under the laws of this state, with certain specified exceptions. None of the exceptions apply to a foreign railroad corporation and it may file its articles under the provisions of this statute.

Sec. 1770b, as amended by Chap. 339, laws of 1901, provides that the president, secretary or any other officer of the corporation shall make and file with the Secretary of State, with the articles, a statement of the proportion of capital stock of said corporation which is represented in the State of Wisconsin by its property located and business transacted therein and shall be required to pay at least the sum of \$25, with a proviso that any payment in excess of \$25 shall not be required from any corporation upon which a license fee is imposed under sections of the statutes. A railroad corporation is now required to pay a license fee to the State once each year, to operate its railroad in the state. A railroad corporation therefore comes clearly within the exception and the fee to be charged in this case is \$25.

Yours truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Voting.—Women may vote on voting machine for candidate for county superintendent of schools.

JOHN O. MILLER,

March 24, 1905.

District Attorney,
Marinette, Wis.

DEAR SIR—I am in receipt of yours of the 23d inst., in which you ask my opinion upon the following, in substance. May women vote for candidates for the office of county superintendent on voting machines at the coming spring election?

Of course you are aware of the provisions of Chap. 285, Laws of 1901, which provides that separate ballots and ballot boxes shall be provided for women who desire to vote on school matters. On account of the change in the time of electing county and state superintendents at the coming election there will be no other candidates appearing upon ballots for those offices, so the necessity which brought the act into being no longer exists; but the statute shall remain unchanged. The act may be useless so far as the next election is concerned, but it would be unsafe to disregard it, unless some act of the legislature can be found which in effect changes the law with regard to the matter. Where voting machines are used under the voting machine act, Chap. 459, Laws of 1903, the common council is authorized to adopt and purchase approved voting machines and, under Sec. 13 of the same act, all laws applicable to elections where voting is done in another manner than by machine apply to elections where voting machines are used in so far as they are not in conflict with the provisions of the act. The requirement for separate tickets and ballot boxes where machines are not in use may rightly be said to be in conflict with the provisions of Chap. 459, for that act does not require them. Voting machines have been used without question at judicial elections, and yet the same provision is found with regard to judicial tickets and separate ballot boxes in which ballots for judicial officers are deposited. There seems to be no difference between the two cases, and I am of the opinion that, if the machine in question can be so arranged as to allow women to vote for county and state superintendent without voting for any other officer, the machine may be used.

General Opinions.

Before considering this matter very fully, in my talk with Judge Quinlan, I expressed to him my doubts as to the right to use the machines to record women's votes; but, upon further consideration, I am convinced that such machines may be used.

Yours truly,
L. M. STURDEVANT,
Attorney General.

General fund.—Money received from United States for expense and aid during civil war credited to the general fund.

March 24, 1905.

HON. JOHN J. KEMPF,
State Treasurer,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 24th inst., in which you state that you are in receipt of a draft on the United States Treasury from Governor LaFollette for the sum of \$723,981.88, the same being in part payment of the claim of the State of Wisconsin, against the United States government for money advanced and expenses incurred during the civil war.

You ask me to give you my official opinion as to which one of the state funds the above sum should be legally credited. Some time ago when the question arose as to a former collection from the United States I examined this matter with considerable care and I was of the opinion then and am now, that you can credit this to no other fund than the general fund, in the absence of some direction from the legislature. I advise you therefore to place this sum in the general fund.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Corporations.—Foreign. Sec. 1770b Wis stats. 1898 is not retroactive, but foreign corporations still doing business in state after its passage must comply with it.

March 24, 1905.

HON. WALTER L. HOUSER,
Secretary of State,

DEAR SIR—I am in receipt of yours of the 22nd inst., in which you submit to me the letter of Sullivan and Cromwell of New York, relating to the statutory provisions of our state relative to the right of foreign corporations to do business in the State of Wisconsin.

On the 13th inst., I wrote you regarding this matter, but it appears I did not make the matter clear to Sullivan & Cromwell. The question is whether the provisions of Section 1770b as amended apply to a foreign corporation which began to do business and owned property in Wisconsin, before September 1st, 1898, when said section took effect. My answer to this question is that it does apply in a limited way, that is Section 1770b was not intended to be retroactive. A foreign corporation having property in this state at the time of the passage of this act did not forfeit its property, but if said foreign corporation after the passage of this act desires to do business in this state or make contracts relative to its property so owned prior to that date, it must comply with the provisions of Section 1770b.

In the case of Chicago Title and Trust Company vs Bashford 120 Wis. 281, three questions were settled:

1st. That mere passive continuance by a foreign corporation to hold a valid lien or title to property in this state acquired prior to the enactment of Section 1770b, Stats. of 1898, is not interfered with in any way by that statute.

2nd. That the commencement and prosecution of an action to foreclose a lien in the courts of this state is not transacting business within the meaning of that section and is not prohibited thereby.

3rd. The mere transfer of the title to property in this state from one corporation to another resulting by operation of law from the consolidation of two foreign corporations is not rendered void by failure of the corporation to comply with Section 1770b. In that case the court carefully avoided holding that

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the statute does not apply to doing business in this state by a foreign corporation, although that corporation entered this state prior to the date of the act or held property in this state prior to that date. The court said:

"From what has been said already our conclusion must be obvious that the statute was not intended to apply to the acquisition of any property prior to its enactment nor to the holding of any so acquired so long as the prohibition against transacting business in this state be not breached."

The court further said:

"The question how far full enjoyment of previously acquired property so continued to be held by a foreign corporation, may be affected by restraint on the doing of business or the making of contracts does not arise in the present case, since none of these prohibited acts appear to have been attempted by plaintiffs. The consideration of that question may properly wait till it arises."

There is a great conflict among the authorities relative to the question suggested in this latter quotation from the opinion in that case, but I think the weight of authority is to the effect that such a statute will apply to acquiring property and transacting business of a foreign corporation that has entered the state prior to the enactment of such a statute.

In the case of *Diamond Glue Co. vs United States Glue Co.*, 187 U. S. 611, the court say:

"A prohibition of the doing of business after the statute goes into effect is not retroactive with regard to that business, even though the business be done in pursuance of an earlier contract."

Section 1770b was being considered by the court at the time this language was used.

See also a recent decision of the Supreme Court of Nebraska *Pioneer's Saving and Loan Company vs Eyer, et al*, 87 N. W. 1058.

I trust I have made my position clear.

Respectfully yours,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Laws.—Act creating municipal court held a general law.

March 25, 1905.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 24th inst., in which you enclose a copy of Chapter 9, Laws of 1905, creating a second municipal court for Dunn County. You ask me to advise you as to whether this is a general law to be published under Section 3031 Stats. of 1898, or to be published under the provisions of Section 3032.

I find this act to be a general law. An act to establish a municipal court in the City of Milwaukee was held to be a general law so that it could not be in force until published.

In re Boyle 9th Wis. 240.

You also enclose a copy of Chapter 14, Laws of 1905, which is an act relating to the salary of register in probate of Dodge county. Whether this is a local act or a general law is a matter not necessary to be considered. For it is a law affecting a county and Section 329 Stats. of 1898 provides that every general law and all laws affecting counties, towns, cities, villages, etc., before they shall take effect shall be published in the official paper. This act certainly affects Dodge County and therefore must be published in the official state paper.

Section 332 provides that the secretary of state shall immediately after the publication in the state paper of any of the class of local laws referred to in Section 329, which are required to be published in the official state paper, furnish a copy thereof to the publisher of a newspaper published at a place nearest the point to which the subject matter of such law relates. This provision refers to local laws mentioned in Section 329 which affect only individuals, private corporations and societies which are especially provided by the act itself to be published in the official state paper. The two acts in question are not required to be published locally.

I return herewith enclosures.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Primary Election.—Candidate who receives 2 votes on non-partisan ticket having no opponent on that ticket has name on official ballot. If no candidate for certain party and more than one for other party, men who receive minority votes not to be put on ticket of first party.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wisconsin.

March 25, 1905.

DEAR SIR—Yours of the 24th inst., received, in which you ask the following:

1. "Z. received two votes on non-partisan ticket. No nomination were made or filed. He had no opponent on that ticket. If he does not decline to be a candidate must his name be put on the official ballot?"

If there was a primary election called for nomination to the office for which these two votes were cast and a nomination paper filed by any of the parties participating in the primary, Z. was nominated as non-partisan and his name should go on the official ballot.

2. "In a ward there was no republican candidate nominated by nomination papers for aldermen and eight votes were cast, four for K. two for H. one for Kleiner and one for P. K. is also the democratic nominee and received seven votes.. If he desires to run on the democratic ticket must H. be put on the ticket as republican candidate?"

To this question I answer no. K. was nominated for both the republican and the democratic party and he must forthwith file with the city clerk a written declaration indicating the party designation under which his name is to be printed on the official ballot. (Section 12, Chapter 451, Laws of 1903). If he accepts the democratic nomination the republicans will have no candidate unless one is supplied by a nomination paper under Section 30, Stats. of 1898.

3. If K. does not run on the republican ticket this will create a vacancy and the committee may fill it under the provisions of section 13.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Cities.—Certificate of village clerk for organizing as a city what to contain, etc.

March 28, 1905.

F. M. MINER, *Assistant Secretary of State*,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 27th inst., inclosing the certificate of M. O. Bell, village clerk of the village of Ladysmith, relative to the proceedings taken by that village for incorporating as a city under chap. 40a Wis. stats. 1898. You desire to know whether this certificate is sufficient in order to justify the issuing of letters patent declaring that the same shall be governed as a city under said chapter.

I think the certificate is deficient in two particulars:

1. In that it does not contain a sufficient description of the territory embraced within the city. Sec. 925-12 Wis. stats. 1898 provides that the clerk shall certify the result of the vote taken upon the question of incorporating, and thereupon a patent shall be issued as provided in sec. 925-5, which shall specify the number and boundaries of the wards of such city. Sec. 925-5 also provides that the patent shall define the boundaries of the city. It follows, therefore, that the certificate should contain the boundaries; otherwise the boundaries cannot be defined in the patent.

2. This certificate is insufficient from the fact that it does not show the result of the census taken. This would not be necessary if it is proposed to classify the city according to the last census taken. See sec. 925-5. But it appears from a recital in the certificate that the village board "provided for the taking of a census of said village." If such be the fact, then, under the provisions of sec. 925-12, the clerk should certify the result of the census taken. The statute seems to only require a certificate of the clerk as to the vote and the result of the census, if any has been required; but it would be much better if the clerks would certify a copy of the entire proceedings. This is required in case of the adoption of the city charter and under the provisions of sec. 925-5, and there is just as much reason for the requirement where a village incorporates as a city, although the statute does not seem to require it.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Railroads.—No provision requiring railroads to have search lights on main tracks.

March 28, 1905.

HON. JOHN W. THOMAS,
Railroad Commissioner,
Madison, Wisconsin.

DEAR SIR—I have your communication of the 28th inst., in which you state that complaint is made to you that on the Wisconsin Valley division of the Chicago, Milwaukee and St Paul Railroad there are forty six stations of which only thirteen have search lights on their main tracks, and asking if there is any state or federal provisions requiring these safeguards.

In reply I will say that I have searched the state statutes and the federal statutes and am unable to find such provisions in them.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Laws.—General. What constitutes.

March 29, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 29th inst., in which you inclose for my inspection chapters 27, 30, 39, 41 and 42 of the laws of 1905, and ask for my opinion in regard to each of these laws, as to whether it is a public or a private law, and also whether it is a local or a general law, as these terms are used in secs. 329 to 332 inclusive of the Wisconsin statutes of 1898.

I do not understand that there is any difference between a public and a general law. Under the provisions of sec. 21, art. VII, constitution of Wisconsin, it is provided that no "general law" shall be in force until published. It is said in the case of *Bishop v. City of Milwaukee*, 21 Wis. 259, with regard to the word "general" as used in that provision, that it is synonymous with public when the word "public" is applied to statutes which relate to the state or create counties, cities or towns; so

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we are only interested in knowing whether the acts in question are general or public laws, or whether they are private.

Chap. 27 is an act to detach certain territory from the Town of Grant, in Gates County and to create the Town of Grow, to provide for town meetings therein and for the final settlement between said towns.

An act changing the boundaries of a county and incorporating towns therein is a general law.

Chi. R. Co. v. Langlade Co., 56 Wis. 614,
Cathcart v. Comstock, 56 Wis. 590.

This chapter, therefore, is a general law.

Chapter 30 is an act to alter the boundaries of certain towns in the county of Marinette and create the towns of Athelstane, Beaver and Lake in said county.

Within the rule stated in the cases cited above, this also is a general law.

Chapter 39 is an act to authorize the Stevens Point Power Company of Stevens Point, in the county of Portage, to construct and maintain a dam across the Big Plover River.

This act grants to the Stevens Point Power Company certain rights. This company is a private corporation and; in my opinion, the act is both private and local. The authorities are to the effect that those corporations are public which are created and exist for public purposes, such as counties, cities, villages, towns and parishes. Those are private where the stock is owned by individuals, though their use may be public, such as banks, insurance companies and corporations for building bridges. This act simply authorizes a private corporation to build a dam at a specified place.

Chapter 41 is an act to permit the purchasing or building of a free wagon bridge across the Wisconsin River between Iowa and Sauk counties, in Wisconsin.

There may be some question as to whether this act is general or public, but I think it is a public act. In the case of *Castello v. Landwehr*, 28 Wis. 522, it was held that an act authorizing a town to purchase a bridge is such a public law as courts take judicial notice of. A statute giving a lien, though applicable only to certain designated counties, is a general law.

Collins v. Cowan, 52 Wis. 634.

General Opinions.

Chapter 42 is an act to authorize the county of Dunn to construct and maintain a free wagon bridge over and across the Chippewa River in Dunn County at a point designated by the county board of said county.

I think this is a general or public act.

Just what the nature of the aforesaid mentioned acts may be probably is not very material to the matter you have under consideration, as I judge you desire to know the nature of these several acts in order that you may determine the proper method of publishing them. Each of them, however, except Chapter 39, whether they be general or private, is required to be published in the official state paper by the express terms of Section 329, which provides that every general law and all laws affecting counties, towns, cities, villages and school districts, public roads, highways and bridges and the taxes to be raised therein or therefor and all laws for the preservation of fish or game shall, before they take effect, be published in the official state paper. Under this provision, a law may not be a general law within the meaning of Section 21, Article VII, Constitution Wisconsin, and yet it is required to be published if it affects or pertains to any one of the several subjects mentioned in that section. A law may be general and yet be local, in the sense that it affects particularly one locality, and Section 329 was designed to require publication, not only of general laws proper which affect the whole state, but also those laws affecting localities, such as counties, towns, etc. An act may be general within the meaning of Section 21, Article VII, and also local within the meaning of Section 18, Article IV, constitution Wisconsin.

Yellow Riv. Imp. Co. vs. Arnold, 46 Wis., 214.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Joint High Schools.—Sufficiency of notice given as to voting to organize such.

HON. C. P. CARY,

April 7, 1905.

State Superintendent,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 5th inst., asking for my opinion as to whether the notice of ten days given in respect to voting upon the question of a town free high school jointly by the village of Waunakee and the town of Westport, Dane County, was sufficient, and have given the same careful consideration.

You state that, "On Tuesday, April 4th, 1905, the electors of the incorporated village of Waunakee and of the Town of Westport, Dane County voted upon the question of organizing what is known as a town free high school. The district will of course be known as a town free high school district. The vote in the village gave a majority of about one hundred in favor of the proposition and in the Town of Westport the majority was fourteen."

You further state: "In giving notice of the election upon the question of establishing a free high school district the provisions of Section 871 relating to special charter elections were followed and only a ten days notice was given in each, the village and the town."

The statute providing for the establishment of free high schools is Section 490 of the Statutes of 1898, or in case of such being established by adjoining towns, Section 491 of the Statutes of 1898. But Section 491, as amended by Chapter 57 of the Laws of 1899, makes the provision for a notice to be given as to voting upon such question, the same as that provided in Section 490.

Section 490, Stats. of 1898, provides that, "notice of such purpose. . . . be given in the manner provided for notifying a special district meeting, town meeting or charter election."

The elections in this instance were held, one in a town and one in an incorporated village. The notice required for a charter election in an incorporated village is ten days, as provided in Section 871, Stats. of 1898, and as ten days notice was given in this case there is no question but what the no-

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tice given in the village of Waunakee was sufficient. More difficulty however arises in regard to determining what if any notice was required in the town of Westport. The words of this statute, Section 490, in regard to the notice to be given in such a case are not clear nor explicit. It says: "provided, notice.....be given in the manner provided for notifying a special district meeting, town meeting or charter election." The notice required to be given for a special district (school) meeting is six days. (Section 426 Wis. Stats.) The notice required to be given for charter election is ten days, (Section 871, Stats. of 1898) while for a town meeting except special town meeting, no notice whatever is required, (Section 782, Stats. of Wis.) except the notice required to be given by Section 22, Stats. of 1898, in respect to a general election which should be a ten days notice.

I am inclined to take the view that in enacting Section 490, Stats. of Wis., the legislature intended that the notice required to be given should be such notice as is required to be given for a special district school meeting, a town meeting or a charter election, respectively, when either should be held or when such vote should be taken at any such meeting, that is to say, if the vote were to be taken at a special district school meeting, the notice should be at least six days; if at a charter election the notice should be at least ten days, while if the vote should be taken at the town meeting, no time of notice is required to be fixed therefor, and that any notice given which should apprise the voters of the business to be transacted at the time, or even if the matter should be brought up without notice and a vote taken thereon, such vote would be sufficient.

The legislature may have had in mind in enacting this statute that a town meeting was a gathering occurring but once a year and of such general importance and extensive powers, that it was unnecessary to give notice of acting upon the question of forming such school districts. All the voters of the town are informed by law of when and where this meeting is to be held and of its power and the extent of its authority to transact business for the town.

In addition to this it appears by your statement that ten days notice was actually given in the Town of Westport that a vote on this question would be taken at the annual town meeting, and while the question is not absolutely clear, I am con-

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strained to hold that the notice given was sufficient, and that the vote taken upon the question of establishing this joint high school at the meeting was valid and sufficient.

The provisions of some other statutes in respect to vote to be taken at a town meeting, rather support the thought that when a notice is given, a ten day notice would be the proper one. It is so provided in Section 22, Stats. of 1898, and a like provision is made in Chapter 338 of the Laws of 1899, in respect to voting on the question of changing the place for holding elections. It may be contended with some considerable show of reason that the word, "special" as used in Section 490, Stats. of 1898, should apply not alone to district (school) meetings, but also to town meetings or charter election, so that it would read, "provided notice be given, in the manner provided for notifying a special school meeting, special town meeting or special charter election," but I think there are good reasons for not giving the statute that construction as applied to charter elections, it would not change the the notice to be given. If so applied to town meetings it would require a notice of at least twenty-one days to be given. (Chapter 309, Laws of 1903). I can see no good reason for giving it such construction and it would almost do violence to the statute itself by reading into it in two places the word "special" which is not inserted therein, and which appears to me to be unreasonable to insert.

As before stated the statute itself is not clear and is a difficult one to construe. In this respect it is more in need of legislative amendment than the construction of the courts, but on the whole I conclude that the notice given was sufficient, and the election held, legal.

You further ask whether the legislature has power to pass a remedial act validating the election of the electors in the town of Westport and Village of Waunakee or in the town only, if notice was sufficient in that particular case. In reply I would say that no remedial act is necessary as to the Village of Waunakee where the notice was certainly all the law requires. I think there is no question but that the legislature could pass an act validating the election held in the Town of Westport if that should be deemed necessary.

Yours very truly,

L. M. STURDEVANT,
Attorney General,

General Opinions.

Health.—Public. Not necessary for a body to be embalmed before delivery to common carrier.

April 7, 1905.

R. P. DICKINSON,
Superintendent Chippewa County Asylum,
Chippewa Falls, Wis.

DEAR SIR—I am in receipt of yours of the 6th inst., in which you state to me that Rule 5 adopted by the State Board of Health provides that the agents of all common carriers shall not receive any dead bodies unless they are properly prepared for shipment, and you ask my opinion as to whether or not, in the compliance of such rule, a body must be embalmed before it is delivered to a common carrier for transportation.

I have in my possession the rules adopted by the State Board of Health, but I do not find the rule you refer to. Rule 5 as printed in the "Circular issued to Health Boards and Health Officers," at page 46, provides that the bodies of persons dead of diseases that are not contagious, infectious or communicable, may be received for transportation to local points in this state when encased in a sound coffin or metallic case and inclosed in a strong wooden box securely fastened so it may be safely handled.

There is another Rule 5 at page 48, relating to contagious diseases, but neither of them seems to be the one referred to by you.

Sec. 4608c Wis. stats. 1898 provides how the body of a person who has died of any disease that is not contagious, infectious or communicable may be transported to any point within this state, and provides that such body must be encased in a sound coffin or strong metallic case and inclosed in a strong wooden box securely fastened. This is substantially the provision prescribed in Rule 5 above referred to, adopted by the State Board of Health in 1902. There is nothing in the rule or in the statute which provides for embalming the body. Under sec. 4 of chap. 406, laws of 1903, it is provided that, upon the receipt of any body at the State University or any medical college, it shall be properly embalmed for preservation. This undoubtedly provides for embalming after the receipt of the body at the University or medical college and strongly indicates that it is not contemplated by the act to provide for embalming

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before the body is delivered to the common carrier for transportation.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Corporations organized to manufacture butter and cheese and also transact other business must pay usual fee.

April 7, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of your favor of the 6th inst., inclosing copy of articles of incorporation of the Consolidated Highland Creamery Company, with the request that I give you my opinion as to the fee to be paid for filing said articles in your office.

The business of this corporation, as stated in Article I. is as follows:

“To manufacture, store, buy, sell, transfer, deal and traffic in, either in the state of Wisconsin or elsewhere, butter, cheese and all other milk products. To buy, sell, deal and traffic in cream separators and other dairy supplies, either in the state of Wisconsin or elsewhere, and such corporation shall have power to purchase, own, lease or sell any real estate or personal property, either in the state of Wisconsin or elsewhere, when the same or any other part thereof shall be useful or convenient for the purpose of the corporation.”

Under the provision of chapter 238, laws of 1901, the fee for filing articles of incorporation for the manufacture of beet sugar, butter, cheese or other dairy products, is fixed at ten dollars.

There are some other exceptions provided for not necessary to enumerate, but corporations having a capital stock are required to pay twenty-five dollars if the amount of capital stock is fixed at twenty-five thousand dollars or less, and one dollar for each additional one thousand dollars. The capital stock of this

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corporation is fixed at fifty thousand dollars, and it is organized not only to manufacture and deal in butter, cheese and other dairy products, but also to deal in machinery. The fact that the manufacture of butter and cheese is combined with other business will necessitate this corporation's paying the usual fee on fifty thousand dollars capital stock, viz., fifty dollars in this instance. If this is not true, then any corporation, by organization to manufacture butter or cheese might combine with that business any other business and thus escape the payment of the regular fee provided by statute. This corporation would also be authorized under its articles to purchase, own and sell any real or personal property, useful or convenient for the purpose of carrying on its business. It could therefore own a large amount of real estate on which to build its store houses for the purpose of dealing in cream separators and other dairy supplies. In providing the lower fee for creameries and cheese factories, it is not intended to authorize this business to be joined with some other without payment of the extra fee.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Elections.—Pasters upon official ballots are prohibited unless candidate dies, declines or removes from district. Then committee may fill vacancy and correct ballot by pasters.

April 10, 1905.

JOSEPH W. COLLINS, *District Attorney,*
Port Washington, Wis.

DEAR SIR—I am in receipt of yours of the 5th inst., in which you inclose copies of some official ballots, on which there appear pasters, and you ask my opinion upon the following relative thereto:

1. "Does the word 'over' as used in the following sentence taken from section 3 of chapter 457, laws of 1901, mean upon: "No pasting names over a ticket or over any names thereon shall be allowed and no names so pasted shall be counted except as provided in section 34'—"

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I see nothing indefinite or uncertain in this language. It means that using pasters on official ballots is prohibited, and specifically provides that, if such pasters are used, they shall not be counted, except where they are authorized by section 34, which provides:

If a candidate declines, dies or removes from the district from which he was a candidate, the political committee of the organization of which he is a candidate may make a nomination to fill the vacancy and provide the election board with pasters containing the name of such nominee only, which shall be pasted upon each of the official ballots by the ballot clerks before signing the initials thereon and delivering them to the voters.

If the pasters were placed on the ticket under this provision, then they should be counted; otherwise, not.

2. "If pasters are allowed on the ballot and they are placed over any name on the ballot and a cross made at the head of the column, should the vote be counted for the person whose name has been so covered?"

If the paster is placed on the ballot under the provisions of section 34, last referred to, the ballot should be counted for all of the candidates appearing in that column. If the paster was placed on the ballot by the voter, and then the ticket marked in the circle at the top, it should be counted for all of the candidates appearing in that column, with the exception of the name placed on the ballot by means of the paster. The name under the paster should not be counted, since it is evident that the voter, by covering it up with the paster, did not intend to vote for that candidate. It should be considered the same as if he had erased the name. The intention of the voter should govern in this matter, since that is the object to be arrived at in all cases where it is possible to do so without violating the plain provisions of the statute. It would be unjust to count this vote, for the very good reason that it appears upon the face of the ballot that the voter did not vote for that candidate and, while his vote cannot be counted for the candidate he actually intended to vote for, because he has voted in a manner forbidden by statute, yet he has not by that act given his assent to having his vote counted for the candidate whose name he has in effect erased from the ballot.

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3 "Are the words 'must write' in the following sentence taken from section 2, chapter 457, laws of 1901, mandatory or directory: 'If he wishes to vote for a person for a certain office whose name is not on the ballot, he must write the name in the blank space under the printed name of the candidate for the office.' The ballot should not be marked in any other manner?"

This provision appears to be a statutory direction authorizing a voter to vote for a person not on the official ballot. If he wishes to vote for such a person, he must comply with the statutory provision. I have no doubt that the words "must write" would include the right to print the name on the ballot instead of writing it as we generally understand that term. but he cannot violate the law by putting a paster on the ballot instead of writing the name of his candidate as provided by statute. If he cannot write, there is a provision by which he may be assisted in preparing his ballot, so that he is protected, although he may not be able to write the name of his candidate.

4. "If a paster is put on the ballot as shown in Exhibit B and the name above it is crossed out and there is no other mark on the ballot, should the name on the paster be counted or should the ballot be treated as a blank ballot?"

Exhibit B shows a ballot with the paster in the Democratic column pasted upon the ballot for the office of alderman. The ballot is unmarked except that, in the square where the paster is placed, the candidate's name is crossed out with a lead pencil. No marks are placed at the head of the ticket in the circle nor in any of the squares in that column or in any other column on the ticket. The ballot is a blank ballot and cannot be counted for any candidate appearing on the ticket.

5. "Should paster on ballot as shown in Exhibit C be counted as a vote for name on paster, the same as though it had been written on the ballot, there being no other mark on the ballot?"

Exhibit C shows the same state of affairs as exists with respect to Exhibit B, except that the paster is placed in the column headed "Individual Nominations.. This vote being apparently attempted to be voted by a paster, it cannot be

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counted for that reason, if for no other, and the ballot is in legal effect a blank ballot.

“A ballot put in without any mark shall not be counted and a ballot not marked at the top shall be counted only for the persons for whom the marks therein are applicable.”

Rule 6, sec. 57, Wis. stats. 1898.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Where life interest in estate is bequeathed only that can be taxed, remainder being taxed when it is known when and who shall take it.

HONORABLE M. S. GRISWOLD,
County Judge,

April 11, 1905.

Waukesha, Wis.

DEAR SIR—I am in receipt of yours of March 23d, in which you ask my opinion upon the following statement: The estate of George H. Laffin of your county amounts to something over \$60,000; one-third of the estate is to go in trust to a trustee and the income to be paid for life to Arthur K. Laffin, a son of the deceased, who has no issue. In case he dies without issue, on his death the principal of the trust fund is to be paid to such of his nephews and nieces, who will be grandchildren of the testator, as he may appoint and, in case he fails to make such appointment, then to testator's other children.

You desire my opinion as to whether you can go further in this case as to said trust fund than simply to value the life interest of the life beneficiary and tax that and leave the fixing of the tax on the aggregate reversionary interest until the contingency arises when it may be known who and how many will take it.

The New York authorities appear to hold that it is the exercise of the power of appointment, and not the creation of the power, which fixes the transfer that the statute makes taxable.

Matter of Delano, 176 N. Y. 486 and cases cited.

In a case very like the present one, where a part of an estate was devised and bequeathed to an individual during his lifetime, with power of appointment, it was held that the remain-

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der was not taxable until the time for the exercise of the testamentary power of appointment conferred on the life beneficiary.

Matter of Howe, 86 App. Div. 286.

Upon the facts stated, it would appear that the remainder of the estate bequeathed to trustees would not be taxable until the power of appointment had been exercised by Arthur K. Laflin or, upon his death, without exercise of such power.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Insurance.—Fire insurance company not authorized to insure against damage caused by leak of automatic sprinkler unless it complies with 1966-32.

April 11, 1905.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—Yours of the 8th inst., received, in which you inclose a letter written by the manager of the Springfield Fire and Marine Insurance Company, which states that in 1896 the legislature of the Commonwealth of Massachusetts enacted a law authorizing fire insurance companies doing business in that state to insure against damage caused by accidental leakage of automatic sprinklers. The company incloses a form of policy used in insuring these risks, which it is stated has been approved by the Commissioner of Insurance of the State of Massachusetts, and the company applies to you for permission to transact this class of business in this state.

You desire to know whether, under our statute, the company may be permitted to write such insurance in this state.

The general rule is, that corporations created in one state may transact such business as their charters authorize, in another state, provided the business so transacted be not inconsistent with the laws or policies of that state.

Conn. Mut. Life Ins. Co. vs. Cross, 18 Wis. 116.

A corporation created by the laws of one state has no power to do any corporate act in another state except by express or

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implied consent of the latter state and upon such terms as it shall prescribe.

Morse vs. Home Ins. Co., 30 Wis. 496.

The State may exclude a foreign corporation entirely. It may restrict its business to particular localities, or it may exact security for the performance of its contract with its citizens.

Lewis vs. Am. Savings & Loan Assn., 98 Wis 203, 220.

The charter of this corporation on file in your department provides that it may insure against loss by fire and against maritime losses. The form of policy submitted provides for insurance

“against all direct loss or damage caused by water discharged or that may leak from the automatic sprinkler system known as the now erected in or on that portion of the building occupied by the assured.”

It is only necessary therefore to inquire whether our statute authorizes a fire and marine insurance company to do this class of business in the state of Wisconsin. It appears to me that this class of insurance falls within the class of insurance known as casualty insurance, which is regulated by statutory provisions in this state, and is an entirely separate form of insurance from fire and marine insurance. Sec. 1896 Wis. stats. 1898 provides for the formation of corporations for the purpose of insuring dwellings, stores and buildings and of any kind of personal property against loss or damage by fire, and, when such purpose shall have been expressed in their articles of organization and patent, it may insure vessels, boats, etc., against loss or damage by all risks of lake, river, canal and inland navigation and transportation. So, as to a domestic corporation, there is no authority under our statutes for joining the business of fire and marine insurance with casualty insurance. Under chap. 434, laws of 1901, all foreign corporations doing business in this state are subjected to all the liabilities and restrictions that are or may be imposed upon corporations of like character organized under the laws of this state and have no other or greater powers.

If this corporation is authorized by the laws of the State of Massachusetts to engage in this class of insurance busi

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ness, it is probable that it might be authorized to transact the same business in this state by complying with the statute relative to foreign casualty insurance companies, as provided by sec. 1966-32 and following sections.

Yours truly,
L. M. STURDEVANT,
Attorney General.

County Boards.—Can pass resolutions having advisory control over trustees in charge of county asylums.

April 11, 1905.

MR. FRED ARNOLD,
District Attorney,

Eau Claire, Wisconsin.

DEAR SIR—I am in receipt of yours of the 25th ult. in which you inquire,

“Aside from the question of its expediency or advisability, and in the absence of any adverse regulations by the State Board of Control, can the County Board legally adopt the following: “Resolved by the County Board of Supervisors of the County of Eau Claire that the trustees of the Eau Claire County Insane Asylum adopt some method of identifying its inmates and require compliance therewith, so that any one of such inmates escaping may be recognized and returned?”

In reply I would say that I presume your county board could legally adopt or pass such a resolution as you mention, but I am of the opinion that it would only have an advisory effect upon the trustees of a county insane asylum organized under the provisions of section 603 et seq. of the Stats. of 1898. Under the provisions of Sec. 604a, Stats. of 1898, as amended by Chapter 73 of the laws of 1899, such county asylums “shall be governed” by a board of trustees to be appointed by the county board. Such board of trustees is evidently given full control and charge of such asylum by the plain provisions of the laws relative thereto, and I do not see that your county board can exercise any direct control over such asylum.

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If an opinion is desired as to whether the trustees should adopt such a resolution as you mention, I would say that I am of the opinion that they could adopt any reasonable method of identifying the inmates thereof, such as would protect their lives and the safety of the public from violent acts on their part.

I can see that the adoption of any distinctive garb might be very objectionable and great care ought to be used in respect to an identifying mark and whatever is done in that respect ought to be done under the direction of a physician. A distinctive garb might injuriously effect unstrung nervous system. I have consulted with the secretary of the Board of Control in respect to the substance of the resolution you mention and he says that they have in use a slip attached to the inside of the vest or pants giving the name of the person and the institution of which he is an inmate. I think the officers of your asylum might receive some valuable suggestions by corresponding with the secretary of the state board of control in regard to the subject. He also says above all things not to adopt any distinctive garb, publish the names of the inmates or do any act which gives publicity to the fact that they are held in that institution as the result would not only injuriously affect them but would injure the feelings of their friends and relatives.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Elections.—Not necessary to publish official canvass of votes for supreme judge and state superintendent with canvass of county judge and county superintendent in each county.

April 12, 1905.

OTTO REINBOLD, *County Clerk*,
Chilton, Wis.

DEAR SIR—Yours of the 11th inst. received. You say your district attorney holds that, according to section 84 Wis. stats. 1898 the canvass of supreme judge and state superintendent of schools should be published with the canvass of the county judge and county superintendent of schools of your county; that a

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controversy has arisen over the proper interpretation of this section of the statute, and that it has been agreed to leave the question to me.

I assume that you mean by this that the district attorney of your county concurs in your asking me to give you my interpretation of this section. With that understanding, I am willing to do so.

Sec. 84 applies to the canvass of votes by the county canvassers at general elections. Sec. 94t, as amended by chap. 47, laws of 1899, provides that all the provisions of law respecting the qualification of voters, the conduct of elections and the canvass and return of votes at general elections shall be applicable to judicial elections. So that the provisions of sec. 84 referred to by you are applicable to the canvass and publication of the result of your judicial election.

Under sec. 83, after a general election, the county board of canvassers make out five separate statements, viz.:

1. For each state officer voted for and representatives in Congress.

2. The votes given for electors of president and vice-president.

3. The votes given for a senator when the county alone does not constitute a senate district.

4. The votes given for member of assembly when the county alone does not constitute an assembly district.

5. The votes given for senators and members of assembly when the county constitutes one or more senate or assembly districts.

After this is done, under sec. 84 they are to determine the persons who have been by the greatest number of votes elected to the several county offices and also the persons who have been elected as members of the senate and assembly when the county constitutes one or more senate or assembly districts.. This determination is to be reduced to writing attested as correct and this latter statement published in a newspaper of the county. This latter statement is, according to the plain words of the statute, to be published, but there is no provision for publishing all of the statements provided for in sec. 83. That all of the statements are not to be published further appears from the fact that where a senatorial district comprises more than one county the board is to make duplicates of the statement of

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such votes, deliver it to the county clerk, who is to deliver it to the senatorial district canvassers. (Sec. 86).

Of the statement and certificate of votes given for each state officer and for representative in Congress, and also the statement and certificate of votes given for electors of president and vice president, the county clerk is required to transmit by mail one copy (of each) to the Governor, Secretary of State and State Treasurer. (Sec. 87).

After the state canvass is made, the Secretary of State is required to publish a certified statement of the canvass in a newspaper printed at the seat of government. It seems to me, therefore, that the provision of the statute referred to does not contemplate the publication of the whole list of candidates, state, county and national, for, if such were the case, there would be a publication of a portion of the votes given for those officers in every county of the state, which would be a useless expenditure of money, since the result of the completed canvass made at the seat of government is required to be published after the state canvass is made; and, since the provisions of the law respecting the canvass of votes returned at general elections are to apply to judicial elections, I think the publication made in your county should be restricted to a publication of the certificate and statement made under Sec. 84, as to county officers only.

Under the provisions of Sec. 83, no determination is made by the canvassers as to what persons are in fact elected, but a statement is made of the whole number of votes given for each of the several officers therein named. Under Sec. 84, however, the canvassers are required to determine who have been by the greatest number of votes elected to certain offices. This they can determine because of the votes for such offices are cast within the precincts of the county, and it is this determination which is required to be published in the newspaper of the county. The votes cast in the county for officers elected throughout the state at large or not wholly within the county are certified under the statute by the board of canvassers and returns made to other officers, but no determination is made as to what particular candidates are elected. There is no reason, therefore, why the canvass should be published as a whole in each county.

Yours truly,

L. M. STURDEVANT,

Attorney General.

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Inheritance Tax.—County treasurer has no right to require certified copy of order fixing amount of tax before receiving payment of same.

April 13, 1905.

OTTO DORNER,
Asst. District Attorney,
Milwaukee.

DEAR SIR—I am in receipt of yours of the 12th inst. in which you say that, in the matter of the estate of William Geuder, pending in your county court, an order was entered determining the inheritance tax, but that the county treasurer refuses to receive payment of the same unless a certified copy of the order fixing the tax be produced and filed with him. You state that the attorneys for the executor contend that there is no warrant in law for requiring such a certified copy, and that your office is called upon for an opinion in the matter. You therefore submit the question to me.

Section 5, Chap. 44, Laws of 1903, provides for the payment of the tax to the county treasurer of the county in which the county court is situated, and that the treasurer shall give every executor, administrator or trustee duplicate receipts of such payment, one of which he shall immediately send to the Secretary of State. Sec. 18 of the same act provides that each county court shall, on January, April, July and October first of each year make a report in duplicate upon forms furnished by the Secretary of State, containing all the data and matters required to be entered in the books kept in the county court.

These are the only provisions I can find which pertain to the matter you refer to and neither of them requires a certified copy of the order to be furnished to the county treasurer at the time of the payment of the tax. I think your county treasurer is in error in supposing that he has a right to require such certified copy.

Yours truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Fees.—Agent appointed by governor to go to another state with requisition papers entitled to his compensation whether trip is successful or not.

W. K. PARKINSON,

April 17, 1905.

District Attorney,

Phillips, Wisconsin.

DEAR SIR—Your letter of the 14th inst., has been received. It is my opinion that the agent appointed by the governor to go to another state with requisition papers for a fugitive from justice is entitled to his compensation whether his trip was successful or not.

Section 4843 contains the following provision:

“The compensation of such agent shall be eight dollars per day for the time necessarily devoted to the performance of his duties and his actual and necessary expenses for such time, which compensation and expenses shall be allowed by the county board upon the presentation thereto of an itemized and verified account, stating the number of days he was engaged and the number of miles travelled and each item of expense incurred as and while acting as such agent.”

It is to be presumed unless the contrary is shown that the agent performed his duties, whether he was successful in capturing the fugitive or not.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Bills Legislative.—Bill 171a considers streets, not as a whole, but in sections of 500 feet each.

April 19, 1905.

HON. JOHN H. SZYMAREK AND HON. AUGUST DIETRICH,

Assembly Chamber,

Madison, Wisconsin.

DEAR SIR—I have your communication of this date, in which you ask for my opinion concerning the construction of Assembly Bill No. 171a.

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That bill contains the following provision: "Nor shall said residence district include the premises abutting that portion of any street where for a distance not less than five hundred feet in length, exclusive of intersecting streets, not less than sixty per centum of the foot frontage of buildings is actually used for and devoted to commercial, mercantile and other business purposes."

You state that Williamson Street in the city of Madison is approximately 7200 feet long and that there is only one portion thereof where the premises abutting on such street for a distance of five hundred feet in length not less than sixty per cent. of the foot frontage of buildings abutting thereon is actually used for merchantile purposes, and ask whether, under the provisions of this bill, the whole street would be exempt from the "residence district" as defined in Bill 171 A.

The language of the bill is this: "nor the premises abutting that portion of any street." It is my opinion that the bill does not consider streets as a whole, but in sections of five hundred feet. Therefore, if there is but one such section of Williamson Street, that section only would be exempt from "residence districts" as defined in the bill. It is my opinion, upon the facts as stated by you, that all of Williamson Street might be included in a "residence district" except that portion, five hundred feet in length, in which sixty per cent. of the foot frontage of buildings aggregating twenty-five per cent. of the total foot frontage is actually used for and devoted to mercantile purposes.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Waterworks, etc.—Surplus earnings of. Constitutional law. Municipal ownership of public institutions. Power of cities to engage in business for profit.

April 21, 1905.

HON. ROBERT M. LaFOLLETTE,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—You have asked my opinion as to the constitutionality of Bill Number 382A, a bill which authorizes any city of the first class owning and operating a waterworks system to apply the surplus earning thereof to the construction and election of public school houses and additions thereto. The bill provides as follows:

“The common council of any city of the first class, whether operating under a general or special charter, owning and operating a water plant or system may by resolution duly passed appropriate the surplus earnings of waterworks, plant or systems for the purpose of constructing and erecting public school houses and additions thereto, provided, however, that in case there is a bonded indebtedness against said waterworks, plant or system, then and in that case not any of such surplus earnings shall be appropriated and used as above stated, unless there is on hand a sufficient sum of money to pay two years installment on principal and interest.

Whenever the “surplus water fund of any such city is sufficient or shall exceed the sum required to pay two years installment on principal and interest of its bonded indebtedness, then and in that case the common council in any such city may by resolution or ordinance exempt the various city departments, public schools, parks and fountains of such city from paying water rates.”

In regard to the same I would say, that as there is at present but one city of the first class in this state, (Milwaukee,) in considering this question, I have examined the provisions of law relating to the construction of the water works system of that city. The work of constructing said system was authorized by Chapter 475 of the Laws of 1871. Section 14 of that act provides as follows:

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"There is hereby created for such city a separate fund to be called the water fund. There shall belong to such fund all bonds and the proceeds thereof authorized by law to be issued for the construction of such waterworks, all proceeds of all taxes levied for the construction of said waterworks all rates assessed and collected for water proceeding therefrom and all other proceeds, revenue and income of the said waterworks, and all other moneys and property in any way derived by the said city in aid of the said waterworks, or appropriated by the said common council toward the same, and the said fund is hereby exclusively appropriated and devoted to the construction of said waterworks shall be wholly completed and said bonds wholly paid."

Section 24, of said act, provides that the water board shall have power from time to time to make and enforce by laws, rules and regulations in relation to said waterworks, and before the actual introduction of water they shall make such by-laws, rules and regulations fixing uniform water rates to be used for the use of water furnished by said waterworks, and for the collection of the same and fixing the manner of distributing and supplying water for use or consumption and for withholding or shutting off the same for cause.

Section 25 of said act, provides as follows:

"All water rates for water furnished to any building or premises which shall remain unpaid for thirty days after the same shall be due shall be a lien on the lot, part of lot or parcel of land on which such building or premises shall be situated and it shall be the duty of the clerk and president of said board to furnish a certificate of such unpaid water rate and of the lot, part of lot or parcel of land on which such building or premises are situated to the comptroller of said city who shall countersign the same and the same shall have thereupon all the effect of a certificate of special assessments against such lot, part of lot or parcel of land and shall be put upon the tax roll and collected as other special assessments are collected by law."

This act has been amended several times, but I do not find

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that any of the provisions above quoted have been repealed or materially altered.

I find from subsequent legislative acts and information received through other sources that a large sum of money, running to \$2,400,000, and perhaps considerably more, has been put into the construction of said waterworks plant and that some part, the exact amount of which I am unable to ascertain, has been paid for by levy of taxes on all the taxable property of said city, and that there is at the present time quite a large amount of outstanding bonds issued for the construction of such waterworks, remaining unpaid.

Water rates or rents in a city are a special charge or an assessment made against the consumers of water furnished by the city. The amounts to be charged for water rentals by the city are presumably fixed or determined in advance upon estimates made of the cost of furnishing the same and the amount to be used by consumers, and Section 24 above quoted specifically provides that such rates should be made by such water board. The city's income from this source is not derived from a tax levied upon the taxable property in the city but from such of the inhabitants of the city as use water, so that the revenue is a special contribution from a certain class of people. Nor is the value of the premises to which water is furnished taken into consideration in determining the rate or charge therefor. A non-resident property owner does not contribute to this fund except insofar as the original cost of construction of the waterworks system may have been paid for by the levy of a property tax.

Further by the provisions of Section 25 of said act above quoted, the water rates are made a lien against the premises to which water was furnished. On the other hand public schools are supported, except as aided by interest on state funds, and the proceeds of certain fines, by general taxes levied upon all the taxable property of the school district. Assuming that the boundaries of the school district in a city of the first class are identical with the city boundaries, the school tax is levied upon all the taxable property of the city. It follows that in applying the surplus water rates to the erection of school buildings or support of schools, the city takes from a fund raised by an assessment or its equivalent upon a class of people or property and applies it toward a fund which under our laws

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is required to be raised by a tax upon all taxable property in such city. It is equivalent to taking the money from A., a resident of the city who uses city water, and applying it to the payment of the school taxes of B., a non-resident, or one who does not use water and pays no water rents. It is using this surplus water fund to pay school taxes, just as certainly and almost as directly as if the city treasurer should take money from the surplus water fund, and when taxes are levied, pay upon the levy against each property owner, a certain percentage of his school tax. If the property owners and water users were identical as owners of property and as to water used no injustice nor inequity would result from such a use of the surplus water fund, but as a fact the tax payers and water users are not identical. The question, therefore, is can this legally be done? In determining this question several other questions of no inconsiderable import are brought to my attention,

1st. Have cities owning water plants the power to levy water taxes in excess of the cost of furnishing water to consumers?

By Section 25, above quoted, water rates are placed upon much the same basis as special assessments against premises upon which it is used. It is my opinion that no citation of authority is necessary to support the proposition that special levies cannot be made against property in excess of the costs of the improvements, or benefits secured, nor do I consider that water rents stand upon any different footing. The cost of water service cannot be accurately determined at the time the change is made and it may be necessary for the city to preserve a sufficient fund not only for repairs but for emergencies, but the city furnishing water can and should be able to determine its cost at the end of the year or period of years, and it appears to me that the excess so collected does not belong to the city but to the water consumers and should either be returned to them or applied in reduction of subsequent water rents. This is certainly true unless the legislature has power to authorize cities to conduct the business of furnishing water for profit or as a source of general revenue to a city.

Consideration of this latter question leads into a new and undetermined field of inquiry, upon a question which I apprehend will in the near future be a region of research and

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inquiry, as cities shall take upon themselves the business of owning, controlling and operating public utilities such as waterworks, gas, electric lighting and street railways. In the limited time which I have had for research into this question, I have found but little authority, and that only incidental to the question before us.

In the case of Attorney General vs. City of Eau Claire, 37 Wis. P. 400, the court held that, "Where a city is authorized to erect and maintain a dam for a public municipal use, the legislature may also empower it to lease any surplus water power created by such dam, but the maintenance of a dam for the purpose of leasing of water to private persons or private use, is not a municipal or public purpose, for which a municipal corporation can be authorized to exercise the power of borrowing money and levying taxes."

And the court adds as a query, whether such a corporation could be empowered to erect and maintain a dam for such a purpose independently of taxation, but the question was left undetermined, and I conclude from that decision that if the city had erected a dam, constructed waterworks, or expended money in any other manner upon a project of general public municipal use, and was able in addition to lease power or water to individuals for private use, that it might do so and the revenue derived therefrom could be turned in to the general fund of the city.

A very interesting question along this line of inquiry is determined in the 155th Mass., Page 598, that being an opinion rendered by the supreme court on a question submitted to that court by the legislature in respect to determining whether the legislature might pass an act authorizing cities to purchase at wholesale and sell to their inhabitants, coal and wood. The majority of that court decided that question in the negative, but Justice Holmes, now one of the justices of the Supreme Court of the United States, said in a dissenting opinion, "I am of the opinion that when money is taken to enable a public body to offer to the public without discrimination, an article of general necessity the purpose is no less public when that article is wood or coal than when it is water or gas or electricity or education, to say nothing of cases like the support of paupers or the taking of land for railroads or public markets. I see no ground for denying the power to enact the laws mentioned in the questions proposed."

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Justice Barker of that court also dissented, and his answer to the question was, "Yes, if the necessities of society, as now organized, can be met only by the adoption of such measures, and No, if there is no such necessity, but merely an expediency for the trial of an experiment."

Again it is held the delegation of power to sell water and fix rates to the department of public works for use outside of the city is not void, for the reason that the city is not obliged to sell for that purpose.

City of Westport vs. Martin, 62 Mo. App., 647.

Smith in his new work on Modern Law of Municipal Corporations, Vol. 1, Paragraph 574, and cases cited, considers it to be the general law that power to engage in trade cannot be granted to cities, and in support of that proposition cites the Massachusetts case above referred to.

The great bulk of authorities relating to powers of cities are almost exclusively limited to determining the authority of cities in respect to a debt or taxation, rather than with the management of a surplus or determining whether cities can engage in a profit-making business on behalf of all their inhabitants.

But I do not find it necessary to determine the question of their power to so engage in profit-making business, in rendering this opinion.

I conclude that the city water rents in the only city of the first class in this state, being made a lien upon the premises as provided in Section 25 of the act above quoted, are an assessment thereon and, being a claim of that nature, their amount cannot exceed the actual benefits secured: that the surplus arising each year should be applied at the end of each fiscal year, in reduction of water rents for the ensuing year, or by return thereof to the water consumers *pro rata*; that in fact there should be no surplus, after payment of the cost of construction and expense of maintenance; but, if the city has paid the cost of construction, either by general taxation for the payment of water bonds or direct taxation for construction of water works, and a surplus arises after making reasonable charge for water service rendered, it would be entirely just, equitable and legal for the legislature to provide to have such surplus returned to the city, in some manner, until the amount the city had invested in the construction of water works

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and interest thereon should be fully paid. As the cost of building school houses in the city is an expense for which all the taxable property of the city is liable, it would be practically a return to the city, to apply the surplus water revenue for that purpose, until the amount so expended by the city should be fully paid with interest. But if the water works is not indebted to the city for construction thereof, I have grave doubts as to the constitutionality of the act. It amounts to taxing one class of people, the water consumers, to pay a part of the school tax, which is a liability of all the taxable property of the city. In certain instances, which must exist in such a large community, it is taking the property of "A" to pay "B's" taxes.

The legislature has no power to pass such an act - rather, such an act is void, even if there is no constitutional prohibition.

Durkee vs. Janesville, 28 Wis. 464.

In which case the following is cited from the opinion of U. S. Supreme Court in the case of *Calder vs. Bull*, 3 Dallas 387:

"I cannot subscribe to the omnipotence of a state legislature, or that it is absolute and without control, although its authority should not be expressly restrained by the constitution or fundamental law of the state. . . . The nature and ends of the legislative power will limit the exercise of it. . . . There are certain vital principles in our free republican governments, which will determine and overrule an apparent and flagrant abuse of legislative power: as to authorize manifest injustice by positive law; or to take away that security for personal liberty, or private property, for the protection whereof the government was established. An act of the legislature (for I cannot call it a law) contrary to the great first principles of the social compact, cannot be considered a rightful exercise of legislative authority. . . . A few instances will suffice to show what I mean. A law that punishes a citizen for an innocent action, or, in other words, for an act which, when done, was in violation of no existing law; a law that destroys, or impairs the lawful private contracts of citizens; a law which makes a man a judge in his own cause; or a law which takes property from A and gives it to B. It is against all reason and justice for a people to entrust a legislature with such powers, and therefore they cannot be presumed to have done it. The genius, the nature, and the spirit of our state governments, amount to a prohibi-

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tion of such acts of legislation, and the general principles of law and reason forbid them."

See also, *Gulf, Colorad & Santa Fe R. R. vs. Ellis*, 165 U. S. 150.

Except as a repayment of money expended by the city in construction of the water works system, I regard this act unconstitutional upon another ground, viz., as a violation of section 1 of article VIII of the State Constitution, which provides for a uniformity of taxation of property. As before stated, by the laws of this state the whole taxable property of the city is liable to taxation for the support of schools and construction of school buildings.

If the surplus of the water rent income is used for the support of schools, any tax payer who is also a water user and who, by paying water rents, assists to create the surplus, is thereby paying a greater portion of the school tax than other tax payers who do not use water. The taxation as to him is not uniform, but is unjust and unequal, while a non-resident tax payer or one who does not pay water rent enjoys an advantage over others in having a portion of his school taxes paid by the resident tax payer who uses water. This difference may be small in individual cases, but not so infinitesimally small as to be unworthy of notice and in the aggregate, I am informed, it amounts to a large sum. Taxation must be uniform on all taxable property.

Knowlton vs. Supervisors, 9 Wis. 410,
Fire Dept. vs. Helfelstein, 16 Wis. 136,
Carter vs. Dow, 16 Wis. 298,
Teny vs. Leny, 16 Wis. 566,
State vs. Heineman, 80 Wis. 253 and Cases cited,
Janesville vs. Markie, 18 Wis. 350,
Slauson vs. Racine, 13 Wis. 398,
Hale vs. Kenosha, 29 Wis. 599.

The rule of uniformity is a limitation upon the legislature.
State vs. Hastings, 12 Wis. 47.

There are numerous other important decisions of our Supreme Court upon this subject, all supporting the same conclusion, but I deem it unnecessary to make citations.

I therefore conclude that, except to the extent that the act in question may in this manner provide for a return to the city of

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money expended by the city in the construction or maintenance of the water works system with interest, it is invalid and unconstitutional. I would not, however, arrive at the conclusion that a city may not own and operate public utilities at a profit to the municipality, when taxation for that purpose is not involved.

The objections raised might be avoided if the act provided that the amount so to be paid into the school fund should be limited to the amount which the city had raised by taxation for the construction and maintenance of the water works system with interest thereon.

Very respectfully yours,

L. M. STURDEVANT,

Attorney General.

Water Works Tax.—No provisions prohibiting voters other than tax payers from voting on bonding municipality for purchase of waterworks.

April 22, 1905.

C. FRANCIS COLEMAN, *District Attorney,*
Eagle River, Wis.

DEAR SIR—Yours of the 21st inst. received. You ask me whether, under sec. 942a Wis. stats. 1898 anyone but tax payers has a right to vote at a special election held for the purpose of bonding a municipality for the purchase of water works.

Under sec. 942 any city or village may borrow money and issue its negotiable bonds for the purchase of water works, and I assume it is under this section, instead of under section 942a, that you are proceeding. This section of the statute was amended by Chap. 309, laws of 1899, so as to give a county, town, village or city the right to issue its negotiable bonds for the purpose of purchasing, constructing, or maintaining telephone lines and exchanges, and a new section was added, known as section 942a, providing that no county bonds shall be issued for the purchase or erection of telephone lines and exchanges unless certain requirements shall be first complied with, and that a city or village shall not issue bonds for more than fifty per cent. of the entire cost of the telephone lines and exchanges, and it is provided that only tax payers shall be entitled to vote at any election held for the purpose aforesaid.

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The "purpose aforesaid," in my opinion, only applies to an election held for the purpose of voting upon the question of purchasing, constructing or maintaining telephone lines and exchanges, but does not limit the right of any qualified voter to vote at a special election for the purpose of bonding the municipality for the purchase of water works. It seems to me the provisions are very plain. The method of holding the election and voting upon the question of bonding the municipality is prescribed by sec. 943 Wis. stats. 1898, and under this section no limitation is found providing that only tax payers may vote. The provision as to tax payers therefore applies only to the special matter mentioned in sec. 942a.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Should avoid combining businesses governed by separate and special laws.

April 24, 1905.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—At your request I have examined the articles of incorporation of the Wisconsin Light & Power Company presented to your office for filing under the provisions of Chapter 86 of the Statutes of 1898.

These articles contain certain provisions which in my opinion are objectionable on behalf of the state. These are contained, 1st, in the purposes of the corporation, which includes "the building or acquiring and operating a street railway or railways," in connection with numerous other business operations.

2nd. Article III of said corporation provides.

"If the incorporators shall not hold over as directors, the stockholders shall at each annual meeting elect five directors" and

3rd, it is provided in Article V, "Any amendment to these articles of incorporation, may be made by a vote of a majority

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of the directors, at any regular or special meeting when such action does not conflict with the laws of the state of Wisconsin."

In regard to the several provisions, I would say,

First, that it should be the policy of your office and of the State, to avoid as far as possible any confusion that may arise by having a corporation file articles which combine a business, such as operating a street railway, which is governed by separate and special laws in respect to taxation and in other particulars, with other business purposes, and as no one but the state can object thereto it is safest and best to make such objections when such articles, so combining such business, are offered for filing. I regard this feature of said articles as very objectionable.

Second: Subdivision 4, of Section 1772 provides that the articles shall state, "The designation of general officers and the number of directors." The articles in question do not definitely state the number of directors.

Article III. states:

"If the incorporations shall not hold over as directors, the stockholders shall at each annual meeting elect from among their number, five directors."

This is not a designation of the number of directors, but appears to contemplate, 1st, that the incorporators, three in number, shall be its directors, but, 2nd, if they "shall not hold over," as such, that then the stockholders shall at each annual meeting elect from their number, five directors.

There is no statutory provision for the incorporators holding over as directors. Directors are to be elected by the stockholders, Section 1776, Stats. of 1898, and the organization of a corporation is not completed until directors are elected and they in turn elect its officers. The number of directors must be definitely stated and must not be in any way conditional.

3rd. The provision as to amending the article is contrary to the law as it now exists. Section 1774, Stats. of 1898, as amended by Chapter 238 of the Laws of 1901, directs how articles of incorporation shall be amended, and while the article in that respect carries in itself what may be termed an antidote for its own poison, yet I think it is objectionable to have articles cumbered up with provisions which in any respect are contrary to law, and which may hereafter lead to confusion in the minds of stockholders.

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For the reasons stated, these articles of incorporation should not be accepted, but should be returned to the incorporators for correction in respect to the matters I have mentioned.

I would add further that the last clause of Sec. 1774 Statutes of 1898, especially excepts certain clauses of business from that of corporations organized under Chapter 86; among others it enumerates, "Building or operating public railroads or plank or turnpike roads or other cases otherwise specially provided for. Street railways, are other cases specially provided for (Sec. 1862, Stats. of 1898) and I do not think that a corporation operating a street railway can engage in other lines of business except as specially provided for in Sec. 1775 and 1862a.

Section 1862 does provide for the organization of street railway corporations under the provisions of Chapter 86, but that refers only to the method of organization, not to the powers they may exercise.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—All share holders must agree to issuing preferred stock.

April 26, 1905.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—As requested by you, I have examined the second proposed articles of incorporation of the Wisconsin Light and Power Company, and am obliged to return them without my approval. The feature of these articles which makes them objectionable is contained in Article 2, in reference to preferred stock. The issuing of preferred stock is controlled by Section 1759a of the statutes of 1898, as amended by Chapter 109 of the laws of 1903. That section as amended provides:

"Corporations now existing or hereafter organized may issue preferred stock either at the time the common stock is issued in the first instance or at any time afterwards, if all share holders consent thereto. . . . but such

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preferred stock shall give no preference over common stock in the distribution of corporate assets other than profits, unless otherwise expressly provided in the articles of incorporation, and unless authorized and directed by unanimous vote of the common stockholders, which vote shall be duly recorded in the books of the corporation. . . . All profits credited to preferred stock shall be stated on certificates both of preferred and common stock."

The article (2) above referred to, provides as follows:

"The board of directors of such corporation may by majority vote at any annual or special meeting, divide the stock of this corporation into common and preferred and in such proportion of each stock as to them shall seem desirable, and at any such meeting may designate the amount of dividends which each class of stock shall draw."

You will observe by comparing the above provision of the article with the statute cited, that the articles are in conflict with the statute in this respect, that in the articles the board of directors by majority vote is authorized to divide the stock of this corporation into common and preferred, while the statute provides that preferred stock shall only be issued by the "consent of all the share holders."

The said articles further gives the directors authority to designate the amount of dividends which each class of stock shall draw, while the statute appears to contemplate that the amount of dividend shall be determined by the stockholders. Articles of incorporation which contain provisions clearly in conflict with existing laws should not be accepted for filing, and I would add that the provision named in this article, in regard to issuing preferred stock and designating the dividend thereof, would probably operate to mislead the board of directors as to the power they may exercise and might probably result in confusion and possible litigation among the stockholders.

For the reasons stated, these articles cannot be approved.

I have noted in pencil a few other clerical errors in the articles which might be corrected with advantage when the articles are redrawn, as they will have to be.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Andersonville Monument Commission.—No liability to pay for designs submitted, none being accepted.

April 28, 1905.

C. H. RUSSELL, *Secretary,*
Andersonville Monument Commission,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 27th inst., in which you submit for my consideration the following:

At a meeting of your board held January 9th, 1904, the following proceedings were had:

“Moved and carried that we submit to different artists for designs, and pay the artist whose design is accepted \$150.00, the second choice to receive \$50.00. No limit to the number of designs each artist may offer. Designs must be received not later than Feb. 28, 1905. These designs must be on a basis of not to exceed \$9500. In submitting designs there must be no mark or sign so that they may be designated. The committee to decide on best design will be the Andersonville Commission and one other person they may select. In case of a tie the four persons will select a fifth person. All bids sent to the Secretary, C. H. Russell.”

It appears from your statement that, under this resolution, you received from various artists designs for the monument required; that you have examined these designs, and that you have accepted none of them, as they are not what you desire, and you wish to know whether, under this resolution, any of the parties submitting the designs are entitled to the sums of money named in the proposition submitted.

Under the wording of the motion, you are to pay the artist whose design is accepted, \$150, and for second choice, \$50. There is nothing in the proposition submitted to the artists requiring you to accept one of the plans submitted; but, if you do accept one, of course the artist is entitled to the award offered. Since you have determined that none of the designs are suitable for the work you have undertaken, there is no liability for payment of the amount offered in case of acceptance.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Industrial School for Boys.—Boys between 8 years and 16 years may be committed by courts of record but not by magistrates.

April 28, 1905.

L. H. MEAD,

District Attorney,
Shell Lake, Wis.

DEAR SIR—I am in receipt of yours of the 27th inst., in which you state that you had two boys arrested for placing obstructions on the railway track and that they pleaded guilty, and the “magistrate sentenced them to the Industrial School for boys at Waukesha. You state that the sheriff is informed by telephone from Waukesha, that the law has been changed, and that they cannot receive any person under sixteen years of age.

Sections 4961 and 4966 of the stats. of 1898 have been amended by Chapter 50 laws of 1905. Section 4961 is amended by changing the words “ten” and “eighteen” where they occur in the third line of the section, to “eight” and “sixteen.” Section 4966 is amended by striking out the words, “courts and several magistrates,” in the second line and inserting in lieu thereof the words “courts of record.” By inserting after the word “child” in the 3rd line, the words “between the ages of eight and sixteen years,” and by striking out the words, “and they may in their discretion send to said school any such male child who shall be convicted before them” in the 4th and 5th lines, and inserting in lieu thereof, the word “or.” By striking out the words “and the county and municipal judge or magistrates,” in the 6th and 7th lines and inserting in lieu thereof, the words “the said courts.” By striking out the words, “ten” and “eighteen” in line 9 and inserting in lieu thereof “eight” and “sixteen.” By striking out of the 17th line the words, “or magistrate” and by adding the words, “in all commitments under this section, the court shall state in the commitment paper the date of the birth of the boy committed.”

You will see therefore that children between the ages of eight and sixteen years may be committed to said school by courts of record, but not by magistrates. I should advise you to apply to the court to have the judgment of conviction set aside and the defendants resentenced, but if they are between

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the ages of eight and sixteen years they may be sentenced by the court to the Wisconsin Industrial School for boys.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Titles.—Opinion as to title of certain lands in city of Milwaukee.

April 28, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I have examined the title to Lot No. 4, Block No. 2, Auer's Subdivision No. 3, being a part of the S. E. $\frac{1}{4}$ of section No. 9, in Township No. 7 North, of Range No. 22 East, in the 21st Ward of the City of Milwaukee.

The title to this property appears from the abstract to be in Wladislaw J. Gorski and Antonia Gorski, his wife, subject to a mortgage to secure the payment of six hundred dollars to Stephen H. Hoff, which mortgage was assigned Feb. 15th, 1905, to the Milwaukee Title Guaranty Company.

I have also examined the abstract with reference to the title of Lot No. 16 and the South $\frac{1}{2}$ of Lot No. 17, Block No. 17, Prospect Hill, in the 18th Ward of the City of Milwaukee. Title to these lots appears to be in Richard Hoppin, subject to a mortgage of \$3,900, dated June 23d, 1899, and assigned Dec. 19th, 1904, to the Milwaukee Title Guaranty Co.

I have also examined Lot No. 5, Block No. 19, Prospect Hill, and find the title to this property to be in Carl H. Trieschman, subject, however, to various conditions, among others, that no building shall be erected on said premises costing less than three thousand dollars and no building other than a residence shall be erected within fifty feet of the boundary line of Shepard Avenue; that no part of the premises shall be used for the sale of intoxicating liquors, nor a saloon kept thereon; that the premises shall not be used for a livery or sales stable or for any business or trade whatsoever detrimental to the interests of a first-class residence neighborhood, with the condition that the title shall be forfeited in case of any violation of the conditions named in the deed.

The land is also subject to a mortgage of \$5,000, dated

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April 16, 1904, and assigned to the Milwaukee Title Guaranty Co., Oct. 13, 1904, recorded Feb. 17, 1905, and a mortgage given by Carl H. Trieschman and Lina, his wife, to Prospect Hill Land Co., of Milwaukee, Wis., for \$1,860, dated April 16, 1904, recorded May 4, 1904. This mortgage is subject to the \$5,000 mortgage dated the same day, hereinbefore mentioned. There is no assignment of this mortgage to the Milwaukee Title Guaranty Co.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Tax should be paid on life interest and legacies.

April 29, 1905.

HON. WALTER L. HOUSER.

Secretary of State,
Madison, Wisconsin.

DEAR SIR—Yours of the 22nd inst., received. I have delayed answering this letter for some time, because I could not reply to it on the information contained in the letter of Mr. C. E. Hooker. He has furnished me with a copy of the will of Charles N. Fletcher. This will provides:

“I give, devise and bequeath unto my beloved wife Abbie A. Fletcher, all my real and personal estate of every name, nature and description whatsoever, wherever the same may be situated, to be used and enjoyed by her during the term of her natural life, while she remains unmarried, with power to sell and dispose and reinvest and again sell and dispose of the same at such times and upon such terms as to her shall seem best, and with power to use the income of the proceeds of such sale as she may desire.”

Upon the death or remarriage of the widow, certain legacies are given to the children of the deceased.

The question arises under the provisions of this will, whether the estate given to Abbie A. Fletcher, the widow is a life estate for the purpose of the imposition of the inheritance tax or

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whether it should be taxed as a whole. It is very difficult to determine from the provisions of the will what the intention of the testator was. If he intended to give his widow a right to use the corpus of the estate, the estate is all taxable and a revisionary interest to the children, if any, would not be taxable under the provisions of the will, since if it is once taxed as against the widow that would exhaust the power of taxation. The general rule is that an estate for life with a power of disposition in the legatee of the corpus of the estate renders the estate taxable in the same manner as if the will gave an absolute title to the property.

In re Cager 111 N. Y. 358 - 18 N. E. 866.

This will gives the estate to Abbie A. Fletcher, during the time of her natural life, or until she remarries. So far as this part of the will is concerned, it creates a life interest, but under the terms of the will she has a power to dispose of the property and re-dispose of it and invest the same, and then follows the clause, "and with power to use the income of the proceeds of such sales as she may desire." Taking the whole provision together, I am of the opinion that she only has a life interest in the estate and that under its provisions she has no right to use any part of the corpus of the estate, but only the income derived from the estate during her natural life or until she marries. If I am correct then her life interest in the property should be computed for the purpose of imposing the inheritance tax pursuant to the provisions of Subdivision 2, of Section 13, Chapter 44 laws of 1903. The legacies of the children under the will should also be computed and after deducting the exemption of \$2000 for each child and computing the present value of each child's estate a tax should be paid on their legacies. I have had some correspondence with Mr. C. E. Hooper, relative to this estate and he has asked me to compute the amount of tax due the state. This I cannot do with the information I have. The statute provides that the commissioner of insurance shall on application to the county court determine the value of estate in certain cases, but he cannot do this until the estate is settled and the amount going to each heir is determined. See, Subdivision 2, of Section 14, Chapter 44, Laws of 1903.

I furnish you with a copy of this letter in order that you

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may send it to Mr. C. E. Hooker as he has written to me several times about the matter.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Inheritance Taxes.—Accrues at death of decedent at time when property is transferred from owner to heir.

April 29, 1905.

H. D. JAMES, *County Treasurer,*
Dodgeville, Wis.

DEAR SIR—Yours of the 27th inst., received. You state that an inheritance tax has been imposed upon an estate in your county amounting to \$1982.44 and that the attorneys for the estate have sent you a check for \$1883.32. This payment is \$99.12 short of the amount imposed by the court as a tax against the estate.

The attorneys for the estate have no doubt deducted five per cent. on the amount of the tax. The date of decedent's death as given by you is March 29th, 1904. You received the check April 28th, 1905; so that the tax was paid one year and 29 days after the death occurred.

The question upon which you desire my opinion is, whether five per cent. can be deducted under these circumstances from the amount of the inheritance tax.

The answer to this question depends upon the provisions of sec. 6, chap. 44, laws of 1903, which provides:

“If such tax is paid within one year from the accruing thereof, a discount of five per cent. shall be allowed and deducted therefrom.”

The question arising under this statute is: When does the tax accrue?

It is provided by sec. 5 of the act that taxes imposed by the act shall be due and payable at the time of the transfer, except as otherwise provided in said section. Taxes upon the transfer of an estate conditioned upon the happening of any contingency or future event by reason of which the fair market value thereof cannot be ascertained at the time of the transfer shall

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accrue and become due and payable when the beneficiary shall come into the actual possession of the property.

The tax having been imposed by the court, I assume that this case does not fall within the provision of the statute which delays the accruing of the tax to await the happening of a future contingency. Taxes being due at the time of the transfer of the property, the next inquiry is, When does the transfer take place?

The tax imposed by chap. 44 is not a tax upon property, but it is a tax upon the right to receive property. The right to receive property takes place at the time of the death of the decedent, since the tax is imposed upon the transfer of property by sec. 1 of the act. The word "transfer" as used in the act is defined to be,

"the passing of property or any interest therein in possession or enjoyment present or future by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift or appointment in the manner prescribed."

Since taxes are by the express provision of the act due and payable at the time of the transfer and, since the transfer is defined to be the passing of the property or any interest therein, it follows that the tax accrues, within the meaning of sec. 6, at the time of the death of the decedent, viz., at the time when the interest in the property is transferred from the owner to the heir. In this case, therefore, you should call for a further payment of \$99.12.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Police Powers.—Exercised by town board.

May 4, 1905.

MR. TURNER,

Member of Assembly,
Madison, Wis.

DEAR SIR—At your request I have examined the provisions of law relating to police powers which may be exercised by

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towns and villages in this state, in regard to riding or driving on the streets or public highways and would report, as follows:

Under the provisions of Subdivision 11 of Section 893 (892) Chapter 40, of the Statutes of 1898 village boards are empowered to prevent horse racing or immoderate riding or driving in the streets of the village, and under Subdivision 13 of Section 776, of the stats. of 1898, all powers relating to villages which are conferred upon village boards by Chapter 40 of these statutes are conferred upon towns which contain one or more unincorporated villages having each a population of not less than one thousand. Said Subdivision of said section reads as follows:

“All powers relating to villages which are conferred upon village boards by chapter 40 of these statutes, excepting those the exercise of which would conflict with the statutes relating to towns and town boards, are conferred upon towns which contain one or more unincorporated villages having each a population of not less than one thousand, and may be exercised by the board of such town when directed by a resolution of the electors thereof at an annual town meeting.”

As appears by said subdivision this power may be exercised by the board of such town when directed by resolution of the electors thereof at an annual town meeting, and I therefore conclude that in towns which contain one or more unincorporated villages having each a population of not less than one thousand, which shall at its annual meeting so authorize the board of said town, the board may prevent horse racing or immoderate riding or driving in the streets. Whether the exercise of this power would be confined to the streets of such village or villages or not is a query which can only be determined by a decision of the courts.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Inheritance Tax.—Exemption of \$2,000 each on an estate of \$5,000 left to two persons, permits a tax on \$1,000.

May 9, 1905.

HON. ALLEN P. WELD,
County Judge,
Ellsworth, Wis.

DEAR SIR—I am in receipt of yours of the 4th inst., in which you ask my opinion upon a matter stated as follows:

“A father leaves by will property of the value of \$5000 to a daughter in trust for the support of two other children, unfortunately feeble minded and unable to take care of themselves or their property, with a provision that in case of the death of the wards she will take the entire estate.”

The question is how this estate should be taxed. If you have correctly stated the provisions of the will it seems to me there is little question as to the proper method of fixing the tax upon the estate. The two children are in being and take this estate absolutely under the terms of the will. The legacy vests at the time of the death in the two feeble minded children. The fact that the estate is left in the hands of a trustee does not operate to change the situation so far as I can see. The trustee has no interest at the present time and never will have an interest unless the feeble minded children die before the estate is exhausted. The interest of the trustee is not taxable at the present time, because it cannot be determined whether she will ever receive any part of the estate. In the absence of other provision the estate goes to the two feeble minded children share and share alike, namely \$2500 to each. An exemption is allowed by Chapter 44, Laws of 1903, of \$2000, for each child. This would leave of the estate subject to tax the sum of \$1000. This is the present value of the estate for the purposes of taxation as I understand it.

Yours very truly,

L. M. STURDEVANT,
Attorney General,

General Opinions.

Bills, Legislative.—Held constitutional regarding examination of architects.

May 17, 1905.

HONORABLE A. L. KREUTZER,

Chairman Judiciary Committee of the Senate.

DEAR SIR—At your request I have examined the substitute for Bill 115 S., entitled, "A bill to authorize and empower the Wisconsin Architectural Association to elect a state board of examiners of architects."

This bill contemplates the formation of a corporation, the promoters of which shall be the members of a voluntary society known as the Wisconsin Architectural Association. This association, when incorporated, is vested by the terms of the bill with certain powers and privileges, which may be summarized as follows:

It is empowered to elect from its members three persons who have been engaged in the practice of architecture in this state at least ten years, to constitute a board to be known as a State Board of Examiners of Architects, to hold their offices for the term of four years, and who are to take the constitutional oath of office, adopt a seal, elect a president and secretary, make rules and regulations for the examination of applicants for licenses to be filed with the Secretary of State. The board is empowered to hold examinations for applicants for licenses to practice architecture in this state; to issue licenses to applicants after examination, authorizing them to practice their profession. The board is also given the power to revoke licenses granted by the board for gross ignorance, incompetency or recklessness in the construction of building or for dishonest practices on the part of the holder. For this purpose the board is given the powers of a court of record, with the right to issue subpoenas and compel the attendance of witnesses and to conduct an open public trial.

Various other provisions are contained in the bill defining and limiting the right of persons to practice the business of architecture in this state.

The first question suggested to my mind is, whether this bill provides for a public or a special or private law. Since, by the provisions of the bill, one voluntary organization is given the powers and privileges named, which powers and pri-

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privileges are not given to other voluntary associations of the same kind, it must be held to be a special or private act within the meaning of the constitutional provision, sec. 18, art. IV, constitution Wisconsin. It is true the proposed act does not in terms provide for the incorporation of Wisconsin Architectural Association, but it must be incorporated after the passage of the act, and the purpose and object of the act is to authorize only one corporation, and the same effect must follow as tho' the act by its terms directly provided for the incorporation of the Wisconsin Architectural Association.

State ex rel. Church Mut. Ins. Co., vs. Cheek, 77 Wis., 284,

Wagner vs. Milwaukee Co., 112 Wis., 601.

If this is a private bill, it should embrace no more than one subject, and that should be expressed in the title. The title of this bill expresses only one subject, viz., to authorize and empower the Wisconsin Architectural Association to elect a state board of examiners of architects. The bill itself, however, provides for many other things and, if it is to become a law, the title should be amended, so as to embrace within its provisions a general reference to the powers to be exercised by the state board to be appointed.

The next question which arises is, whether the bill is obnoxious to the provisions of Sec. 31, Art. IV, constitution Wisconsin, which prohibits the legislature from granting corporate powers or privileges, except to cities. The line of demarcation between powers and privileges which are corporate in their nature and those which are not is one which has given the courts much difficulty. By the terms of this bill the board to be created thereunder is clearly vested with certain powers, the most important of which is the right to grant licenses to practice a profession in this state; but such licenses are in contemplation of the act to be granted, not by the authority of the corporation itself or by the board as a primary power, but only as an agent of the state; so, if, in fact, corporate powers are conferred by the terms of the bill, they are conferred on the board and corporation only as instruments of the state to execute a governmental function. If therefore the acts to be performed by the board are governmental in their nature, it is probably not necessary to inquire whether the acts are corpor-

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ate or not, for it has been held by our Supreme Court that a private corporation may be vested by the State with the right to perform governmental functions for the State. In discussing this question, the court, in the case of Wisconsin Industrial School for girls vs. Clark County, 103 Wis., 667, said referring to a former decision of this court:

"We think it is inferentially, if not expressly, held in the decision that the State, even by private agencies, may care for persons afflicted with contagious diseases or helpless by reason of infancy or other cause recognized as sufficient to render such persons proper subjects for state aid, maintenance and control. The test to be applied in determining whether a particular agency may be employed by the state or some particular subdivision thereof by legislative authorization to perform any particular work is not whether the agency is public, but whether the purpose is public within the legitimate functions of our constitutional government."

In this case the court held that the Wisconsin Industrial School for Girls, which is a private corporation, might be employed and paid by the State through the process of taxation upon the counties, for the maintenance and care of girls committed to the school.

My opinion, therefore, is that this bill is not necessarily unconstitutional, even if it can be said that it confers corporate powers or privileges on a private corporation, provided, of course, such powers conferred are governmental in their nature.

The next question is, whether this bill, if it becomes a law, can be held to be a valid provision as providing a means of enforcing the regulation of a profession for the protection of the people of the state. If it can be justified, it must be under what is termed the police power, which is defined to be: "that inherent and plenary power in the state which enables it to prohibit all things hurtful to the comfort and welfare of society."

Adams vs. Burdge, 95 Wis. 390 (398).

There is nothing disclosed by the provisions of the bill reciting that the business of an architect as now practiced in this state is in any way detrimental to the people. This want of a recital, however, is not a fatal defect. If it be a fact that the regulation of the business of an architect as it is now

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practiced endangers the life or health of the state, that fact appearing to the court, the act would be upheld. Chap. 338, laws of 1897, now sec. 959-57, provides for the licensing of plumbers, and this act was held constitutional as a reasonable exercise of the police power.

State ex rel. Winkler vs. Benzenger, 101 Wis. 172.

The act, however, was a general act.

My conclusion is that there is nothing appearing on the face of this bill which makes it unconstitutional, with the exception of the title of the act, unless it can be said that the business of an architect as it is now practiced is in fact not detrimental to the health or safety of the people. Whether it is or not is a question of fact, and not of law, as I view it.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Extradition.—Of fugitive from Ontario, Canada, charged with seduction.

HONORABLE F. M. JACKSON,
District Attorney,
Colby, Wis.

May 17, 1905.

DEAR SIR—Your letter of the 13th inst., with relation to the proposed extradition of a fugitive from Ontario, Canada, charged with seduction, has been duly received by this department.

In answer to your inquiry therein contained, with respect to the question as to whether extradition could be had for that offense, I must state that I am of the same opinion that you express to me, that is, that extradition cannot be had. I have examined the treaties between this country and the British Empire relating to extradition, and I do not find the crime of seduction is extraditable under the same. I am therefore obliged to advise you that the alleged fugitive from justice cannot be extradited under the present treaty relations between the United States and Great Britain.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Railroads.—Relative to destruction of Ashland, St. Paul & Minneapolis Railway. Bonds furnished for \$15,000 by Ashland County constructed in Ashland and Bayfield Counties.

May 18, 1905.

M. E. DILLON,
District Attorney,
Ashland, Wis.

DEAR SIR—I am in receipt of yours of the 16th inst., relative to the Ashland, St. Paul, Minneapolis Railway Company. It appears from your statement that this road was constructed in Ashland and Bayfield counties. That the county issued to the company \$15,000 in bonds, payable in twenty years with interest at five per cent. That the county refused to accept stock for said bonds. That since said corporation was organized, it has sold the road to another company, which has been running and operating it for the purpose of hauling logs and has proceeded to take up and remove the rails and ties. That you and the sheriff of your county have been requested to make some effort to stop the further destruction of the road, and you ask my opinion whether the sheriff of Ashland county has any power by virtue of his office to interfere in any manner with the removal or destruction of this road within the boundaries of Bayfield county.

I am unable to find that he has any authority or power to interfere in the matter. I have no doubt however that the proper remedy is an action by the State of Wisconsin in equity for the purpose of perpetually enjoining the parties who are tearing up the road from an interference with the same. I think such an action could be maintained.

See State ex rel. Attorney General vs. Frost, 113 Wis., 623.

See also authorities cited in opinions of Attorney General of Wisconsin, 1904, at Page 296.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Licenses.—Cannot be granted to liquor dealers for amount less than one year license.

May 18, 1905.

F. M. JACKSON, *District Attorney,*
Colby, Wis.

DEAR SIR—I am in receipt of your letter of the 17th inst., in which you ask for my opinion upon the following questions:

1. "Can a city council grant a retail liquor license for a fraction of a year, say six months, for a less sum than the full two hundred dollars, amount required under the law for the year?"

Sec. 1548, Wis. Stats. 1898, as amended by Chap. 116, Laws of 1899, provides for the granting of licenses to sell intoxicating liquors by the council and specifically prescribes the sums to be paid therefor. Since there is no provision in this statute authorizing the board to grant a license for a less sum, that authority does not exist. The powers of town boards and common councils in granting licenses are purely statutory and, under a familiar rule, in order that they may exercise a power, they must be able to find it in the statute, or it must be necessarily implied from the powers granted by statute.

Eaton v. Manitowoc Co., 44 Wis., 489,

Wright v. Zettel, 60 Wis., 168.

I am unable to find, in the limited time I have had for research, any authorities upon the proposition, except the authority referred to by you, vol. 17 Am. & Ency. Law, p. 235. The case cited as supporting the text is Gurley v. State, 65 Ga., 157. The statute upon which the decision in that case was based provided that all licenses to retail spiritous liquors shall be granted for the term of one year for a fee of \$25. The license was granted in that case for four months for a fee of \$8.33. The Supreme Court of that state held this license void, and a judgment of conviction of the defendant for selling liquor without a license was affirmed.

It seems to me, however, that no authority need be cited upon a proposition so very plain. The statute prescribes when the license shall terminate and the amount to be paid. This excludes by necessary implication the right of the council to

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a license for any other term or for any more or any less fee than the statute prescribes.

2. "Has the city council any right under the Wisconsin law to transfer a retail license from one building or locality to another building or locality in the same city.?"

Under the provisions of Sec. 1548, Wis. Stats., as amended, the application for license is to be in writing and must state the kind of license applied for and describe the premises where such liquor shall be sold. A statute does not prescribe the form of the license, but you will notice that it specifically provides that the application shall describe the premises where such liquor shall be sold, and I think all licenses issued do describe the place where the liquor is to be sold. The common council is vested with the discretion therefor as to the person and place where intoxicating liquors may be sold. The licensing of saloons is forbidden in certain places within the state.

It may not be inappropriate, in considering this question, to consider the nature of a license to sell intoxicating liquors. In a leading case upon the subject, it is said:

"These licenses to sell liquor are not contracts between the state and persons licensed, giving the latter vested rights protected on general principles and by the United States Constitution against subsequent legislation; nor are they property in any legal or constitutional sense. They have neither the qualities of a contract nor of property, but are merely temporary permits to do what otherwise would be an offense against the general law."

Metropolitan Board of Excise v. Barrie, 34 N. Y., 659.

See also *Beer Co. v. Mass.*, 97 U. S. 25.

Our own court has said in regard to a license to sell intoxicating liquors:

"The license granted is a mere privilege to be enjoyed while the conditions and restrictions are complied with and imply special confidence and trust in the license."

State v. Bain, 100 Wis., 38.

The powers of the board relative to granting of liquor licenses are purely statutory and, since I think you will be unable to find any authority in the statute for authorizing the transfer of retail license to sell liquor, from one place to an-

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other, it follows that such authority does not exist. It is not implied from the power to grant licenses in the first instance. In Kentucky licenses are granted by the county court. It has been held in that state that the county court has no power, after granting a license to sell liquor at one place, to authorize the transfer of the business from the place named in the license to some other.

Shelling v. Com., 11 Ky. L. R., 675.

See also Secs. 145 and 150, Black on Intoxicating Liquors.

In Philadelphia licenses are granted by the court of Quarterly Sessions, and was held by the supreme court of the state of Pennsylvania that the court has no jurisdiction to authorize the transfer of a wholesale liquor license from one place to another, even though the building where the license was engaged in business had burned. 163 Pa. 481. A license to sell intoxicating liquors which sets forth the name of the street only, and not the building in which the business is to be carried on, as required by the statutes of Massachusetts, is defective and the licensee cannot justify sales under it, and it is immaterial that the defect is the fault of the selectmen who granted it.

Com. v. Merriman, 136 Mass., 433.

In my opinion a license which does not describe the premises where the liquor is to be sold would be void, unless it could be helped out by referring to the application for the license, which must contain the description.

"A tavern license is confined to the house and to the persons licensed or others by his command there. No other can keep a tavern under his license, nor can he keep a tavern or sell liquor elsewhere than at the house referred to in the license."

State v. Prettyman, 3 Harr. (Del.) 570.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Taxation.—In re assessment of land leased to Wisconsin State Horticultural Society.

May 18, 1905.

FREDERICK CRANFIELD,

Secretary Wisconsin State Board of Horticulture,
Madison, Wisconsin.

DEAR SIR—In a communication from you dated the 15th inst., you inquire for the opinion of this department as to whether land leased by the Wisconsin State Horticultural Society should be assessed for taxes. It appears from the statement of facts contained in your said letter that one Peterson, has leased land belonging to him to your Society, which is being used by your society in furtherance of its purposes.

In answer to yours, I will state that I am of the opinion that such land is not exempt from taxation but that it should be assessed and taxes be levied upon it in the usual way.

Section 1034, Wis. Stats. of 1898, provides that, "taxes shall be levied upon all property in this state except such as is exempt therefrom."

Section 1038 of the Wis. Stats. of 1898, gives in detail the property within this state which is exempt from taxation. Lands which are owned by the state are exempt under that section, but not lands which are leased by the state. There is no provision of the law of this state that exempts from taxation lands which are leased by the state or by state organizations.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

City Officers.—Contracts with city. Relative to Mayor who operates mercantile store compelling city poor to purchase provisions from him, charging same to city, which allows them.

May 20, 1905.

W. K. PARKINSON, *District Attorney,*
Phillips, Wis.

DEAR SIR—I have your letter of the 18th inst., from which I understand you to inquire for my opinion as to whether the mayor of a city who is engaged in the general mercantile busi-

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ness is guilty of official malfeasance under sec. 4549 Wis. stats. 1898 by doing the acts hereinafter mentioned, and as to whether said acts are constitutional.

I understand from yours that the practice complained of is that the said mayor requires persons dependent upon the city for support (i. e., the city poor) to obtain their allowances made by the city from his store; that he charges the same to the city and presumably presents his bills to the city, and they are allowed.

I suppose this practice is pursuant to some contract relation between the mayor and the city. Your statement of facts is not entirely clear as to that. Sec. 4549 aforesaid, so far as it is applicable to this question, should be read as follows:

"Any officer . . . of any . . . city . . . who shall have, reserve or acquire any pecuniary interest directly or indirectly, present or prospective, absolute or conditional, in any way or maner, in any purchase or sale of any personal or real property or thing in action, or in his official capacity or employment, or in any public or in relation to any public service . . . to or with him in his official capacity or employment, or in any public or official service who shall make any contract or pledge, or contract any indebtedness or liability . . . shall be punished," etc.

If the statement of facts contained in your communication is to be taken as I understand it, it would seem to me that the acts of such general merchant, who is the mayor of said city, are clearly a violation of law.

As a further provision of the statute, which is important in this respect:

"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."

Sec. 925-255 Wis. stats. 1898.

I am of the opinion that both of these sections of our statutes are constitutional. Under the circumstances stated, the mayor would be placed in the position of a person contracting and dealing with the city. There is a conflict of interest where a

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mayor is engaged in making a contract for the city with himself as an individual. It would be his duty as mayor to make a contract for the advantage and to the best interests of the city and secure the goods, wares and merchandise used for maintaining paupers at as reasonable a price as they could be secured. It is against the public policy for a mayor or other officer of a city to be permitted to make such contract with himself as an individual. He would probably be personally interested in receiving as large a consideration for the goods as would be possible. He might not be able thus to serve the city, where his own interest conflicted with the interests of the city. Our court has said with reference to a similar question:

"A corporate body can only act by agents and it is of course the duty of those agents so to act as best to promote the interests of the corporation whose offices they are conducting. Such an agent has duties to perform of a fiduciary character toward his principals and it is a rule of universal application that no one having such a duty to discharge shall be allowed to enter into engagements in which he has or can have a personal interest conflicting or which possibly might conflict with the interests of those whom he is bound to protect, and so strictly is this principle adhered to that no question is allowed to be raised as to the fairness or unfairness of a contract so entered into."

Pickett v. School District, 25 Wis. 555.

Mr. Dillon, in his work on Municipal Corporations, says:

"It is a well established and salutary doctrine that he who is trusted with the business of others cannot be allowed to make such business an object of pecuniary profit to himself. This doctrine does not depend on reasoning technical in its character, and is not local in its application. It is based on principles of reason, of morality and public policy. It has its foundation in the very constitution of our nature, for it has authoritatively been declared that a man cannot serve two masters, and is recognized and enforced wherever a well regulated system of jurisprudence prevails."

Vol. 1, Dillon on Municipal Corporations (4th ed. sec. 444).

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I trust that I have not misinterpreted the facts in the case which you suggest, and, if I have not I trust that this opinion may be of some assistance to you in the prosecution of such cases, should they come before you for official act

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—In re Estate of John Doe, who died intestate in Green Lake County, leaving estate of \$10,000, on which is a mortgage of \$5,000.

May 20, 1905.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your letter of the 19th inst., containing letter from S. G. Potter, county judge of Green Lake County, has been received.

Judge Potter states that John Doe died intestate, leaving real estate worth \$10,000, on which there is a mortgage of \$5000, and leaving his widow, Mary, and two children, Henry and James, and asks three questions:

1st. In determining the value of the interests of Mary and James for the purpose of taxation should the value of the widow's dower interest be deducted?

2nd. In determining the value of the real estate for the purpose of taxation, should the amount of the mortgage incumbrance to be deducted?

3. Under Section 6, relating to interests does the tax accrue at the time of the death or at the time it is determined and assessed?

It is my opinion that in determining the value of the interests of Henry and James the value of the widow's dower interest should be deducted and that the value of such dower should be computed by the Northampton Tables found in Rule 32 of the Circuit Court Rules.

In answer to the second question I will say, that in my opinion the amount of the mortgage incumbrance should be deducted from the value of the real estate.

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In answer to the third question, I will say, that it is my opinion that the inheritance tax accrues at the time of the death of the owner of the estate.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Feeble-minded.—State's liability for care and maintenance, if Home for Feeble-minded is taxed to utmost capacity.

May 22, 1905.

W. K. PARKINSON,
District Attorney,
Phillips, Wisconsin.

DEAR SIR—I have yours of the 18th inst., in which you ask my opinion upon this question:

“If a feeble minded person from this [meaning Price] county was duly committed to the Wisconsin Home for Feeble Minded persons, even though that institution was full to its unmost capacity, would not the state be liable for the expense of caring for and maintaining said person?”

Sections 573k and 573l Wis. Stats. of 1898 provide in effect that feeble minded persons, epileptics and idiots “may be admitted” to the Home for Feeble Minded.

The law also provides that all persons resident of this state who may be committed to said Home for Feeble Minded shall be maintained therein at the expense of the state, and then provides that when so maintained the county from whence they came shall be charged \$1.50 per week for support and \$30.00 for clothing.

Chapter 63 of the laws of 1901, also provides that the county shall have the right to recover of the relatives for the money so expended.

You state it to be a fact that the Board of Control have refused the admittance of feeble minded persons committed from your county, there being no room in said institution for the receiving of any more who may be committed.

I am of the opinion that the state is not liable for the support of such persons as are committed unless they are received

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and admitted into the Home. The statute must be given a construction in favor of the state where there is any doubt and without the language of the statute being free from doubt, it should not be construed to mean that the state assumes the support of all feeble minded persons wherever they may be, and regardless of the state's ability to receive and care for them in the Home provided for that purpose. It is a matter upon which there seems to be no authority but from consideration of the statute I am unwilling to advise that the state is liable until it shall have been passed upon by the courts to the contrary.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—In re documents filed with application of National Casualty Company of Michigan, asking permission to transact casualty business in Wisconsin.

May 23, 1905.

HON. ZENO M. HOST,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 19th inst., in which you enclose the documents filed in your office by the National Casualty Company of Detroit, Michigan. These papers are filed with an application on the part of the company asking that it be admitted to do the business of casualty insurance in this state.

You call my attention to my opinion of February 18th, 1905, wherein I held that on the facts stated in your communication of that date that you had the right and would legally be justified in declining to admit the National Casualty Company to do business in this state. The former application of this company has been withdrawn and this application is a new one filed with you for the purpose of supplying certain defects in the former application. You ask me to consider this application on two points:

1. Has the company at this time complied with the laws of this state?

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I assume that you mean by this question to inquire whether the application as made appears upon its face to be sufficient to comply with the several statutory provisions relative to the admission of a foreign insurance company to do business in this state. I have examined carefully the papers filed with me and am of the opinion that they are strictly in accordance with the provisions of our statute and show this corporation to be authorized to do business in this state, so far as the application shows upon its face.

2. "Can this department at this time, legally issue a license to said company when there is no evidence on file that the said company has given the policy holders of the National Protective Society either cash or insurance as their share of the surplus of the National Protective Society at the time of its transfer or reinsurance in the National Casualty Company, except a certificate, hereinbefore referred to as enclosure Number 6?"

In my opinion of February 18th, I held that you are justified in refusing to admit this company on the ground that its capital stock was impaired by reason of certain illegal transactions on the part of the officers of the National Protective Society in transferring \$40,000 of the assets of said Society to its officers at the time of the National Protective Society through its officers entered into a contract with the National Casualty Company by which the National Casualty Company assumed the risks and business of the National Protective Society.

At the time of said transfer, the officers of the National Protective Society, acting or pretending to act under authority given them by certain proxies obtained from the policy holders of the National Protective Society, voted to themselves the sum of \$40,000 of the assets of the National Protective Society, for alleged services performed by them in building up the National Protective Society. According to the report of your examiner this \$40,000 was used by said officers for the purpose of purchasing and paying for stock in the National Protective Society. It therefore appeared that the National Casualty Company was liable to the policy holders of the National Protective Society for said sum of \$40,000 which had been so illegally converted and disposed of in the manner stated. That condition has not been changed so far as the

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present application shows. No restitution has been made by the officers or by the National Casualty Company to the policy holders of the National Protective Society. There is however a showing made in this application which did not appear in the former one, and that is, a certificate has been filed with you, signed by the Commissioner of Insurance of the State of Michigan, in which he certifies that the total number of policies of the National Casualty Company now in force is 23,345, of which 22,787, represent policies assumed by the National Casualty Company in reinsurance transaction with the National Protective Company Society, and he further certifies that the National Casualty Company has assumed and faithfully carried out its share of the contract in protecting the membership of the National Protective Society to the satisfaction of the entire membership of said society. Just how the Insurance Commissioner of the State of Michigan is able to make this certificate which shows personal knowledge on his part of the satisfaction of 22,787 policy holders, does not clearly appear. However it does appear from the report made to the insurance department of the State of Michigan by the National Casualty Company that the gross premiums received from the organization of the company, is \$82,963.14. It therefore appears that the policy holders of the National Protective Society who have been reinsured in the National Casualty Company, have paid their premiums to the new company, and in my opinion have ratified and confirmed the illegal transaction hereinbefore referred to, and that there is now no liability for an accounting to policy holders of the National Protective Society on account of the transfer of the said \$40,000 of its assets to the payment of capital stock of the National Casualty Company.

I conclude therefore that you would not be justified in refusing admission to this corporation on the ground that its capital stock is at present impaired, since it very conclusively appears from the application on file that the membership of the National Protective Society have ratified the transfer of its assets to the National Casualty Company and the members have continued to pay premiums to the National Casualty Company.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Condemnation of Land.—Dams; Constitutional law; Dam used for private purpose; validity of provisions of bill; eminent domain.

May 25, 1905.

HON. A. L. KREUTZER,

Chairman of Judiciary Committee of the Senate,
Madison, Wisconsin.

DEAR SIR—At your request I have examined Bill Number 619 A. and amendments thereto, for the purpose of determining whether said bill if it becomes a law will be valid. Since this matter was submitted to me, I have been assisted in the consideration of the matter by the arguments of able counsel both for and against the validity of the provisions of the bill. The questions raised are important and deserve careful and painstaking consideration. With the limited time I have to devote to this matter I fear that I shall be unable to add anything to the knowledge of the committee as to the constitutionality of this proposed act, which has not already been furnished by the arguments made before the committee. The principal contention made against the validity of this proposed act is that it appears upon the face of the bill that its real object is to promote a private industry rather than to provide for the carrying out of a public or municipal function.

In order to determine the questions arising it may not be out of place to call attention to the main features of the bill and to the history concerning it, which may tend to throw light upon the real purpose to be accomplished by its enactment into law.

By Chapter 231, laws of 1876 the City of Eau Claire was given the right to build and maintain a dam across Chippewa River for the purpose of waterworks and providing also that any water power not needed for water works or to protect the navigability of the river might be leased for manufacturing or other purposes. The act also provides that all moneys received for the lease of water power shall be applied to the purpose of keeping the works in repair and for the purpose of paying interest on the indebtedness caused by the construction of the dam, and for a sinking fund to be used in discharging the bonds authorized to be issued under the provisions of the act. This act was held constitutional by the supreme court

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of this state in the case of *State of Wisconsin vs the City of Eau Claire*, 40 Wis. 533. After the erection of the dam it was leased to the Eau Claire Dells Improvement Company for the term of ninety-nine years. By the terms of the contract it is provided among other things that all the water power, flowage, slack water and accumulation of water which is or will be in said race or created by said dam and which is not immediately or continuously needed to protect and preserve the navigability of said river and to operate such waterworks and the said dam, piers, booms and other structures hereinbefore agreed to be constructed together with all the right, title and interest which said city of Eau Claire now has, or in any manner may hereafter acquire in and to the land occupied by said works may be leased by the company.

The bill under consideration by the provisions of Section 1, grants to the Eau Claire Dells Improvement Company, a private corporation organized under Chapter 144 Laws of 1872 and its successors and assigns the right to increase the height of the Dells Dam across Chippewa River in the City of Eau Claire to the height of thirty two feet, after obtaining the assent of the city both through its common council and by vote of the electors of the city. The increase in height is to be granted upon condition that the corporation shall tender to the mayor of the city for execution, "such contract respecting the increasing the height of such dam as has been agreed upon between said city and said company, or in lieu thereof such other contract, if any, as may hereafter be agreed upon between said city and said company as a substitute therefor."

Section 2 of the proposed act defines the uses and purposes for which such dam may be maintained at such increased height and among other things provides:

To obtain an electric power for operating an electric lighting plant for lighting the public streets;

To obtain hydraulic power for operating stone crusher for crushing stone for macadamizing the public streets of the city;

To improve the navigation of the Chippewa River;

To increase the accumulation of water to aid in the driving of logs, etc.

Section 3, provides such additional accumulation of water and such additional hydraulic power as shall be made available

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for use by reason of increasing the height of said dam and to the use of which for municipal purposes the city shall not be entitled to under any contract between the city and said company may by said Company, its successors and assigns be let, leased, maintained or otherwise disposed of for use for other public purposes or for use for any lawful private purpose.

Under Section 4, the Dells Improvement Company is authorized for the purpose of acquiring title to such lands as may be necessary to take for the purpose of erecting said dam and maintaining the same at much increased height to "institute and prosecute all proceedings and remedies provided in Sections 1770a, 1770b, 1770c and 1770d of the stats. of 1898, and laws amendatory thereof and supplemental thereto, any thing in said section 1770d to the contrary notwithstanding."

It appears from the provisions of the proposed bill that all of the powers to be granted are for a municipal or public purpose. The powers to be granted are to be conferred on a private corporation organized under the general law, and the first question which arises in my mind is whether the legislature may constitutionally confer upon this private corporation these additional powers. It has been held by our supreme court that since the constitutional amendment of 1871, prohibiting the legislature from enacting a special private law for granting corporate powers or privileges except to cities, notwithstanding such constitutional prohibition the legislature may amend the charter of a corporation created by special act prior to the adoption of the constitutional amendment.

Black River Improvement Co. vs Holway, 87 Wis. 584.

Stevens Point Bcom Co. vs Riley, 44 Wis. 295.

It is held however, that no corporation except cities can be created by special statute, but under general statutes only, and that the charters of corporations existing under general statutes passed since the amendment can be amended by a general statute only.

The Eau Claire Dell Improvement Company is a corporation organized under the general statute, namely Chapter 144, laws of 1872. If the act in question can be considered an amendment to the charter of such corporation, then the act would be unconstitutional as the charter of the corporation cannot be amended by special act of the legislature.

Section 31 Art. 4 Const. of Wis.

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And if this proposed act grants special corporate powers and privileges to this corporation it is likewise void under the provision of said constitutional amendment. If the proposed act can be justified under the constitutional provision referred to, it must be upon the ground that the state has a right to employ a private corporation as an agency for carrying out a public work or public function, and it seems that the supreme court of this state has decided that this may be done. This court has said:

“While the legislature cannot divest itself of sovereign powers, yet in the exercise of such powers it may select such agencies as it pleases and confer upon them the right of taking private property for public use, subject only to the limitations contained in the constitution.”

Wisconsin Water Co. vs. Winans, 85 Wis. P. 26 (39).

See also, Wisconsin Industrial School for Girls vs Clark County, 103 Wis. 651.

I conclude therefore, if by the terms of this bill the public purpose clearly appears the Eau Claire Dells Improvement Company may be constitutionally empowered by the state by this act to perform for the state a public function notwithstanding the provisions of the constitution referred to.

The next question which arises for consideration is whether the provisions of this bill disclose that the corporation is to be given the powers recited in the bill for a public purpose. As we have seen the powers conferred are of a public nature and if conferred directly on the City of Eau Claire there would be no question as to the validity of the provisions of the bill. If such powers are conferred on the Eau Claire Dells Improvement Company under such provisions of the bill as show that the city will receive the benefit of the rights conferred, the act proposed would be in my opinion valid. Are there any provisions in the bill by which the benefits of increased power to be obtained by the raising of the dam, are guaranteed absolutely and without reserve to the City of Eau Claire, or the people thereof? Under the provisions of the bill how much power, if any, will the city receive? The building of the dam is to be done by the company. The possession of the same is to be in the company presumably for the unexpired term of ninety-nine years lease. The only provision in the bill by which the city may receive a right to any power for municipal purposes

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is by virtue of a contract with the company and the terms of that contract are not disclosed, at least by the provisions of the bill. The right to increase the height of the dam is granted on condition that the company execute and tender to the mayor of the city for execution by the city, such contract as has been agreed on "respecting the increasing the height of said dam." There is no suggestion in this provision that there shall be any provision made in the contract by which the city shall obtain any right to the power created by the dam for lighting purposes. There is no provision that the contract so prepared shall be executed. It is only to be presented for execution. If so presented the terms of the bill are fulfilled without execution. If however it is executed, it may only contain provisions providing for the materials to be used in the construction of the dam or other kindred provisions in no way relating to the power to be generated by the dam, and there may be a contract in lieu of the one agreed upon, to be made in the future as a substitute for the one heretofore agreed upon.

It seems to me therefore that there is no public or municipal use certainly provided by this bill by which the city of Eau Claire or its inhabitants are to get the benefits of the water power, or any part of it, for municipal purposes. At best it is left in doubt. If the contract between the company and the city provides for it, the city would get a part or the whole of it. If the contract does not so provide, it gets none. The dam belongs to the city, built under authority for a municipal purpose. This act transfers the use to the Eau Claire Dells Improvement Company for a term of years at least, to be cancelled out by contract and the city's rights are to be determined by a contract the provisions of which do not appear. If the city cannot control the power, and this bill does not vest control in the city, then it cannot be said that the franchise granted to the Eau Claire Dells Improvement Company is for a public purpose. While as I have said the bill provides for a power created to be used for municipal and public purposes, yet these granted powers are not secured to the people. The company is not under contract to light the City of Eau Claire. It has procured no franchise from the city for that purpose. It is not bound under the terms of this bill to perform for the city or state, a public service. The fact that it may do so, is not sufficient. So it being under the terms of

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this bill optional whether the water power created by this dam be used for a public or a private use, at least in part, it seems to me the ruling in the case of Attorney General vs. City of Eau Claire, 37 Wis., 400, is decisive of the question under consideration.

Judge Ryan says:

"We cannot hesitate in holdingthat if the statute under consideration grant power.....to construct a dam for the purpose of leasing water power for manufacturing purposes, it is a power for a private and not a public use, and cannot be upheld. And it is equally certain that if the power be alternative and optional either for a public or for a private use, to construct a dam, to be used, when constructed, either for the purpose of waterworks, orfor manufacturing purposes, in the discretion of the city—it cannot be upheld. It seems too plain for discussion that, if the legislature grant an equivocal power, subject to the election of the grantee.....the power cannot be upheld upon the chance of its being lawfully applied.....And it is impossible to uphold a franchise.....to construct a dam at public expense, to be applied either to a public or a private use, as the city may see fit to determine. The validity of the power in question, therefore, rests in the proper construction of the statute granting it, turning on the question whether the power to construct the dam is dependent on the construction of waterworks and incident to it, and this must affirmatively appear in the statute to support the power. P. 437.

Again, at Page 440, Judge Ryan says:

"And we see no room for doubt that, the dam once created, its use for waterworks..... is left by the terms of the statute wholly in the discretion of the city..... There is nothing in the act to make the construction of waterworks a condition of the construction of the dam, or to appropriate the constructed dam to the waterworks. The city is authorized to construct the dam without the waterworks, or waterworks without the dam, and, indeed, having built the dam, to procure the power for its waterworks from other sources, without using the dam for such purpose at all."

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The right of the city to have any of the power of this dam for municipal purposes except through a contract with the company is made certain by the terms of Section 3, which provides for the lease of surplus water power, and that surplus to be leased by the company is made to depend on what the city may reserve by contract, that is the company may sell such surplus power as is not required for municipal use as specified in a contract between the city and the company.

It seems to me these provisions of the bill fall clearly within the reasoning of the court in the case of *Attorney General vs. City of Eau Claire*.

I think the act provided for the bill would be invalid for the reason that it confers on the corporation the right to condemn land for a private purpose. It does not appear from the provisions of the bill that the company has any right to do electric lighting for the city, nor does it appear that it is under contract to furnish power for that purpose, nor does its charter authorize it to engage in that business. The power to condemn is given in general terms; to take such lands as may be necessary for the purposes set forth in the bill. This would include the right to condemn all the land which would be flowed by the dam, with the exception of the property mentioned in the amendments proposed. This power would therefore include the right to condemn for the purpose of obtaining flowage rights, for generating power to sell or lease for lawful private purposes, as well as those which are public, and since what may be used for public purposes is to be regulated by contract, it appears that the right to condemn property for private use is included in the terms of the bill, not merely as to the incidental excess of water power but as regulated and limited by the contract between the city and the corporation.

In the case of *Wisconsin Water Company vs. Winans*, 85 Wis., the plaintiff corporation sought to condemn lands for the purpose of supplying the City of Milwaukee with water. In this case the court says:

"It does not appear that the petitioner has secured by way of contract or otherwise, the right to construct or maintain waterworks or to lay pipe therein or to sell or dispose of the water so to be conveyed by pipes, to the inhabitants of that city."

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And again:

"There can be no public use except in supplying the city or its inhabitants with water for the uses and purposes mentioned; until the right to so supply the city or its inhabitants with water is secured there can be no right to condemn."

I am therefore of the opinion that this proposed bill if it should become a law, would be unconstitutional for the reasons hereinbefore stated.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporations.—Purposes not incidental to street or electric railways should not be embodied in articles.

May 26, 1905.

HON. WALTER L. HOUSER,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I have examined at your request the Articles of Incorporation of the Green Bay Traction Company, and it is my opinion that such articles should not be accepted by you for the following reason:

In Article 1, one of the purposes of the corporation is stated to be for "manufacturing, storing, using, selling and leasing steam for heating and other purposes."

This is a purpose not incidental to a street or electric railway, but it is in the nature of another business which is contrary to the policy of the law.

It is my opinion that the Articles of Incorporation should be returned for correction in this respect.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Inheritance Tax.—Proposed tax on money paid under insurance policy.

May 26, 1905.

HONORABLE HENRY JOHNSON,
Madison.

DEAR SIR—At the request of Assemblyman Dahl, I have examined Bill No. 477A., relating to the taxation of inheritances. I am of the opinion that you can do nothing with this bill which will be of any benefit to the State. A tax on inheritances is in fact, not a tax on property at all, but is a tax imposed on the transfer of property from the ancestor to the heir. Money paid under an insurance policy is not paid by the deceased, nor does it come to his estate where it is not payable to his estate, but it is a payment, as you know, made direct by the insurance company to the beneficiary. I doubt very much whether, in such a case, an inheritance tax could be imposed on the transfer of this property. If such an act should be passed, it seems to me that it would be an attempt to tax the property received, instead of being a tax on the transfer of property. The tax on the transfer is justified on the ground that the sovereign state has the right to dispose of the property of a deceased person and to the extent of making the property transferrable at death to the state, instead of to the heirs. The state would be powerless, in my opinion, to enact a law which would tax the transfer from an insurance corporation, since it does not fall within the class of transfers reached under the inheritance tax law.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Liability of corporation where injuries are sustained by reason of negligence of co-employee.

May 29, 1905.

HON. A. L. KREUTZER,
Chairman of Judiciary Committee.
Madison, Wisconsin.

DEAR SIR—You have requested my opinion in respect to the constitutionality of a proposed amendment to, or substi-

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tute for, Section 2, of Bill Number 186A., a bill defining the liabilities of railway companies in relation to injuries sustained by employes, and amending Section 1816 of the Stats. of 1898.

The proposed amendment reads as follows:

"In every action to recover damages for such injury or death, negligence on the part of the plaintiff or the deceased shall not bar a recovery, unless said negligence be the sole and only proximate cause of such injury, and in all cases under this act, when the defense of negligence on the part of the plaintiff or deceased is interposed, the question whether such negligence is the sole proximate cause of said injury or death shall be a question for the jury."

Slight analysis of this proposed amendment will show that it practically abrogates the rule of contributory negligence which has heretofore prevailed in this state, in cases of personal injury to employes of a railroad company and permits a recovery of damage for such injuries in all cases unless the negligence on the part of the injured person "be the sole and only proximate cause of said injury."

So sweeping a change in the rule of negligence merits serious consideration and, since the question was submitted, I have given that subject all possible attention that could be given in the limited time given for reply.

This proposed act and amendment is made to apply only to injuries to persons employed by railroad companies. Section 1, of Article 11 of the State Constitution gives the legislature power to alter or repeal all general laws or special acts enacted under the provisions of that section at any time after their passage. Under that constitutional provision, in the case of the Attorney General vs. Railroad Companies, 35 Wis., 425, it was held that a statute which limited the rates to be charged by railway companies for fares and freight was a valid enactment, although such limitations were not imposed upon other common carriers, and the same ruling was made by the Supreme Court of the United States in the case of Piek vs. Chicago & Northwestern Railway Company, 94 U. S. 164, and in the case of Chicago, M. & St. P. R. R. Co. vs. Ackley, 94 U. S. 179, and in the case of Ditberner vs. C. M. & St. P. R. R.

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Co., 47 Wis., 138, on Page 142. Our Supreme Court there says:

“If the legislature can impose limitations and restrictions on railway companies not imposed upon other common carriers, whether corporate or otherwise, it may in like manner impose liabilities upon such companies from which other common carriers and other corporations are exempt.”

That decision upholds Chap. 173 of the Laws of 1875 as a valid enactment. That chapter provided:

“Every railroad company operating any railroad or railway the line of which shall be situated in whole or in part in this state shall be liable for all damages sustained within this state by any employe, servant or agent of such company while in line of his duty as such, and which shall have been caused by the carelessness or negligence of any other agent, employe or servant of such company in the discharge of or for failing to discharge their proper duty as such; but this act shall not be constructed so as to permit a recovery where the negligence of the person so claiming to recover materially contributed to the result complained of.”

And in the case of *Missouri Railway Company vs Mackey*, 127 U. S. on page 208, the Supreme Court of the United States says:

“It cannot be successfully contended that the state may not prescribe the liabilities under which corporations created by its laws shall conduct their business in the future, where no limitation is placed upon its power in this respect by their charters. Legislation to this effect is found in the statute books of every state.”

It was claimed in *Ditbernar*, *supra*, that the statute of 1875 violated that principle of constitutional law which prohibits unequal and partial legislation on general subjects, and was therefore void. That the act was invalid under the rule set forth in *Durkee vs Janesville*, 28 Wis. 464, but that contention was overruled in that case by our court, which held as above stated. So it appears quite clear that the legislature

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has the power to impose liabilities and restrictions upon railroad companies which may not be imposed upon individuals, and that such legislation is not unconstitutional.

The Legislative may require that a railway Co. shall be an unqualified insurer of all goods intrusted to its care. *State vs Henshall* 33 Wis. 115.

The Supreme Court of the United States has in a number of other cases sustained that decision. In 1874 the State of Kansas passed an act which provided as follows:

“Every railroad company organized or doing business in this state shall be liable for all damages done to any employe of said company in consequence of any negligence of its agents or by any mismanagement of its engineers or other employes, to any person sustaining such damage.”

In an action brought to recover damages for injuries received after that act went into effect and which was appealed to the Supreme Court of the United States, where the question of the constitutionality of that act was raised, the court held that the act was not in violation of the provisions of the Fourteenth Amendment to the Federal Constitution, saying:

“The only question for our examination as the law of 1874 is presented to us in this case is, whether it is in conflict with clauses of the Fourteenth Amendment. The supposed hardship and injustice consists in imputing liability to the company where no personal wrong or negligence is chargeable to it or to its directors, but the same hardship and injustice, if there be any exist when the company without wrong or negligence on its part is charged for injuries to passengers. Whatever care and caution may be taken in conducting its business or selecting its servants, if injury happen to the passengers from the negligence or incompetency of the servants, the responsibility thereof at once attaches to it. The utmost care on its part will not relieve it from liability if the passenger injured be free from contributory negligence. The law of 1874 extends this doctrine and fixes a like liability upon railroad companies where injuries are subsequently suffered by employes, though it may be by the negligence or incompetency of a fellow servant in the same general em-

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ployment and acting under the same immediate direction. That its passage was within the competency of the legislature we have no doubt."

In the same case another objection to this law was that it deprived the railroad companies of the equal protection of the laws. But the court says in regard to that, that that objection is "even less tenable than the one considered."

And further says:

"Such legislation does not infringe upon the clause of the Fourteenth Amendment requiring equal protection of the law, because it is special in its character. If in conflict at all with that clause it must be on other grounds and, when legislation applies to particular bodies or associations imposing upon them additional liabilities, it is not open to the objection that it denies to them the equal protection of the laws, if all persons brought under its influence are treated alike under the same conditions."

And further:

"The hazardous character of the business of operating the railway would seem to call for special legislation with respect to railroad corporations having for its object the protection of their employes as well as the safety of the public. The business of other corporations is not subject to similar dangers to their employes. No objections therefore can be made to the legislation on the ground of its making an unjust discrimination. It meets a particular necessity and all railroad corporations are without distinction made subject to the same liabilities."

Missouri Railway Co. vs Mackey, 127 U. S. 205.

See also St. L. Ry. Co. vs Mackey, 173 U. S. 404 and A. T. etc. Co. vs. Matthews 174 U. S. 104.

In the case of Tullis vs Lake Erie & Western Railroad Co. 175 U. S. 348, a similar ruling was made in respect to a co-employe law of the State of Indiana, which was held valid and constitutional, and the Mackey case, *supra*, was cited in its support, as were a number of other cases not cited here, but to which attention is called.

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At the common law two defenses have always been available in actions for injuries caused by negligence:

1st. That the plaintiff, if his injuries were caused by the negligence of the co-employee, could not recover, the rule being that the employer could not be held liable for the negligence of one employer by which another was injured; that employees assumed the risk of negligent acts of their fellow servants in entering into the employment.

2nd. The defense of contributory negligence on the part of the plaintiff.

Both these defenses rest upon the same general principle i. e., that the injury is the fault or negligence of the plaintiff, in choosing his employment and assuming its risks, or that his negligence contributed to the injury received.

I realize that a radical change is made in adding to the liabilities of railway corporations by enacting a law which provides that, though the injury was due in part to the negligence of a plaintiff, still he may recover. But our court in the Bithberner case and cases above cited, have said that the Legislature has power to fix the liabilities of such corporations. If it can remove from railway companies the defense that the injury happened through the negligence of a co-employee, on what constitutional provision or for what reason can we say that they may not remove the defense of contributory negligence?

I am well aware that such additional liability could not be imposed upon individuals, but, as said by the Supreme Court of the United States in the Mackey case, *Supra.*, the operation of railroads is a peculiarly hazardous business. It calls for special legislation, having in view the protection of employees as well as safety of the public. It is not to be presumed that employees will heedlessly run into danger, otherwise than as their employment always is such. To illustrate, the business or public necessities of a railway corporation may require that a railroad engineer shall go out on a run with an engine which he knows to be defective in some particulars; but he is obliged to go or perhaps lose his position and incommode the public. If an accident happens to him through such neglect he is guilty of contributory negligence or assumption of the risk, under our law as it now is, and could not recover damages for an injury which might result. Under a

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law containing such a provision as this amendment, he could recover. Would the operation of the amendment in such a case be inequitable or unjust?

It is my opinion that such an amendment instead of operating to increase the liability of railroads in damage actions would serve to make them use greater care in inspection and testing their appliances with consequent reduction of liability for injuries. Owing to the peculiarly hazardous nature of railroad operation, there is at present a great demand for legislation avoiding the defense of contributory negligence in such cases, not, as I view it, for the purpose of increasing liability of such corporation in cases of personal injury, but rather as a measure to protect both the employes and the public by requiring greater care on the part of railway companies in respect to using dangerous or defective appliances. Still, it will be observed by reading the cases I have cited that the question of contributory negligence as a defense remains in the statutes construed.

Just what view our supreme court may take of a statute which eliminates contributory negligence as a defense, I am unable to say, nor can I form an opinion except as guided by the Dithberner case. I believe it may be eliminated just as the co-employe defense has been eliminated. I believe that under our constitution and the decisions of our courts, the legislature has the power to enact such legislation in respect to the liability of railway corporations as it shall deem necessary to properly protect their employes and the public. Any other construction put upon this amendment would be to declare that the legislature has not the power over corporations, creatures of its creation, which the constitution gives and the courts have declared it has.

In conclusion I would say that I think the wording of the amendment may be improved. I think it would be less open to objection if the words "sole and only" were stricken out and, if the amendment shall be adopted, the following words in the first clause of section 1 of the bill should also be stricken out:

"subject to the provisions hereinafter contained regarding contributory negligence on the part of the injured employe."

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It occurs to me further that, as the amendment, if adopted, will eliminate contributory negligence as a defense, it would be preferable to plainly say so, and I would suggest putting it in the following language:

"2. In every action to recover damages for such injury or death, contributory negligence on the part of the plaintiff or deceased shall not bar a recovery. But such contributory negligence may be shown in mitigation of damages. In all actions brought under this act the question of the negligence of the defendant shall be a question for the jury."

All of which is respectfully submitted.

L. M. STURDEVANT,
Attorney General.

Telephones.—Relating to discrimination in rental charges in different cities.

May 31st, 1905.

TO THE HONORABLE SENATE OF WISCONSIN,

GENTLEMEN—I am in receipt of the request of your honorable body that I give you my opinion as to the constitutionality of Bill No. 263 A., entitled: "A bill to prohibit discrimination in charges of telephone rentals in different cities and villages, and fixing a penalty for the violation thereof."

The bill classifies cities according to population, into twelve classes, and forbids telephone companies operating telephone exchanges in two or more cities from charging greater or less rental for exchange telephone service in any city of the same class, and also prohibits a higher rental charge for exchange telephone service in any city of a lower class than shall be charged for a like service in any city of a higher class.

The purpose of the bill is said to be to prevent telephone companies having exchanges in more than one city from levying tribute on the people of one city in the form of higher rentals, for the purpose of driving a competitor in another city out of business. In other words, the purpose of the bill is said to be to prevent a monopoly in the telephone business.

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A telephone company is a common carrier of messages and enjoys those rights, and must perform those duties, that exist in all cases where private property is used in a business in which the public has a common interest.

A telephone system is simply a means for the transmission of intelligence and news. In other words, it is a common carrier of information.

It is an undisputed proposition that the Legislature has the power to regulate the charges of, and to prescribe reasonable regulations for, all common carriers. The telephone, by the necessities of commerce and public use, has become a public servant - a factor in the commerce of the nation and of a great portion of the civilized world. It has, and must be held to have, taken the place by the side of the telegraph as a common carrier.

State vs. Neb Telephone Co., 22 N. W., 237, 239.

See also Western Union Telegraph Co. vs. Call Pub. Co., 44 Neb. 326.

State ex rel. vs. Delaware Telephone Co., 47 Fed. 633.
Telegraph Co. vs. Tex., 105 U. S. 460.

A common carrier is bound to serve the public at reasonable rates and without unjust discrimination, either as to price or the manner of service.

Gardner vs. Telephone Co., 7 Am. Elec. Cases 867,
Munn vs. Ill., 94 U. S. 113.

"A telephone system is simply a system for the transmission of intelligence and news. It is, perhaps, in a limited sense, and yet in a strict sense, a common carrier The moment it establishes a telephonic system here it is bound to deal equally with all citizens in every department of business, and, the moment it opens its telephonic system to one telegraph company, that moment it puts itself in a position where it was bound to open its system to any other telegraph company tendering equal pay for equal services."

State ex rel. vs. Delaware Telephone Co., 47 Fed. 633

Under the form of regulation, however, the State cannot deprive a telephone company of a reasonable compensation for services performed.

Smyth vs. Ames, 169 U. S. 466.

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It follows, therefore, that, if telephone companies are common carriers, they are subject to reasonable regulations and their charges may be controlled by the State. Indeed, the Legislature of this state has already enacted statutes recognizing the right of supervision and control. Section 1791a was enacted to prevent discrimination in rates in certain cases. Section 1778, as amended by chapter §19, laws of 1901, grants to such corporations the right of eminent domain. It is claimed, however, that this bill does not provide for such regulation as the Legislature is authorized to impose. It has been argued against its validity that the bill will result in class legislation, discriminating against some and favoring others; that it denies to some telephone companies the equal protection of the law guaranteed by the constitution; that it imposes burdens and liabilities upon some which are not cast upon others similarly situated.

It is a maxim of constitutional law that the legislature can not pick out one individual or one corporation and enact that one shall be subject to certain burdens while others situated in the same circumstances are exempted from the operation of the law. It must be admitted that the legislature can make a classification of individuals or corporations and impose upon such class special burdens and liabilities; but it cannot make a selection obviously unreasonable and arbitrary if the discrimination is based upon matters which have no relation to the object sought to be accomplished.

If this bill is subject to these criticisms, of course it would be void if it became a law. It is permissible to classify, but the classification must be founded on real differences. Our court has said:

"It is a trite expression that classification, in order to be legal, must be rational. It must be founded upon real differences of situation or condition which bear a just and proper relation to the attempted classification and reasonably justify a difference of relation."

State vs. Black, 113 Wis. 205.

It is not proposed by this bill to fix the rates which may be charged by telephone companies. It is a bill to prevent discrimination in rates, not by all companies in all cities, but by telephone companies doing business in two or more cities.

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The rates which may be charged by any telephone company are not attempted to be fixed or regulated by this bill. The bill is designed to prevent:

1. A telephone company from discriminating in rates between cities of the same class.

2. To prohibit telephone companies operating in cities of different classes from charging a higher rental for telephone services in a city of a lower class than it shall charge for a like service in a city of a higher class.

The rates, however, to be charged, are left to the discretion of the telephone company.

The question which arises is, whether the discrimination in charges between one city and another is such a matter of public interest and concern as to authorize the legislative action to prevent it under the police power of the state. The claim is made that a telephone company strong enough to have exchanges in several cities may and does make its charges very high in cities where it has no competition, for the purpose of reducing them to a minimum in cities where there is competition, and by this means be enabled to drive the lesser company out of business, and thus obtain a monopoly which it may use thereafter to extort higher rates from its patrons.

If this is a matter fraught with danger to the public welfare, then the classification of companies operating in two or more cities may be justified. If no public interest or concern can be subserved by such a classification, then the Legislature would have no power to act in the premises. In other words, if no reason or just basis exists for the fixing of uniform rates between cities as classified by the bill, then there is not a constitutional classification.

I have not the information concerning the telephone business such as will enable me to judge of this matter as well as the committee having this bill in charge, who no doubt are informed as to the necessity of regulating the matters by law and, as to this matter of public concern, you are better able to judge than I.

Our court has sustained the right of the Legislature to classify in many cases, for the purpose of taxation, for the purpose of municipal government in classifying cities, and in other matters too numerous to mention. Whether or not the classification is arbitrary or unreasonable depends upon the

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nature of the danger threatened or the wrong to be remedied. Courts will not set aside a classification as unreasonable because they may not think the classification the best that might have been adopted, but only when they can see that, beyond all rational doubt, the classification is arbitrary, unreasonable and unjust.

"Of the propriety of legislative interference within the scope of the legislative power the legislature is the exclusive judge."

Munn vs.. Ill., 94 U. S. 113.

It is also a maxim of constitutional law that a legislature is presumed to have acted within constitutional limits, with full knowledge of the facts and with the purpose of protecting the interests of the people as a whole, and the courts will not lightly hold that an act duly passed by the legislature was one in the enactment of which it had transcended its powers.

The provisions of the bill seem to violate no vested rights; it does not impair the obligations of contracts, nor do its provisions deny to any person or company the equal protection of the laws, and there seems to be no deprivation of property without due process of law. I am unable to see that the classification made by this bill is unjust or unreasonable, or that the discrimination in telephone rentals, which the bill designs to remedy, is without the police power of the state and therefore not the subject of legislative action. If in fact there is a wrong to be righted, then, in my opinion, there is nothing in the bill which makes it obnoxious to any constitutional provision.

The classification is based on population, and a further classification is made to depend on whether or not a telephone company does business in two or more cities.

Discrimination in charges between two cities cannot be in the nature of things enforced as to a telephone company doing business in only one city. And therefore, if discrimination in rates between cities is to be prevented, the classification of telephone companies doing business in two or more cities is a natural classification based on a situation made necessary by the situation, and cannot be said to be an arbitrary one.

Classification based on the population of cities has been sustained by the highest court of this state, as well as by the

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United States Supreme Court in the great case of *Munn vs. Illinois*, 94 U. S. 113.

Respectfully submitted,

L. M. STURDEVANT.

Attorney General.

Dams.—Relating to proposed amendment to bill in connection with Eau Claire dam by Dells Improvement Company - use for private purposes - eminent domain in question.

June 1, 1905.

HONORABLE A. L. KREUTZER,

Chairman Judiciary Committee of the Senate.

DEAR SIR—At your request I have examined the proposed amendments to the bill 619 A., for the purpose of ascertaining whether they remove the objections which, in my opinion, rendered the bill unconstitutional.

The bill as first presented to me was, in my opinion, objectionable upon two grounds:

1. That it did not provide that the public purposes set forth in the bill should be vested in the public, and that, on account of the provisions of the bill, the water power to be created by the dam might be retained by the Dells Improvement Company for a private purpose.

2. That the bill therefore gave the right of eminent domain to a private corporation for a private purpose.

In order to eliminate these objections, an amendment to section 3 is proposed, which guarantees to the city of Eau Claire 500 horse power in flume for the benefit and use of the city, pursuant to the terms of a contract now existing between the city and the Dells Improvement Company, and referred to in Section 1 of the bill; and, if that quantity of power shall be insufficient to meet the needs of the city for all municipal purposes specified in Section 2 of the act, and the city at any time shall request the company to furnish to it for any of such purposes any hydraulic power in excess of such quantity, the company, for a reasonable compensation, to be agreed upon and determined by contract or by arbitration, as specified in the act, shall furnish to the city such additional quantity of

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hydraulic power as may be required to meet the needs of the city for municipal purposes.

Under the amendment the corporation will be authorized to build a dam and to lease the power obtained to the city for public purposes for a compensation, and that compensation is to be determined by contract, or by arbitration in case the parties cannot agree.

It seems to me that this amendment raises a new and important question. The right of the city to control the water power for public purposes is absolutely vested in the city, except that its power to have it for a reasonable price is to be determined, in the first instance, by contract, and, if that cannot be done, the right to have the water power for a reasonable compensation is to be determined absolutely by the decision of arbitrators, over which the city has no control.

I have some doubt as to the validity of this provision, but, after giving the matter as careful consideration as my time has permitted, I have come to the conclusion that the reasoning in the case of Attorney General vs. the City of Eau Claire, 37 Wis., 400, does not apply to this bill as it will appear when the amendments proposed are incorporated.

In that case the question of taxation was involved, and the court held that, where the act provided in equivocal terms that the dam might be used for a public or a private purpose, taxation could not be justified for its erection or maintenance. In this case, if the 500 horse power is sufficient for the purposes specified in the act, then no additional power will be required. If it is not, a means is provided by which the city may procure the full power created by the dam.

In the case of Kaukana W. P. Co. vs. Green Bay & Miss. Canal Co., 140 U. S., on page 273, it is said:

"It is probable, too, that it is beyond the competency of the state to appropriate to itself the property of individuals for the sole purpose of creating water power to be leased for manufacturing purposes."

And, on page 275, it is further said:

"The true distinction seems to be between cases where the dam is erected for the express or apparent purpose of obtaining a water power to lease to private individuals, or where, in building a dam for a public improvement, a wholly unnecessary excess of water power is created,

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and the cases where the surplus is a mere incident to the public improvement and a reasonable provision for securing an adequate supply of water at all times for such improvement. So long as the dam was erected for the *bona fide* purpose of furnishing an adequate supply of water for the canal, and was not a colorable device for creating water power, the agents of the state are entitled to great latitude of discretion in regard to the height of the dam and the head of water to be created."

This case is cited with approval in the case of Green Bay & Miss. Canal Co. vs. Kaukana Water Power Co., 90 Wis., P. 370.

In the same case was held that the act under consideration was not invalid as to surplus water power over and above that required for the navigation of the river, on the ground that it took private property for private use, that the surplus water power was merely incident to the improvement, and the control thereof was necessary to the proper management of the improvement.

70 Wis., 635.

In my opinion, the proposed amendment to Section 4, which you have also submitted to me, does not add anything useful to the provisions of the bill, although it can do no harm if the bill as amended becomes a law. If this bill passes, the fiat of the Legislature will go forth that it is necessary to condemn all the land overflowed by said dam in order that the purpose of the act be fulfilled. Our court has repeatedly held that the question of the necessity of taking lands for public use right of eminent domain is one to be determined by the legislative department of the government.

Smeaton vs. Martin, 57 Wis., 354,

Wis. Water Co. vs. Winans, 85 Wis., 26, 39,

Lewis Eminent Domain, Sec. 162.

That is, the Legislature determines whether it is necessary to take the land for public use. When application is made to condemn, the courts determine whether the use in fact is public or private. Without the amendment the question whether the use is public or private would be determined, and the

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amendment adds nothing to the act on that subject, except to so provide by express terms. My former objection to this bill, on the ground that it gave a right to condemn land, was not based on Section 4 alone, but on the fact that, in connection with the right to condemn as shown by the provisions of the whole bill, the right was attempted to be conferred for the purpose of condemning lands for a private purpose. Since the public purpose is made to appear by other provisions of the bill the objection formerly urged to this section has, in my opinion, been eliminated.

I have not been able to give these amendments the consideration which their importance demands, but I am of the opinion that, with the amendments, the bill will be constitutional if it becomes a law.

You also submit for my consideration a substitute for Bill 619 A., offered by Senator Noble, which authorizes the city of Eau Claire to raise the dam in question to a height not exceeding 32 feet below low water mark.

I have examined this proposed substitute and am of the opinion that it contains no unconstitutional provisions and that, if enacted, it will be a valid law.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Census.—Clerk of town living within unincorporated villages to take census of entire town including the village.

June 8, 1905.

HON. W. L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—Replying to your request for an opinion upon the question submitted to you by Nels M. Oscar, county clerk of Washburn County, relative to taking census in towns which have within their limits unincorporated villages, I will say that I am of the opinion that the town clerk of a town having within its limits unincorporated villages should take the census of

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the entire town, including the unincorporated villages within its limits.

Under the provisions of Section 994, Stats. of 1898, town clerks of the several towns and the clerks of the several cities and villages under the direction of the county clerks are authorized and required, to take the enumeration of the inhabitants, and in case there be no such town or there be no such clerk in any district comprising the whole or a part of any county, the county clerk shall appoint one or more of such assistants who shall have power to perform the service required of town clerks by this chapter.

Section 997 provides:

"The town clerk in any town in which there shall be situated a village or any part thereof shall not take the census, collect the statistics, enroll the militia or enumerate the ex-soldiers and sailors in such village, and the village clerk of every village which is not specially incorporated as a municipality distinct and independent from the town, shall, in taking said census separately enumerate upon the same form all the inhabitants thereof residing in such town any part of which is included in said village."

The part of Section 994, quoted above would indicate that the county clerk of any county should appoint census enumerators in any portions of the county which had no organized town government, but I do not consider that that statute would apply, except in counties where a portion of the county has no organized government, and that it would have no bearing upon the question of appointing special enumerators for unincorporated villages within any town.

Unincorporated villages have no political organization, no village clerk or other officers on whom the duty of taking the census could devolve. Such villages constitute merely a more thickly inhabited portion of the township. Hence I conclude that the portion of Section 997, which says, "And the village clerk of every village which is not specially incorporated as a municipality distinct and independent from the town," etc., does not apply to unincorporated villages as they now exist, for the reason that such villages have no village clerk.

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I therefore conclude as before stated that the enumerators appointed in the town containing unincorporated villages should with such assistants as shall be necessary for him to have, take the census of the entire town including unincorporated villages. Of course it is unnecessary to say that such town enumerators should not take the enumeration in incorporated villages within the limits of such towns.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Law.—Cigarette law constitutional but may be improved by more careful wording.

June 10, 1905.

M. E. DILLON, Esq.,

District Attorney,

Ashland, Wis.

DEAR SIR—I am in receipt of yours of the 8th inst., inquiring in regard to the constitutionality of Chapter 82 of the Laws of 1905, commonly known as the anti cigarette law.

In reply I will say that I have given that act some casual examination. It might have been improved by a more careful wording and revision, but I believe it is constitutional. It is probable that the greatest difficulty the state will encounter in enforcing it will be to determine the extent of its provisions and whether or not in certain cases, it may conflict with the commerce provision of the Federal Constitution, but as to whether or not it does so conflict will depend upon the facts arising in any particular case. When that arises it will be a question for the courts to determine. For the present it will be your duty and mine to enforce the provisions of this act whenever an infraction occurs which is a subject of complaint.

A similar act has been held valid in some inferior court in Indiana and I believe a like decision has been rendered by the Supreme Court of Tennessee and a number of decisions so far as the act relates to interstate commerce, were made by the United States courts in relation to the prohibition laws of Iowa and North Dakota.

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You will observe that the act contains a proviso that it shall not apply, "to sales of jobbers or manufacturers doing an interstate business with customers outside of this state," and I presume the act could not interfere with the goods shipped into this state sold in original packages by firms doing an interstate commerce business, under the decisions above referred to.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Appropriation.—Relating to Bill No. 2985 for appropriation to Board of Health.

June 10, 1905.

HON. ROBERT M. LA FOLLETTE,
Madison, Wisconsin.

DEAR SIR—As requested by you I have examined Bill Number 298 S. for the purpose of determining whether there is any defect in this bill which seems to require that it be returned to the legislature for correction. The only matter which seems to require consideration is the provision in Section 3 of the bill which provides that if the money appropriated by the act shall not be expended before the 1st of February, 1907, it shall "revert to the general treasury of the state." I think under well known rules of construction of statutes the deficiency in this bill may be supplied by judicial construction. It is quite evident from the context that the word "treasury" was inserted by mistake for the word "fund." The appropriation if drawn by the state board of health would be paid out of the general fund of the state and it appears 'o be the intent of the act that only such sums shall be drawn as may be needed for the purposes named, and at the expiration of the time limit the unexpended portion of the fifty thousand dollars appropriated would remain in the general fund. I think however there is no question but that the court would substitute the word "fund" for the word "treasury" should any question arise.

"Where one word has been erroneously used for another, or a word omitted and the context affords the means

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of correction, the proper word will be deemed substituted or supplied.

Southerland on Statutory Construction, Sec. 260.

2 Parson's Contracts, 563.

Reeg vs. Adams, 113 Wis., 175.

I think therefore, that the act is sufficient without correction as it now stands.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Public Health. Health Commissioner as to accepting money from city for treating paupers afflicted with contagious disease. Sec. 925 - 108 Statutes.

June 12, 1905.

W. K. PARKINSON, Esq.,

District Attorney,

Phillips, Wis.

DEAR SIR—Your favor of the 9th inst., received. You inquire whether a health commissioner of a city operating under the general charter is guilty of official malfeasance for accepting compensation from said city for treating its paupers who are afflicted with a contagious disease such as smallpox.

In reply I would say that the duties of the commissioner of public health in cities under the general charter law is prescribed in Section 925-108 of the statutes of 1898, and subsequent following sections.

Also some additional duties are prescribed by Chapters 152 and 161 of the laws of 1903. In general the duties of the commissioner of public health are to look after sanitary conditions, to make rules and regulations to suppress and prevent the spread of contagious disease. I do not find any provision in any of these statutes whereby such commissioner is obliged to treat paupers or any other persons. I do not find any statute law which would prevent him from charging and receiving compensation for treating such persons.

Under the provisions of Section 925-112 it is provided that,
"The commissioner of public health shall also discharge

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such duties not herein enumerated as may from time to time be imposed upon him by the council by ordinance or resolution."

It therefore appears that any city council may protect the city from charges such as you mention, by providing by ordinance that it shall be the duty of the commissioner of public health to treat paupers. When it has done so, then it would be unlawful for the health commissioner to receive any additional compensation for treating paupers or others whom the ordinance may direct him to take care of professionally.

But aside from this and although the health commissioner should have in violation of the statute received compensation for treating paupers I do not find that he has by so accepting such compensation committed any criminal offense under our statute. The criminal statute in respect to malfeasance, Section 4549, stats. of 1898, does not cover any such offense, but if an ordinance such as I have described shall have been passed by the common council of such city, and the health officer shall thereafter receive from the city compensation for treating individuals which the ordinance makes it his duty to treat, the receipt of such money would be unlawful and could no doubt be recovered back in a proper action for that purpose.

I belive what I have said fully answers your inquiry.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Census.—Relating to compensation of town clerks. Secs. 896 and 812 Statutes. Providing forfeiture also.

NELS M. OSCAR,

County Clerk,

Washburn, Wis.

June 13, 1905.

DEAR SIR—Your favor of June 10th to Hon. W. L. Houser, secretary of state has been received and referred to me for reply.

You state that in one or two towns in your county "the town clerks have intimated that they will refuse to take the

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census," and you inquire, "Can they get extra pay? Can they be compelled to do this work for the present amount?"

In reply I would say that the taking of a state census is a very important work which cannot be delayed or neglected because the compensation thereof may be deemed insufficient. By Section 996 of the stats. of 1998 it is made the imperative duty of the town clerks and their assistants to take the census.

Section 812 of the stats. of 1898, provides that if any person elected to a town office of whom an oath and bond is required, except he be unable from disease or other infirmity to discharge the duties of such office shall refuse or neglect to serve therein he shall forfeit ten dollars. This is a very inadequate punishment for neglecting to attend to such important duty as taking the census, and there might be some question of its application to just such a situation. I desire however, to call your attention to Section 976 of the stats. of 1898, which provides that the judge of the circuit court "may in like manner remove any town officer of any town in his circuit whenever in his opinion it shall be proved that such officer has been guilty of wilful and corrupt official misconduct or of wilful neglect of duty;" and I would advise you that if any town clerk shall neglect to attend to the duty of taking the census in his town as required under the provisions of Chapter 45 of the laws of 1898, to call the attention of your district attorney to such neglect and that the latter should promptly take action under the provisions of this last named section.

In respect to compensation I would say that I know of no way by which other compensation can be paid for taking a census than that provided in the statute. I think from the statutes I have cited that town clerks can be compelled to do this work or be removed from their offices.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Census.—Relating to taking of Oneida Reservation in Outagamie Co. Separate enumeration of Indians not taxed.

June 13, 1905.

A. A. RAISLER,

Clerk Outagamie County,
Appleton, Wis.

DEAR SIR—Hon. W. L. Houser, secretary of state, has requested me to reply to your favor of June 8th in respect to taking the census of that part of the Oneida Reservation in your county.

In reply I would say that the statute relating to taking census, Chapter 45 of the laws of 1899 evidently contemplated that it shall include all the inhabitants of the state. There should be a separate enumeration of Indians not taxed, but I am of the opinion that they should be enumerated. To accomplish that end you may appoint enumerators for that purpose under the provisions of Section 994 of the stats. of 1898. It is not necessary that such enumerators should be residents of the reservation. They may be appointed from any part of your county.

In order to prevent any conflict with the United States authorities, I would suggest that such enumerators or yourself should confer with the Indian agent or person having charge of the reservation and obtain his consent or the consent of the Secretary of the Interior to enter upon the reservation and make such enumeration.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Dams.—Bill No. 619A as amended, constitutional. Relates to Dells Improvement Co. See Senate Journal, 14*1.

June 16, 1905.

HON. ROBERT M. LAFOLLETTE,

Governor of Wisconsin,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your request that I give you my opinion upon the constitutionality of Bill Number 619 A.

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recently passed by the legislature. On the 25th of May, 1905, I gave an opinion to the judiciary committee of the Senate that the original bill contained unconstitutional provisions. This opinion was based on the fact that the bill as originally drawn plainly disclosed upon its face the fact that if enacted it would confer upon the Dell Improvement Company the right to condemn lands for a private purpose. After that opinion was given the bill was amended and the bill and amendments were submitted to me for a further opinion. After an examination of the amended bill I came to the conclusion that the bill as amended would be constitutional. I refer you to page 1401 Senate Journal for a copy of the last opinion.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Liquor Licenses.—Power of Board. Under what condition a Board or Common Council may exercise discretion in granting liquor licenses.

June 16, 1905.

MR. M. PLANK,

Village President,

Hancock, Wisconsin.

DEAR SIR—Your favor of the 13th at hand and its contents have received my consideration.

The matter of granting liquor licenses is regulated by Section 1548 Statutes of 1898 as amended by Chapter 20 of the laws of 1905. This section of the statutes declares that,

“Each town board, village board and common council may grant license under the conditions and restrictions in this chapter contained to such persons as they deem proper to keep groceries, saloons or other places within their respective towns, villages or cities for the sale of strong, spiritous, malt, ardent or intoxicating liquors.”

It also provides, that

“The application for any such license shall be in writing and shall state the kind of license applied for and designate the premises where such liquors shall be sold

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. . . All town and village boards and common councils or the duly authorized committees of such councils shall meet and be in session on the third Monday of each June and from day to day thereafter, so long as it may be necessary, for the purpose of acting upon such application as may be presented to them conformably to this chapter."

The act of a town or village board in passing upon applications for and in granting liquor license is a judicial or quasi judicial act; that is to say, it is passing upon a matter to which they may apply their discretion or judgment at least as to the place or places where saloons shall be allowed to be established, and as to who are proper persons to grant licenses to. When such board shall determine that any applicant for a license is not a proper person to grant a license to or that the placed named by the applicant for conducting such business is not such a place as such board wish to have a saloon established the discretion so exercised by such board in so determining to issue or refuse a license cannot be enforced by mandamus or other proceedings.

State ex rel Buchanan vs Kellogg, 95 Wis. 672.

State ex rel Fourth National Bank vs Johnson, 103 Wis. 591.

State ex rel Coffey vs Chittenden 112 Wis. 569.

Upon the other hand the discretion to be exercised by such board must be a sound legal discretion, to be determined in its exercise by the facts and circumstances of each particular case.

Black on Intox. Liquors P. 171.

Such discretion cannot be abused by arbitrarily refusing a license to any person. Each application must be received, examined and passed upon at the proper time, nor do I think it would be a proper exercise of discretion under our laws, as they exist, for the board to refuse a license by determining, as your board apparently has done, in advance of the receipt or consideration of applications that but three licenses shall be granted, and to whom they shall be granted. Your board

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is required to pass upon all applications and may be compelled by mandamus to do so and,

“If a license has been refused to a properly qualified person, without any reason whatever, or without any reason which is valid and sufficient in law, but in the arbitrary or capricious exercise of the power it may be tested by the process of mandamus.”

Black Intoxicating Liquors P. 172.

There is no law of the state limiting the number of saloons in any town or district, and I do not think your board can arbitrarily refuse a license to any applicant therefor, simply for the reason that three saloons are all which your board considers should be operated in your village. Such conclusion on the part of the board would not I fear appear to the court as an exercise of legal discretion although it may be in the interest of sobriety and good morals to have the number of saloons so limited.

The greatest danger you may encounter of being compelled to grant more license is from statements, such as you make in your letter, of desiring to have but three. If such is the sentiment of your board and statements to that effect have been made by them in advance of examining applications for saloon licenses and especially if a license should be refused for that reason alone such facts might be considered if your board should be brought into court by mandamus.

I have written thus quite at length to clearly place the law before you and trust I have fully answered your inquiry.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Bounty.—Any person who shall kill a mature wolf shall be entitled to a reward of \$10 to be paid by the county wherein the wolf was killed. Resolution of County Board has no effect.

HONORABLE W. L. HOUSER,
Secretary of State.

June 19, 1905.

DEAR SIR—I am in receipt of your favor of the 17th inst., inclosing letter from Amil Markee, County Clerk, Balsam

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Lake, Wis., in which he asks whether chap. 324 of the laws of 1905 means that the county shall pay a bounty of ten dollars for the killing of a mature wolf and the State also pay ten dollars, and whether the resolution of the county board to pay a bounty of six dollars on wolves is to be disregarded; also whether the act referred to will relieve the county board of the necessity of enacting a resolution for the payment of bounty on wild animals.

The chapter referred to clearly provides that any person who shall kill a mature wolf shall be entitled to a reward of ten dollars, to be paid by the county wherein the wolf was killed. After the passage of this act the resolution of your county board to pay six dollars was rendered of no force whatever. One who kills a wolf after the passage of the act is entitled to the bounty prescribed by the statute, regardless of the resolution of the county board. There is no necessity for the county board to pass a resolution on the subject, since the law fixes the amount to be paid without a resolution. The State, by the express terms of the act, is to pay the same bounty as is paid by the county, and the bounty to be paid by the county is absolutely fixed at ten dollars.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Fee of \$10 charged for filing amendments to articles of incorporation. Sec. 1770b amended by Chap. 351 Laws of '99 and Chap. 399 Laws of '01.

June 19, 1905.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—In reply to your inquiry as to the fee which should be collected of Warren Brothers Co. for filing an amendment to its articles of incorporation, I will say:

This fee is collected under the provisions of sec. 1770b as amended by chapter 351 of the laws of 1899 and chap. 399 of the laws of 1901.

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That section as amended requires the payment of a fee of \$10 for filing amendments and further provides:

"That in case of an increase of capital stock by amendment, one dollar for every one thousand dollars of said increase; provided that said payment in excess of twenty-five dollars shall not be required from any corporation upon which a license fee is imposed under other sections of these statutes."

This corporation I understand does not pay a license fee in any form, and I therefore think it does not come within the exception stated in the latter part of the statute above quoted, and so I think it will be obliged to pay fees on the increase over \$25,000 in its capital stock, subject, however, to the limitation hereinafter stated.

The object of the statute as therein stated is not to require foreign corporations engaging in business in this state to pay a fee on their entire capital stock, but upon the proportionate parts of it used in this state, and I conclude it is but a just and fair interpretation of that part of it relating to amendments that the same rule shall apply.

To reach this end it is my opinion that you should now require Warren Bros. Co. to file with the amendment, an affidavit stating the amount of its capital "which is represented in the state of Wisconsin by its property located and business transacted therein," and, in view of the fact that heretofore they have failed to pay one dollar for each one thousand dollars of capital stock so represented, that you require them to pay at this time, one dollar for each one thousand dollars so represented above \$25,000 as shall appear from said affidavit or otherwise, beside the ten dollar amendment fee hereinbefore mentioned.

Had the corporation paid any fees on its capital stock represented in business here in excess of \$25,000, at the time of filing its articles, I should not deem it necessary to now collect such fees upon that portion of its capital stock so engaged, and the State would be limited to the proportion of its increased capital to be used in business in this state in excess of \$25,000 and the ten dollar license fee. But the company has now been authorized to, and presumably has engaged in business here for nearly two years, and it is a fair presumption that it now has capital engaged in business here and, on

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filing this amendment, it is but fair and just to the state, as well as to domestic corporations, that such affidavit be now required.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Board of Control.—Composed of five members, one being a woman. Appointed by governor immediately after passage and publication of act. Chap. 381 Laws of 1905, repeal Sec. 561a Stats. of 1895.

June 20th, 1905.

HONORABLE ROBERT M. LA FOLLETTE,
Governor of Wisconsin.

DEAR SIR—I have your communication of the 19th inst., in which you request my opinion upon the following question:

“Does Chapter 381 of the Laws of 1905 repeal Section 561a of the statutes of 1898 in the sense that the present Board of Control is legislated out of office, and is it my duty under the provisions of this law to appoint five members on the Board of Control?”

At the outset let me say that this is a very close question of law. The substantial parts of Chapter 381 read as follows, to-wit:

“Section 1. The governor, by and with the advice and consent of the senate, shall appoint five persons (one of whom shall be a woman), no two of whom shall at the time of their appointment be residents of the same congressional district, and not all of whom at such time belong to the same political party, members of said board. The terms for which such appointment shall be made shall be five years from the date thereof. The appointments to fill vacancies shall be for the unexpired term. Each person who accepts such appointment shall, before entering upon the discharge of his duties, take and subscribe an oath to support the constitution of the United States, the constitution of this state and faithfully discharge his duties as a member of said board to the best of his ability. Such oath shall be filed in the office of the secretary of state.

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“Section 2. This act shall take effect and be in force from and after its passage and publication.”

Section 1 aforesaid is exactly the same as Section 561a of the Wisconsin Statutes of 1898, except that the words placed in brackets above, to-wit, “one of whom shall be a woman,” are inserted in the new act, and the old act is thereby amended in that respect.

At the time of the passage of this act and at all times since there were five duly appointed, qualified and acting members of the Board of Control, appointed by the Executive of this state, pursuant to the provisions of Sec. 561a aforesaid. It must be held that the Legislature had this in mind. They were bound to take knowledge of such condition.

Endlich on Interpretation of Statutes, Sec. 28.

Did the Legislature, then, mean that the board as then existing and the individual members thereof should remain in office until such time as there should be a vacancy, which should then be filled by the appointment of a woman, or did they mean to legislate the existing board and the individual members thereof out of office, abolish such offices, as it were, and provide for the appointment of a new board under the new act, one member of which should be a woman?

It is a recognized rule of construction that the legislative journals and proceedings may be consulted in cases where the language of the Legislature is of doubtful meaning.

Endlich etc., Sec. 33.

A reference to the new legislation and the proceedings of the Legislature with respect thereto shows that the bill which finally resulted in this enactment under consideration was introduced in much different form than finally passed; that the bill originally provided for the appointment of a woman as an additional member of the Board of Control, clearly indicating the intent of the Legislator introducing such bill to have been that the then existing board should remain in office, and one additional member be added thereto, who should be a woman. This bill finally passed the Assembly, was defeated by the Senate, reconsidered, finally an amendment was offered by Senator Hudnall in the form of a substitute, and the same adopted, afterwards being concurred in by the Assembly. The

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amendment is the law as passed, which is now under consideration.

It is clear, at least, that the Legislature rejected the idea of having an additional member of the Board of Control; that their intention was to have a Board of Control composed of five members, one of whom should be a woman. Was it their intention that the board should come into being at once, or was it to be in the future?

There are cases in the interpretation of statutes where resort may be had to the consideration of the title, to aid in construction.

Enlich etc., Sec. 58. But the title in this instance does not aid us much. The same rule permits earlier acts of the legislature in *pari materia* to be considered. If this were a case where the intention of the Legislature was so much in doubt as to permit the application of this rule of construction, and we were permitted to consider former acts of legislation which have to do with this same subject, we could find much to assist us. For instance, reading the foot note to Sec. 561a Wis. Stats. 1898, which might be taken into consideration with the statute to which it relates, we find that Chapter 29 Wis. Stats. 1898, is based upon the legislation of 1891 and 1895, and that this legislation by which the present board was organized provided for an appointment of the five members for one, two, three, four and five years respectively, thus showing the intention of the Legislature to be that the terms of office of the respective members of the board should terminate at different times. The new legislation, if it is to have the effect of abolishing the board and causing new appointments throughout, is such that the time of expiration of the terms will be concurrent; and, as I say, if this were a case where this rule of interpretation referred to could properly be used, it would throw light, indicating to my mind, that the Legislature did not intend to legislate the present Board of Control out of office. There is, of course, no question but that the Legislature has the power to legislate non-constitutional officers out of office.

State vs. Douglas, 26 Wis., 428,

Hall vs. State, 39 Wis., 79,

Fordyce vs. State, 115 Wis., 608 (614).

If the meaning of the Legislature to be gained from this act in itself, either by the express language or by necessary

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implication, legislated the Board of Control out of office, then there can be no resort to the rules of interpretation heretofore referred to

Endlich etc., Sec. 72.

Whatever is to be necessarily implied in an act is as much a part of the law as is that which is plainly expressed.

Endlich etc., p. 589.

Is it implied necessarily by this statute under consideration that the Board of Control is legislated out of office, and that the Governor, in pursuance of the power and duly imposed, is to forthwith appoint a new Board of Control?

"The extension of the enactment by implication is confined to its strictly necessary incidents or logical consequences."

Endlich etc. Sec. 422.

The act provides that the Governor, etc., "shall appoint five persons;" that one of these five persons "shall be a woman;" that these five shall be "members of said board." The term of each of said members "shall be five years;" and Section 2 provides: "This act shall take effect and be in force from and after its passage and publication."

The plain intention of the Legislature is, therefore, that, from the passage and publication of this act, the Board of Control shall be composed of five members, one of whom shall be a woman. It does not say in the future. It is not implied that it is in the future, but it expressly says that, from the passage and publication of this act, the board shall be so composed.

If we are to have a Board of Control of which one member shall be a woman from and after the passage of this act as provided in plain terms, *necessity impels* the interpretation that the present board is legislated out of office. That the board shall be made up of five persons, one of whom shall be a woman, from and after the passage of this act is imperative language, susceptible to no construction other than that which its plain terms indicate, and this language being imperative, the whole act must be construed to bring about the plainly expressed object of the Legislature, as aforesaid. It is not expressly provided that the present board is legislated out of

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office. If it were so provided, we would have no question to pass upon; but it seems plain to me that, in order to give the language of the Legislature meaning, it is necessarily implied by the creation of a new board forthwith that the old board is in effect abolished.

“Where . . . the whole end and object of the legislature would be plainly defeated if the command to do the thing in a particular manner did not imply a prohibition to do it in any other, no doubt can be entertained as to the intention.”

Endlich etc., Sec. 431.

I am therefore of the opinion that the proper construction of this act is that it effectually makes it your duty under the provisions of this law to appoint five members on the Board of Control, one of whom shall be a woman, and that that should be done immediately, and that this interpretation, which to me seems to be the plain words and provisions of the law, necessarily implies that the present Board of Control has no existence in the law, except as *de facto* officers. In my opinion it would be doing great violence to the Legislative intent to say otherwise.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Dentistry.—Expense of special educational examiner of dental candidates paid from funds of State Board of Dental Examiners received from examinations and annual registrations.
Sec. 1410j Stats. of 1898.

June 20, 1905.

DR. C. C. CHITTENDEN,
President State Board of Dental Examiners,
Madison, Wis.

DEAR SIR—You have requested an opinion as to whether the services of a special educational examiner, an appointee of the State Superintendent of Public Instruction, for the examination of candidates for admission to the dental course, as provided in Section 1 of the rules and regulations of the State

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Board of Dental Examiners, may be paid out of funds of the board received from examinations and annual registration.

In reply I would say that Section 1410j Wis. Stats. 1898, as amended by Chapter 411 of the laws of 1903, provides in part as follows:

“From the funds so received, all proper and reasonable expenses of the board and each of its members incurred in carrying out, maintaining and enforcing the provisions of this chapter may be paid,”

and it is my opinion that the expense of securing such special examiner is one of the proper expenses of the board to be paid out of such fund under said provision of such statute.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Taxation.—Each assessor shall, when making the annual assessment, ascertain and enter upon a blank prepared for that purpose, the name and surname in full of each deaf and dumb, blind, insane and idiotic person in his assessment district.

June 21, 1905.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—I have yours of the 19th inst., asking for my interpretation of Section 1014 Wis. Stats. 1898. That section provides that,

“Each assessor shall, when making the annual assessment, ascertain and enter upon a blank prepared for that purpose, the name and surname in full of each deaf and dumb, blind, insane and idiotic person in his assessment district,” etc.

This language seems to admit of no misconstruction. It provides that the names of these defective persons shall be placed upon the census roll in the districts where they reside. I am therefore of the opinion that, where county asylums or hospitals or state institutions in which such defective persons reside are located, the assessor shall enter the names of such

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persons upon his roll. There seems to be no other provision of law for obtaining this information except that contained in this section.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Licenses—Schools.—No license granted to sell liquor in any building or booth which is nearer than 300 feet from boundaries of school grounds.

June 21, 1905.

MILLER & WOLF, *Attorneys at Law*,
LaCrosse, Wis.

GENTLEMEN—This department is in receipt of your communication of the 17th inst., wherein you inquire for an interpretation of the so called "Stout Saloon Bill," known as Chapter 385 of the Laws of 1905.

You ask several questions and I shall attempt to give you an answer to each in the discussion hereinafter given.

My opinion upon this matter written to you can be nothing more than unofficial. It is not within the province of my duties to advise officially private individuals, as you well know, but I am willing, nevertheless, to give you my personal ideas upon this question, if you think they will be of any assistance to you.

This act under consideration is an amendment to Sec. 1548 Wis. Stats. 1898. It specifically amends any special city charter also and provides that, after June 30th, 1905, no license for the sale of intoxicating liquor in any building, etc., for which a license is not in force on that day shall be granted "*within a distance of three hundred feet of any public or permanently established parochial school grounds.*"

It is further provided by the act that, in order to determine whether such building in which it is intended to establish a saloon is within three hundred feet of such school grounds, the said distance is "*to be measured upon the streets from the boundaries of the school ground.*"

It seems from your communication that these are the parts of the act concerning which you desire my interpretation. It

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appears conclusively from the plain terms of the act that, in measuring to determine whether a given place was within three hundred feet of the school grounds, the distance would be measured from the edge or boundary of the school grounds, and not from the school building. I can conceive that some serious question might arise in case the school grounds in any instance should not extend to the edge of the street, but I assume that few if any such cases can exist, and therefore do not meet that proposition. So, leaving such out of consideration, I should think that, in measuring, the measurement should be taken from the edge or boundary of the school grounds, and that the distance to a given place should be measured from such edge or border along the edge of or across the street as the case may be, turning corners, if necessary, since it is specifically provided that the measuring shall be upon the streets, rather than as the crow flies.

The controlling thought in this legislation is that there shall be no new saloon established within three hundred feet of any school grounds. The remaining portion of the statute, now being considered, simply prescribes a method of measurement. It impliedly, if not expressly, provides that the measurements shall not be as the crow flies. In my opinion, the legislative intent was that the measurement should be taken along the edge of the public highway, and that the word "streets" there used, being in that portion of the statute relating only to the method of measurement, must be given a broad meaning, so as to include highways or public passageways, such as alleys through which the public have a right to go and which are used as a means and ways of public travel. In the strict sense of the term as used in the law, the word "streets" does not include all highways or alleys, but we cannot give meaning to that part of this act which provides in effect that no new saloon shall be established within three hundred feet of any school grounds, which means, of course, throughout the state, in cities, townships and villages alike, without giving to the word "streets" used in that part of the act relating to the method of measuring, a broader meaning than is the usual acceptation of that term in the books. The measurement should therefore be from the boundaries of the school grounds along or across the public highway as the case may be, whether it be a country highway, a street or a public alley which the

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public have the rightful use of as a passageway and a means of travel.

The act provides that

“No such license shall be granted to any person or persons for the sale of any such liquor in any building, booth or other place.

The act plainly has relation to the “building, booth or other place” in which it is desired by the applicant to have a license. I should say from this language that the measurement should go from the boundaries of the school grounds along the edge of or across the public highway, as above determined, and, if the edge of the building, booth or other place for which the applicant desired a license came within the three hundred feet as thus measured, that then the license could not be granted. I do not believe the building would have to be wholly within the three hundred feet, but am of the opinion that, if any part of it came within the three hundred feet after thus measuring, no license could lawfully be granted.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Appleton Mfg. Co. must conform to law relating to accident or casualty insurance companies, contract submitted being an insurance contract.

June 23, 1905.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.
Madison, Wis.

DEAR SIR—You have referred to me the letter of the Appleton Manufacturing Company, dated June 20th, together with a copy of the application and form of contract of that company which is to indemnify the owners of windmills against loss or damage to the same, and requested my construction thereof as to whether such contract is an insurance contract and whether it comes within the prohibition of our laws, Sec. 1978, Wis. Stats. 1898, against individuals or corporations

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conducting insurance business of any kind without first complying with the law and paying the fees required to be paid by corporations engaged in the business of insurance.

The statute referred to reads as follows:

“1978. No corporation, association, partnership or individual shall do any business of insurance of any kind, or make any guaranty, contract or pledge for the payment of annuities or endowments or money to the families or representatives of any policy or certificate holder, or the like, in this state or with any resident of this state except according to the conditions and restrictions of these statutes. And the term insurance corporation as used in this chapter may be taken to embrace every corporation, association, partnership or individual engaging in any such business.”

The application referred to states that it is for a “five-year windmill insurance policy, “to be granted on payment of a distinct premium, \$2.50. The first clause of the contract states:

“In consideration of the stipulation made herein and of the sum of \$2.50 does hereby insure————hereinafter called the insured, for the term of five years, from the ——day of —— 190——, at noon, to the ——day of ——, 191——, at noon, against damage and breakage to a certain windmill outfit of their manufacture, purchased by the insured, in the manner and form herein-after specified, and otherwise, to-wit:”

It appears to me that it requires no argument to convince anyone, though unfamiliar with technical legal phraseology, that such an agreement is a contract of insurance.

In the case of *Shakman v. U. S. Credit System Co.*, 92 Wis. 366, our Supreme Court held a contract to indemnify merchants and manufacturers against loss by the insolvency of debtors to be a contract of insurance and a corporation making such contracts an insurance company within the meaning of the statute above cited; and, in the opinion in that case, the court says, in defining an insurance contract:

An insurance contract is a contract whereby one party agrees to wholly or partially indemnify another against

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loss or damage which he may suffer from a specified peril."

Ibid p. 374.

A company transacting only the business of insuring plate glass against injury from causes other than fire or lightning is an accident insurance company within the meaning of our statutes.

State ex rel. Metropolitan Plate Glass Ins. Co. vs. Fricke, 102 Wis. 117.

I do not conceive that it makes any difference in the nature of the contract, that the indemnity is furnished in the form of replacing broken or lost parts of machinery, such as the indemnity made by plate glass insurance companies.

For the reasons stated, I conclude that the form of contract submitted by the Appleton Mfg. Co. is an insurance contract and the company an insurance corporation within the meaning of our laws, and that, to do business in this state, such company must be required to conform to our laws relating to accident or casualty insurance companies.

This opinion, however, is not to be construed as adverse to the practice of manufacturing companies and others guaranteeing or warranting such machinery as they sell for a specified period of time, when the sale and warranty are one contract, and without a separate and distinct consideration.

I express no opinion as to such contracts, but shall determine each by itself as occasion arises.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Notary Public.—On changing name of county, appointment of Notary not affected. Should change seal to correspond to new name of county.

June 28, 1905.

MR. THOMAS, *District Attorney,*
Ladysmith, Wis.

DEAR SIR—Replying to your inquiry in regard to the effect which chapter 463 of the laws of 1905 has upon the commis-

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sions of notaries public, and in regard to their seals, I would say that, since you present this matter to this department, it has been given consideration.

There is practically no law to be found applicable to such a situation, but I conclude that the change in the name of a county does not affect the commission itself, it being issued to the person residing in the same territory, and probably acknowledgments or affidavits taken by notaries to which the seal of Gates County should be attached would not be invalid; but, when certificates are made by the clerk of the court there which certificate would be made by the clerk of Rusk County, it would be confusing to persons unacquainted with the change, and for this reason alone I think that notaries public should procure new seals bearing the imprint of the county as it now is.

Of course your county court, county clerk and clerk of the circuit court should have their seals to conform to the county name as it now is.

All this is said without going into the question of the constitutionality of the act changing the name of Gates County to Rusk, which I do not undertake at this time to determine and only mention because some statements have been made regarding the matter and that some action may possibly be brought to test the constitutionality of the act changing the name of the county.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Board of Health.—Members other than Sec'y not to be paid over \$10. per day for each day of service, said amount not to exceed \$1200 for all members.

DR. C. A. HARPER,

June 29, 1905.

Secretary State Board of Health,

Madison, Wis.

DEAR SIR—I am in receipt of yours of the 29th inst., in which you ask my official interpretation of chap. 433, laws of 1905, in regard to the following matter:

“Does said chapter provide for compensation to the various members of the State Board of Health other than

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the secretary at the rate of ten dollars per day while they are actually and necessarily engaged outside of the city or town in which such members respectively reside in the performance of their official duties other than in attendance upon the regular meetings of the board?"

I understand there is some doubt as to whether or not the statute sufficiently makes an appropriation for this sum, since there are in the statute relative to that matter no direct words appropriating said sum of ten dollars per day. The provision is that such compensation shall be paid on the certificate of the president and secretary of the board, and that such compensation shall not exceed in any one year the sum of \$1200. It is true that the statute is not very specific in regard to the matter, but for many years appropriations have been made in this manner and in my opinion such appropriations are helped out by the provisions of sec. 172 Wis. stats. 1898 which provides:

"There is hereby annually appropriated out of the general fund a sum sufficient to pay all salaries, compensations and other disbursements authorized by these statutes to be made and to be paid out of the state treasury, and not directed to be paid out of some other fund."

You also ask whether this appropriation is an appropriation of not to exceed \$1200 to each member of the board, or whether it contemplates the payment of not to exceed \$1200 in any one year to all of the members of the board.

I think there is no doubt about the meaning of the statute. The members of the board other than the secretary are to be paid a compensation of ten dollars per day and the compensation so to be paid to such members is not to exceed in any one year the sum of \$1200. If it had been intended to give not to exceed \$1200 to each member, the statute would have so provided, and the total sum to be paid in any one year would have been fixed at a sum of six times \$1200. The word "member" is not used in the singular, but is used in every instance referring to appropriations, in the plural. The provision therefore clearly indicates that the appropriation is confined to \$1200 for compensation to be paid all the members of the board, with the exception of the secretary. Traveling

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expenses and the salary of the secretary are to be paid out of the \$4500 appropriation mentioned in the section. Printing and postage are otherwise provided by the act.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Public Lands.—Application of U. S. Government for certificate of consent of legislature to purchase of certain lands to be used to establish depot for "Ninth Light House District" is insufficient to authorize issuance of certificate.

June 30, 1905.

JOHN J. HANNAN,

Private Secretary,
Madison, Wis.

DEAR SIR—I am in receipt of your favor of the 29th inst., in which you enclose the application of the United States government for a certificate of the consent of the legislature to the purchase by the United States of certain lands to be used for the purpose of establishing a depot for the "Ninth Light House District" with the request that I give you my opinion whether or not the application sufficiently complies with the statute to warrant the granting of the certificate.

Subdivision 17 of Section 8, of Article 1, of the Constitution of the United States provides that the United States may exercise exclusive legislation over all places purchased by the consent of the legislature of the state for the erection of forts, magazines, arsenals, dock yards and other needful buildings.

By Section 2, Wis. Stats. of 1898 the consent of the legislature is given to the purchase by the United States of any place or places within the state for the erection of such needful buildings. Upon the condition precedent thereto that application therefore setting forth an exact description of the place so purchased shall be made by an authorized officer of the United States to the Governor. This application must be accompanied,

1st. By a plat of such place.

2nd. By proof that all conveyances necessary to the unincumbered title of the United States have been recorded in the

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office of the Register of Deeds of the county in which such place may be situated.

The application made contains a plat of the premises purchased. The only proof submitted showing that the unincumbered title is in the United States is a certified copy of a deed from Louis F. Vogel and D. and D. Land Company to the United States. The recitals in this deed show that the vendors are seized of the premises by an absolute and indefeasible estate of inheritance in the law in fee simple, and that the same are free and clear from all incumbrances whatsoever. A certificate is attached to this deed showing that it is recorded in the office of the Register of Deeds of Milwaukee County. The statute however seems to require proof of record title in order that it may appear to the governor that the title is perfect in the United States before the certificate shall issue, the object being to protect the citizen against the trouble and expense which might arise as a consequence of the conveyance of incumbered land to the United States.

My opinion is that the application is insufficient to authorize the issuance of the certificate.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Of property of Wisconsin Industrial School for girls belongs to state. It is required to comply with Chap. 68, Laws of 1903.

June 30, 1905.

ZENO M. HOST,

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 28th inst., in which you ask my opinion as to whether or not the Wisconsin Industrial School for Girls is required to comply with Chapter 68 Laws of 1903.

The Chapter referred to provides a system for state insurance on the public buildings, furniture, fixtures or property of any kind whatsoever belonging to the state. The only question therefore to be considered is whether the Wisconsin In-

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dustrial School for Girls belongs or is owned by the State of Wisconsin. This institution was founded pursuant to the provisions of Chapter 325 of the Laws of 1875, which authorizes any number of ladies or ladies and gentlemen, not less than twenty five, to unite for the purpose of organizing and maintaining an industrial school in any county of this state. Pursuant to this Chapter, the school was organized and became a corporation about the 31st day of March, 1875. It was at that time in no sense a state institution and did not belong to the state. Very soon after its organization it was employed by the state for the custody, guardianship, discipline and instruction of girls who are vagrants, beggars, rag pickers or wanderers or destitute because of orphanage or abandonment.

In the case of Wisconsin Industrial School for Girls vs Clark County, 103 Wis. 651, it was held that the corporation is a private corporation and the question arose in that case whether counties could be compelled to pay to that institution for the maintenance of girls committed from the counties of the state, it being contended that it was a private corporation and that taxes could not be enforced upon the people for the purpose of supporting inmates from the county, maintained in the school. The court while admitting that the Wisconsin Industrial School for Girls was a private corporation held it had been employed as an agency of the state to perform a work for the state. It appears therefore that at least some part of this institution and some part of the property belonging to it, is not owned by the state, unless it has been conveyed to the state by the corporation. I know of no such conveyance and am unable to find any act of the legislature authorizing a conveyance by the corporation to the state. On the other hand I find that the state has appropriated for the purpose of building buildings now used and occupied by the corporation known as the Wisconsin Industrial School for Girls large sums of money and that in fact a part of the real estate upon which such buildings are erected is in the state. Under Chapter 89 Laws of 1878 there was appropriated by the legislature for the erection of buildings for the school, the sum of \$15,000, and it is provided by the act that the school shall procure and cause to be conveyed to the State of Wisconsin suitable grounds upon which to erect the buildings provided for by the act. If this was done and the buildings erected, of course such build-

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ings belong to the State of Wisconsin. Many other acts of a like nature have been enacted, among others, Chapter 33 Laws of 1899, by which \$19,000 was appropriated for the repair of buildings and the erection and construction of a central heating and electric light plant and it is recited in the act that the repairs to be made are to be made on the property belonging to the State of Wisconsin occupied by the said school at North Point in the City of Milwaukee.

Chapter 180 Laws of 1901, is a similar act making an appropriation for the repair of buildings and care of property belonging to the state located at said North Point. The same is true of Chapter 253 Laws of 1903. It therefore appears beyond question that at least some portion of the property erected at North Point in the City of Milwaukee is state property, how much I am unable to say. I presume the board of managers of the school would be able to give you full information as to the title to this property. It has been so long identified with the state institution, has received for many years appropriations of money and has been employed as an agency of the state that it performs all the functions of a state institution, while technically some part of the property may not belong to the state.

The property used by this institution belonging to the state comes within the provisions of Chapter 68 Laws of 1903. All the property belonging to the Wisconsin Industrial School does not come within the provisions of said act. I have no means of determining how much of the property is state property without consulting the records in the office of the register of deeds of Milwaukee County, and therefore cannot advise you more specifically in regard to the matter.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Civil Service Law.—Exempts employes in office of Adjutant General.

July 1, 1905.

HONORABLE C. R. BOARDMAN,
Adjutant General.

DEAR SIR—Your letter of the 27th ult. was duly received and its contents have received my careful consideration.

You inquire in substance whether your office employes, viz., pension clerk, volunteer service clerk, bookkeeper and stenographer and clerk, come under the classified or unclassified class under the provisions of sec. 8 of chap. 363 of the laws of 1905 - the civil service act, and inquire especially as to the position of the "stenographer and clerk."

In regard to the latter position, I would say that, by the provisions of subdivision 2 of sec. 14 of said act, "one stenographer for each appointing officer, board or commission" is exempted from the provisions of the civil service act: that is to say, such position is in the unclassified service and appointment to it may be made by the proper appointing power without complying with the provisions of the act in reference to a competitive examination under the direction of the civil service commission.

The fact that the stenographer in your office is also your clerk does not, in my opinion, change the rule to be applied to that office, and I regard the person filling, or to be appointed to, that position as exempt from a civil service examination.

Second, in regard to all the employes in your office named above, I would say that, under the provisions of sec. 72 of chap. 228 of the laws of 1901, those positions are filled by appointment by "the Governor and Adjutant General."

Sec. 8 of chap. 363 of the laws of 1905 provides, among other things, that

"the unclassified service shall comprise, . . . All officers and employes appointed by the governor, whether subject to confirmation or not."

In the consideration and passage of the civil service act, the above provision in the act of 1901 was evidently overlooked, at least no special mention was made in regard to employes who are to be appointed conjointly by the Governor and the head of a department.

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The question presented is novel and there is no authority for a guide in its determination.

I am obliged, therefore, to give it such construction as appears reasonable.

The act, chap. 363 of the laws of 1905, is not made to apply to officers appointed by the Governor (sec. 8). The employes of your department, so far as I am able to ascertain, are the only subordinate ones in whose appointment the Governor is specifically authorized to act. He at least is authorized by law to participate in their appointment. Some special reason may exist for this as to which I am not informed. Such appointments are at least in part, his acts. The appointees could not obtain positions in that department without the consent of the Executive. I construe the civil service act as not intended to invade the prerogatives of the Executive department, even in part, and as rendering all the employes of your department under the existing laws exempt from the provisions of the civil service act.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Constitutional Law.—State Treas. Bond.—Appropriation of money to pay surety company for bond of state treasurer void —Appropriation for private purpose.

July 1, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State,

DEAR SIR—In response to your inquiry of a recent date relative to chap. 271, laws of 1905, relating to the bond of the State Treasurer and making appropriation therefor, I would advise you that, in my opinion, so much of this chapter as authorizes the payment of any sum of money in excess of the amount authorized to be paid under statutes existing prior to the passage of the act in question is unconstitutional and void.

Some time ago I gave you an opinion that chap. 101, laws of 1903, which provides that the State may pay not to exceed one-fourth of one per centum on the amount of the Treasurer's bond, was repealed by chap. 436, laws of 1903, which reduced

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the amount which might be paid, to one-eighth of one per centum on the amount of the bond.

At the time of writing that opinion, I expressed some doubt as to the matter, and I consider the question a very close one, as to whether the latter act repeals by implication the former. Since the legislature, by chap. 271 laws of 1905, has provided the rate of one-fourth of one per centum to be paid, and, as the surety company who furnished the bond relied upon the rate provided by chap. 101 in furnishing the bond to the State Treasurer, I should advise you to audit the account of the surety company at the sum of \$1500, this sum being the amount to which the surety company is entitled if chap. 101 was not repealed by chap. 436, laws of 1903. Chap. 271, laws of 1905, provides for the payment by the State of a sum not to exceed one-fourth of one per centum per annum on the amount of the bond furnished, and provides by sec. 2 of the act that it shall apply to the bond of the State Treasurer heretofore given; so, by the terms of the act, an appropriation is made of \$1500 in addition to any sum authorized by the Statutes at the time the bond was given. In my opinion, this part of the Chapter which authorizes the additional sum of \$1500 to be paid, is an appropriation of public money for private purpose, since the contract has already been entered into by the surety company and the State Treasurer.. The surety company had no right to expect to receive anything in excess of \$1500 from the State at the time the bond was given, and there is no consideration which can be urged, of even a moral obligation, on the part of the State to pay the company more than it contracted to receive.

My advice, therefore, is that you audit the account of the surety company for \$1500 and refuse to audit the account for the additional amount when it is called for. The matter can then be tested in the courts.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

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Motor Cycles.—Not licensed under provisions of Chap. 305, laws 1905.

July 1, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 27th ult. in which you ask me to furnish your department with my opinion as to whether or not motor cycles are included within the provisions of chap. 305, laws of 1905.

This act is designed to regulate automobiles, auto cars and other similar vehicles on the public highways within this state, and section 1 of the act provides:

“No automobile or other similar motor vehicle shall be operated, ridden or driven along or upon any of the public highways of the state unless the same shall have been registered in accordance with the provisions of this act.”

[The same words are used in the subsequent sections of the act, and the act clearly applies to automobiles or other similar motor vehicles.

The question to be determined, therefore, is, whether an auto cycle, or motor cycle, falls within the words “similar motor vehicles” mentioned in the act.

It is well known that the mischief sought to be remedied by the provisions of the chapter in question is the danger to persons traveling upon the highways of the state, from the running of automobiles at a high rate of speed. The auto cycle has been in general use upon the highways about the same length of time as the automobile, and the framers of the law knew this fact. If the act had been intended to cover the auto cycle, it would have been a very easy matter to have inserted that word in the provisions of the act. It is not found there, and this is one reason why, in my opinion, the act was not intended to include it.

Another is, that the danger arising from the use of the auto cycle upon the highways has never been a subject of controversy, nor was it mentioned, so far as I know, at the time the bill was under discussion. The auto cycle is easily controlled, and the use of it has not resulted in injuries

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or danger to the public, so far as I am able to ascertain. It is not within the mischief which the act was intended to prevent. There are some provisions of the act, also, which indicate to my mind conclusively that it was not intended to be included. In section 1 of the act it is provided that the Secretary of State shall issue and deliver to the owner of the automobile an official number plate, which shall be of uniform size and design, containing in three-inch Arabic numerals, followed by the letter W, the distinguishing number, which shall be placed in a conspicuous place on the rear of such automobile or other similar motor vehicle. It is manifestly absurd to suppose that it was intended to attach a sign of this size on the rear of an auto cycle. The machine is not so constructed as to allow such a sign to be placed on the rear of it. It might be attached to the back of the rider, but the law does not so provide.

For these reasons and others which might be mentioned, I conclude that an auto cycle does not fall within the words of the act.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Appropriation.—Act appropriating \$120 to Thadeus L. Talcott for 600 pounds of Boiler compound furnished state upon order of Supt. of Public Property valid.

July 3, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 1st inst., submitting to me for my opinion the validity of chap. 355, laws of 1905.

This act appropriates to Thadeus L. Talcott the sum of \$120 for 600 pounds of boiler compound furnished to the State upon order of the Superintendent of Public Property. I find that this boiler compound was ordered by the Superintendent of Public Property; that afterwards some controversy arose between Mr. Talcott and the Superintendent's department in

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regard to the validity of the order. It was claimed by the Superintendent that the compound was ordered under a misapprehension of the facts, and that, in fact, a fraud was perpetrated upon the Superintendent at the time the goods were ordered. After they arrived the Superintendent notified the owner that the goods were here subject to his order, and that the department would not approve the bill for the price thereof. The property is still in the possession of the State. A bill was presented to the legislature and the matter heard before a committee. The Superintendent of Public Property appeared before the committee and objected to the allowance of the claim, giving his reasons therefor. Notwithstanding this, the legislature saw fit to pass the act, and my opinion now is that the claim must be paid. If the order was procured originally through misapprehension on the part of the Superintendent of Public Property, or if he was in fact defrauded at the time, still the claim, after being allowed by the legislature, is a just claim against the State. The State has the property; it has ratified the sale by the allowance of the bill and, while the claim might not have been a valid one against the State prior to the passage of this act, it certainly has become a valid claim since the legislature has seen fit to ratify the contract made.

Yours truly,
L. M. STURDEVANT,
Attorney General.

State Lands.—Governor should not make a statement showing consent of legislature to purchase by United States of lands for establishment of "Ninth Light House District" until proof is made of good title to land has been filed. Should be supplemented by abstract and certificate of abstractor. Sec 2, Stats. of 1898.

July 6, 1905.

COL. JOHN J. HANNAN,
Private Secretary,
Madison, Wis.

DEAR SIR—I am in receipt of your request for further information supplemental to that contained in my letter of June

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20th, addressed to you with reference to the application of the United States government for a certificate by the executive of this state showing the consent of the legislature of this state to the purchase by the United States of certain lands to be used for the purpose of establishing a depot for the Ninth Light House District. You inquire of me as to what in my opinion is necessary before the Governor may make such a certificate.

I again call your attention to the provisions of Section 2 of the Stats. of 1898. This is the law by which the legislature gives consent for the transfer and conveyance of lands to the United States. I understand you desire particular information with reference to the proof that is necessary in order to show that all conveyances necessary to the unincumbered title of the United States have been recorded in the office of the register of deeds of the county in which the land is situated which is intended to be conveyed to the United States. The evident purpose of the legislature is to protect citizens of this state in their rights and interests if any they have, with respect to any land to be conveyed to the United States and consent to the transfer of said lands given by the legislature is therefore guardedly made, to the end that citizens of this state may be so protected. The intention of the legislature is not only to protect such persons as have recorded the encumbering papers which they hold, but also those who through neglect or otherwise have failed to record their encumbering papers. The first class would probably be protected without such guarding portions of the statute, but the second class would not, since an unrecorded conveyance or encumbering instrument would give no constructive notice of the incumbrance. So it is wisely provided that before the Governor makes this certificate proof "that all conveyances necessary to the unincumbered title of the United States have been recorded in the office of the register of deeds, etc," shall be made.

I am of the opinion that the governor should not make a certificate under this section until proof by affidavits made by persons familiar with the chain of title to the lands about to be conveyed has been made and filed, such as to reasonably satisfy the governor that in fact there are no conveyances unrecorded which are necessary to the unincumbered title in the United States. I am of the opinion that this should be sup-

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plemented by an abstract which with the certificate of the abstractor is further proof showing the complete chain of title, and showing that when the conveyance shall be made to the United States it conveys the unincumbered title to the lands.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Automobiles.—Non-resident owners of automobiles must comply with Chap. 305, Laws of 1905, Sec. 7, unless licensed and numbered in compliance with laws of laws of state where such operator or owner resides.

July 7, 1905.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—Replying to your favor of the 6th inst., in respect to the law governing automobiles, Chapter 305 of laws of 1905, in respect to registration by non-residents, I will say, that under the provisions of Sec. 7, of that act, as I see it, non-resident owners or operators of automobiles operating them in this state are required to comply with its provisions unless they have registered their vehicles and carry a number in compliance with the laws of the state where the owner resides.

I trust this fully answers the inquiry of Mr. Gibbs whose letter you enclose and which is returned herewith.

Yours truly,
L. M. STURDEVANT,
Attorney General.

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Inter-State Commerce.—*Anti* cigarette law does not interfere with.

July 7, 1905.

TWOHY - EIMON MERCHANTILE Co.
Superior, Wisconsin.

GENTLEMEN—Yours of the 5th inst., was duly received and has had my careful consideration.

You state,

“Quite a lot of smoking tobacco is packed 5 pounds in a paper carton and five or six of these paper cartons are in a case and in these cartons is packed Cigarette paper.”

And inquire,

“Under the Anti-Cigarette Law is it necessary for us to remove the cigarette paper from the cartons before shipping the Tobacco to our customers in the state of Wisconsin?”

By the provisions of Chapter 82 of the Laws of 1905, commonly known as the anti-cigarette law, it is made an offense punishable by fine or imprisonment, for

“Any person who shall, by himself, his servant or agent, or as the servant or agent of any other person, directly or indirectly, or upon any pretense, or by any device, manufacture, sell, offer for sale, keep for sale, give away, or otherwise dispose of, or bring into this state for the purpose of selling, offering for sale, giving away, or otherwise disposing of any cigarettes, cigarette paper or cigarette wrappers, or any substitute therefor, or any paper made or prepared for the purpose of making cigarettes or any substitute therefor, or for the purpose of being filled with tobacco for smoking; or who shall own, keep or be in anyway concerned, engaged or employed in, owning or keeping any such cigarettes, cigarette paper, cigarette wrappers, or substitute therefor; or who shall authorize or permit the same to be done with the intent to violate any provision of this section.”

You do not so state in your letter, but this department is informed that you are engaged in business as wholesalers and

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jobbers and are engaged in interstate commerce, buying and selling and shipping and receiving stock, tobacco among other goods, both within and without the state.

Taking such to be the facts I will reply unofficially as follows:

It is obvious that the act above mentioned is a police regulation designed to protect the public from the sale and use of an article deemed deleterious to the health of individuals.

The legislature has authorized under the police powers of the state to legislate on all subjects and make limitations or even prohibit the sale of articles deemed injurious to the lives, limbs, health or safety of society and may exercise this authority in many ways.

Baker vs State, 54 Wis. 372.

State ex rel. Larkin vs Ryan, 70 Wis. 681.

State vs Heineman, 80 Wis. 253.

Speaking of the sale of intoxicating liquors the Supreme Court of the United States said in the case of Bowman vs Chicago & Northwestern Ry. Co. 125 U. S. 493.

"For the purpose of protecting its people against the evils of intemperance it, (the state) has the right to prohibit the manufacture within its limits of intoxicating liquors; it may also prohibit all domestic commerce in them between its own inhabitants, whether the articles are introduced from other states or from foreign countries; it may adopt any measures tending, even indirectly and remotely, to make the policy effective until it passes the line of power delegated to Congress under the Constitution."

Leisy vs Hardin, 140 U. S. 114.

The power of Congress referred to is the Commerce clause contained in Sec. 8 of Art. 1, of the Federal Constitution which relegates to the Congress the power "To regulate commerce with foreign nations, and among the several states, and with the Indian tribes."

The case of Austin vs Tennessee, 179 U. S. 343 holds that,

"It is within the province of the legislature of a state to declare how far cigarettes may be sold or to prohibit their sale entirely, *after they have been taken from the original packages* or have left the hands of the importer, provided no discrimina-

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tion be used as against those imported from other states, and there is no reason to doubt that the act in question is designed for the protection of public health."

This was said in regard to an act of the General Assembly of Tennessee which provided,

"That it shall be a misdemeanor for any person, firm or corporation to sell, offer to sell, or to bring into the State for the purpose of selling, giving away, or otherwise disposing of, any cigarettes, cigarette paper, or substitute for the same: and a violation of any of the provisions of This act shall be a misdemeanor punishable by a fine of not less than fifty dollars."

This case was approved and followed in *United States vs Swift*, 122 Fed. 533, and in *Cook vs Marshall Co.* 119 Ia. 388. See also,

Cutcher vs Kentucky, 141 U. S. 61

Case of State Freight Tax, 15 Wall. 277.

Therefore I have no hesitation in pronouncing the act, Chap. 82 of the laws of 1905, valid and constitutional so far as it affects trade or commerce in selling or giving away cigarettes within the state, and I have no doubt that cigarette paper, being from its nature only adaptable for the use of making cigarettes likewise comes within the provisions of the act and I deem the law in respect to that likewise constitutional.

This law will apply to all commerce, trade selling or giving away cigarette or cigarette paper within the state, whether in retail or wholesale way, and to all trade except as the same are shipped into the state, delivered to and used personally by individuals to whom shipped in the original package. The right to import carries with it the right to use when imported, *Lyng vs Mich.* 135 U.S. 166.. *Leisy vs Hardin*, 135 U. S: 100 — 124, and the right to sell in original packages at the place where the importation terminates.

Bowman vs. C. & N. W. Ry. Co., 125 U. S. 507.

A constitutional provision of the State of Kansas which provided that the manufacture and sale of intoxicating liquors shall be forever prohibited, except for medicinal, scientific, and mechanical purposes, and an act passed in enforcement

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thereof, were held efficacious and that imported liquor upon arrival in the state fell with the category of domestic articles of similar nature. In re

Raher 140 U. S. 545,

Scott vs McDonald, 165 U. S. Page 99,

A like ruling was made in respect to oleomargarine.

Plumley vs Mass. 155 U. S. 461—471.

Emmett vs Missouri 156 U. S. 296.

I take it that the cartoons of tobacco you describe are original packages. If so they may be disposed of by you without unpacking and removing the cigarette paper contained therein. If they are not original packages it would violate the statute to dispose of the same in the state without the removal of the cigarette paper, provided the sale was made *with the intent to violate* the statute. Chapter 82 of laws of 1905.

As to what constitutes original packages, I would again refer to the case of Austin vs Tennessee, Supra, in which the court holds.

“Original packages are such as are used in bona fide transactions carried on between the manufacturer and the wholesale dealers residing in different States. Where the size of the package is such as to indicate that it was prepared for the purpose of evading the law of the State to which it is sent, it will not be protected as an original package against the police laws of that state.

Where cigarettes were imported in paper packages of three inches in length and one and one half in width, containing ten cigarettes, unboxed but thrown loosely into baskets: held, that such paper parcels were not original packages within the meaning of the law, and that such importations were evidently made for the purpose of evading the law of the State prohibiting the sale of cigarettes.”

I appreciate the example of good citizenship you manifest in desiring to comply with the law and trust the answer I have made will fully enlighten you upon the course you should follow in disposing of the cartoons of tobacco you mention.

I would further venture to suggest that in order to fully protect yourselves in the future, you should direct wholesalers of

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whom you purchase to remove cigarette paper from packages of tobacco which you intend to dispose of in this state.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Ballots.—Ballot as printed in bound volume of laws: may be reduced and printed of a size to correspond with pages of laws.

July 8, 1905.

HONORABLE W. L. HOUSER,
Secretary of State,

DEAR SIR—Replying to your inquiry as to the manner in which the sample ballot attached to chapter 532, laws of 1905, should be published in the bound volume of session laws, I will say:

As I understand you, the principal question which you desire an opinion upon is as to the size of the sheets and section, or coupons. After a careful examination of said act, I do not find any size prescribed, either for the ballot, the several sheets, the envelopes or the coupons upon which each name or office is to be printed: nor is there any direction in Section 330, Wis. stats. 1898 or chap. 430, laws of 1905, as to the manner in which this ballot shall be printed.

This being the case, I am of the opinion that the ballot as printed in the bound volume of the laws may be reduced and printed of a size to correspond with the pages thereof.

I would suggest, however, that a note be added by you at the end of sec. 17 of that act, stating the size of the ballot and of the sections, or coupons, and of the envelopes, as the same appear in the original act, for the purpose of giving information, in case the act shall be adopted, as to the size of the proposed ballot and for the purpose of having the ballots of uniform size throughout the state.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Secretary of State.—No particular form of attestation prescribed so that in absence of Governor the usual manner of attestation to certain acts sufficient when acting governor performs functions of governor.

July 8, 1905.

HONORABLE F. M. MINER,
Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your favor of the 7th inst. received and same has been given my careful consideration.

You state:

“Sec. 7, Art. V, of the constitution of this state provides that in certain contingencies therein named the duties of the governor shall devolve upon and be discharged by the lieutenant governor who discharges such duties as acting governor. Certain acts of the governor or of the acting governor are to be attested by the Secretary of State and the Great Seal of the State attached. In case such documents are signed by the governor the attestation is ‘by the governor’ Secretary of State,”

and inquire:

“Now when such documents are signed by the lieutenant governor and he appends to his signature the words acting governor, how should the attestation of such documents be made by the Secretary of State. Should it be ‘by the governor,’ or ‘by the acting governor.’”

Sec. 7 of Art. V of the state constitution provides:

“In case of the impeachment of the governor, or his removal from office, death, inability from mental or physical disease, resignation or absence from the state, the powers and duties of the office shall devolve upon the lieutenant governor for the residue of the term or until the governor, absent or impeached, shall have returned, or the disability shall cease.”

Certain executive acts are required to be attested by the Secretary of State, but no specific form of attestation is re-

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quired by statute, and the form you mention is only a proper and convenient form generally in use.

An attestation is only a form of certificate on the part of the Secretary of State an official endorsement to the effect that the instrument, or act as stated has been executed or done by the proper officer or office, and, if such instrument have attached, following the signature of the Governor or Acting Governor, simply the word "attest," followed by the signature of the Secretary of State, I am of the opinion that such endorsement would be sufficient.

In respect to the Governor or acting Governor, I will say that the act performed which you may be required to attest may more properly be said to be performed by the executive office than by the individual governor.

This being true, I cannot see that it will affect in any material manner any act or instrument, whether you attest it as done by the Governor or the Acting Governor. I think either form may be used when the Lieutenant Governor is acting as governor; and, as to the form, it will be but a matter of taste.

In respect to the Lieutenant Governor, I would say that he is a constitutional officer of the state. He is not a deputized officer or subordinate; but, for the time being, upon the happening of any of the exigencies in respect to the absence or disability of the Governor, named in the constitution, he is Governor, and continues to be such until the disability or disqualifications named in the constitution cease to exist.

The maxim "The king never dies" applies with the same force to the office of our chief executive. Governors come and go, but, in the eye of the law, there is at all times a governor: the office is continuous. And all acts of the lieutenant governor while lawfully acting as governor are acts of the governor - rather, I might say all such acts are acts of the Executive, and may, in my opinion, more properly be certified or attested as acts of the Governor than as acts of the Acting Governor.

Even if your attestation to an act of the Governor bear upon its face an apparent contradiction, because it is in fact executed by the Acting Governor, the only question I can conceive of ever being raised would be the one, of whether he was properly and lawfully acting as Governor at the time and was authorized to perform such act.

Hence I conclude that, while the certificate or attestation

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may be in either of the forms you mention, the best and most proper form to be used is the form which attests such acts as acts of the Governor.

Trusting that I have fully and satisfactorily answered the question you have submitted, I am

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Automobiles.—Owners when non-residents of Wisconsin not required to register when such automobiles are registered under laws of another state. This does not apply when registered under city ordinances.

July 11, 1905.

HON. W. L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—Replying to your further request in regard to a construction to be placed on Section 7 of Chapter 305 of the Laws of 1905, the act regulating the use of automobiles on the highways of this state, as the same may be applied to registration of automobiles by non-resident owners, I will say, Section 7, reads as follows:

“Section 7. The provisions of Section 1, of this act shall not apply to automobiles or other similar motor vehicles owned by non-residents of this state, provided the owners thereof have complied with any law requiring the registration of such automobile or other similar motor vehicle, or its owner, in force in the state, territory or federal district of their respective residence, and the registration number of such state, territory or federal district shall be displayed on the rear of such automobile or other similar motor vehicle substantially as provided in section 1 of this act. Non-residents passing through this state from states having no registration as provided in section 1 of this act shall comply with all provisions of this act.”

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A careful consideration of the provisions of that section lead me to the conclusion that our legislature thereby intended to extend to the owners of automobiles residing in other states, full courtesy where such states have passed similar laws requiring the registration of automobiles, and that such courtesy will extend and apply to the state laws, but it would do violence to the letter and spirit of the act to say that it should so apply to city ordinances or regulations in cities outside of this state, and might owing to the number of cities which may make such registrations, lead to unutterable confusion.

I therefore must hold that Section 7, relating to the registration of automobiles owned by non-residents which have been registered in another state will only apply to such registration under a state law when the same shall be passed and does not apply to registration or license under city ordinances.

Our law regulating the use and registration of automobiles is liberal in the matter of rate of speed allowed in both cities and country, and in my opinion it is a great favor to the owners of automobiles, in that by it, they are informed of the uniformity of our laws and are not hampered by city ordinances or other restrictions, and the fee they are asked to pay for registration is extremely moderate, and I think we are obliged to ask all non-resident owners of automobiles using them in this state to fully comply with the act.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Board of Health.—Not duty of Secretary or Board of Health to prosecute unlicensed embalmers before Aug. 11, 1905, under Chap. 420 Laws of 1905.

July 11, 1905.

DR. C. A. HARPER,

Secretary State Board of Health,
City.

DEAR DOCTOR—I have yours of the 7th inst., in which you call my attention to Chapter 420 of the laws of 1905, and in

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relation to that you ask what should be done in case complaints are made against unlicensed undertakers practicing the art of embalming between now and August 11th next, which is the first opportunity when applicants for licenses can take an examination.

It is manifest that strict enforcement of this law would work a hardship upon unlicensed embalmers between now and the time at which they can take their examinations for license. Nevertheless, it is within the power of the legislature in all probability, at least they have assumed such power to legislate as they have, and have directly declared in plain terms that no one excepting licensed undertakers shall embalm dead bodies, and have provided punishment for the violation of the act.

I observe nothing, however, in the act itself which makes it any more the duty of the Secretary of the Board of Health or the Board of Health to lodge complaints and prosecute actions for the violation of this act than is lodged in any citizen of the state. I think, therefore, that you should be guided by your own disposition in the matter, with respect to prosecutions before August 11th, rather than by mine. Complaints may be made before any justice of the peace by any citizen of the state or other person, and it is made the duty of the district attorneys to prosecute. There is no doubt but that prosecutions could be had before the time mentioned by you. I do not believe you have any particular duty to perform with reference thereto. I find nothing in the act declaring so. You can be guided by your own judgment in the matter, without doubt. If prosecutions take place, you have no control over them except advisory and moral control - no legal power to object or interfere.

I trust this is sufficient answer to your inquiry.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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License.—Sale of liquor without. Second conviction - Practice.

July 12, 1905.

P. L. LINCOLN, Esq.,

District Attorney,

Richland Center, Wis.

DEAR SIR—Yours of the 10th inst., has been duly received. You state therein that on July 7th a certain party in your county was prosecuted under Section 1550 for an unlawful sale of liquor taking place on June 24th, and that on said July 7th he entered a plea of guilty to the charge and was thereupon convicted and fined.

You also state that on the 7th of July another complaint was sworn out against the same defendant by which he was charged under the same section with unlawfully selling liquors on the 29th day of June and that aside from the ordinary allegations charging the ordinary offense the complaint states, "that said offense was the second offense that the said defendant had been guilty of and convicted for within one year prior to the commencement of this action under Section 1550 of the Revised Statutes of Wisconsin."

You state that you desire my opinion as to whether the second offense must have been committed subsequent to the first conviction or not, in order that the defendant shall be punished in case of conviction according to the provisions of the last three lines of said section 1550. The statute you see does not speak of a second offense, but speaks of a second or any subsequent conviction. That means a second, third, fourth or fifth conviction, any subsequent conviction during a year. He was convicted on July 7th upon his own plea of guilty. Later in the day you made out the complaint alleging that he had been convicted, aside from the ordinary allegation charging the unlawful sale of liquor. All you will have to do will be to introduce into evidence the record of the first conviction and by that means prove said conviction which took place on July 7th, and that being proved the justice will be obliged if the trial results in a conviction of the defendant, to sentence the defendant according to the provisions of the last three lines of said section 1550. I think that upon the trial you can simply and very easily prove the fact of the

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former conviction, and upon that in the event of conviction, the court will be obliged to base the judgment and sentence. In drawing the judgment of guilty, in the docket I should state the fact that the justice finds that it is a second conviction within a year and upon that bases the sentence.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Notary Publics.—Changing of name of Gates County to Rusk Co. does not affect commission of, but seal should be changed.

July 11, 1905.

HONORABLE JOHN J. HANNAN,
Private Secretary.

DEAR SIR—This department is in receipt of yours of the 7th inst., in which you inclose a letter from G. Bischel, of Ladysmith, Wis., in which he asks for an opinion relative to the matter of the commissions of notaries public heretofore appointed for Gates County, this state, the name of which county was by act of the last legislature changed to Rusk, and as to whether such notaries are legislated out of office or not by the said act changing the name of the county.

I have heretofore furnished an opinion to Mr. Thomas, District Attorney of Gates, now Rusk County, in which I said the following:

“There is practically no law to be found applicable to such a situation, but I conclude that the change in the name of the county does not affect the commission itself, it being issued to the person residing in the same territory, and probably acknowledgments or affidavits taken by notaries to which the seal of Gates County should be attached would not be valid; but when certificates are made by the clerk of the court there, which certificate would be made by the clerk of Rusk County, it would be confusing to persons unacquainted with the change, and for this reason alone I think that notaries public should procure new seals bearing the imprint of the county as it now is.”

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My opinion on the exact proposition presented in the communication of Mr. Bischel is that the notaries public of Gates County were not legislated out of office by the new act, which merely changed the name from Gates to Rusk. Notaries public are state officers. I suggested in my letter to Mr. Thomas that, in order to avoid confusion, it would perhaps be advisable for notaries public in that county to obtain new seals. Confusion could probably be avoided, at least in some degree, by a remodeling of the certificates ordinarily made by the clerk of the circuit court, showing the fact with respect to the change in the name of the county.

This communication probably answers slightly more than was asked, but I trust that it will meet the requirements of the letter of Mr. Bischel with respect to the subject matter thereof.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Census.—County Clerks under Secretary of State. No information should be given out by such clerks until published by secretary of state.

July 15, 1905.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—Replying to your inquiry as to county clerks publishing or making public information or statistics obtained by the census enumerators prior to your publication thereof as required by Section 999 of Statutes of 1898, I will say:

That by Section 991 of the laws of 1898 you are given charge and supervision of the taking of the census and the county and town officers charged with the duty of making the enumeration required in their respective districts act under your general direction and will no doubt follow your instructions thereto.

I find no statute forbidding the publication of such statistics, but not infrequently trouble has arisen from prematurely making public the statistics gathered by census enumerators,

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such as disputes and rivalries between cities and towns, beside there may be errors which should be corrected. These matters lead me to advise at least that all statistics gathered by enumerators should not be made public until complete returns from the state be in your hands and you are fully satisfied as to the correctness thereof.

I would add further that a considerable portion of statistics gathered by enumerators are of a semi-confidential nature and that the state might be embarrassed in obtaining desired information from which to make totals if the statements of individuals, firms or corporations are to be, individually, made public.

For the reasons stated I believe you should direct persons employed in taking the census not to make public or to allow the inspection of statistics until you are fully prepared to publish the same.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Statement of Expense, Corporations Names; Legislature.—

Both the names of employer and counsel and agents, must file statement of expense within thirty days after close of legislature.

July 15, 1905.

HON. W. L. HOUSER,

Secretary of State,
Madison, Wis.

DEAR SIR—In yours of this date you ask my opinion as to whether both the employer and agent (legislative agent) should file a statement of expenses as provided by section 5, of Chapter 243 of Laws of 1899. That section reads as follows:

“Within thirty days after the final adjournment of the legislature every person, corporation or association, whose name appears upon the legislative dockets of the session shall file with the secretary of state a complete and detailed statement, sworn to before a notary public or justice of the peace by the person making the same, or in the

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case of a corporation by its president or treasurer, of all expenses paid, or incurred by such person, corporation, or association, in connection with the employment of legislative counsel or agents, or in connection with promoting or opposing in any manner, the passage by the legislature of any legislation coming within the terms of Section 1 of this act. Corporations and individuals within the provisions of this act shall render such accounts in such form as shall be prescribed by the secretary of state, and such reports shall be open to public inspection."

Section 2 of said act, provides for the keeping of two legislative dockets, one for "legislative counsel" and one for "legislative agents." Said section further provides:

"In such dockets shall be entered the names and business address of the employer, the name, residence and occupation of the person employed, the date of the employment or agreement therefor, the length of time that the employment is to continue, if such time can be determined, and the special subject or subjects of legislation, if any, to which the employment relates."

It therefore clearly appears that both the names of the employer and counsel and agents do or should appear on their legislative dockets.

Now by Section 5 above quoted, every person, corporation or association whose name appears upon the legislative dockets, is required to file with the Secretary of State the statement prescribed in said section. Therefore there is no escape from the conclusion that the provisions of section 5, of said act apply both to the employer and employe considering the provisions of the whole act and its objects, this conclusion is too plain for argument to the contrary.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Public Lands.—Application of U. S. Government for certificate of governor showing consent of legislature for purchasing by U. S. of land to be used for depot for "Night Light House District" complies with Section 2, R. S. 1898, such as to warrant governor in making desired certificate.

July 19, 1905.

HONORABLE JOHN J. HANNAN,
Private Secretary,
Madison, Wisconsin.

DEAR SIR—This department is in receipt of your request of today, to make examination of the papers submitted in the matter of the application of the U. S. government for a certificate of the Governor showing the consent of the legislature to the purchase by the United States of certain lands to be used for the purpose of establishing a depot for the "Night Light House District." You request my opinion as to whether the application sufficiently complies with the statute to warrant the granting of certificate by the Governor.

This matter has been before this department already and you were addressed concerning it, under date of June 20th, supplemented by a further communication of July 6th. At this time there has been submitted to me supplemental to what I heretofore had, a thorough and complete abstract of title to the premises to be conveyed to the United States government. Upon an examination of such abstract together with the deed, a certified copy of which is before me, and by which the parties therein named as granters purport to convey the unincumbered title to the United States, and upon further considerations of Section 2 of the Wisconsin Statutes of 1898, I am of the opinion that the application now complies with the provisions of our law such as to warrant the governor in making the certificate desired. This perhaps necessitates my modifying some expressions given in my letter of July 6th, so far at least as to what I said therein with respect to proof being furnished by affidavits of persons familiar with the chain of title to the land to be conveyed, such as to reasonably satisfy the governor of the fact that there were no conveyances unrecorded, which are necessary to the unencumbered title of the United States. I am now of the opinion that that fact fully appears in the abstract of title before me.

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I therefore hold that the application is sufficient and the certificate may be lawfully granted thereon.

Application papers, together with the correspondence, duly returned to you herewith.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Compensation.—Newspapers published semi-weekly not entitled to \$100.00 for publishing copy of laws.

July 19, 1905.

HONORABLE W. L. HOUSER,
Secretary of State,

DEAR SIR,—In your favor of the 17th inst. you inquire whether, under section 331 of the Wisconsin statutes of 1898, a newspaper which is published twice a week is entitled to the compensation of \$100.00 for publishing copy of the laws.

Section 331 Wis. stats. 1898 provides as follows:

“All publishers of weekly newspapers printed in whole or in part in a printing office at the place where such newspaper purports to be published, or if not so printed, that were established and regularly published for five years prior to March thirtieth, one thousand eight hundred and eighty-two, and having a bona fide circulation to actual subscribers of not less than three hundred copies each week, and which shall have been regularly published for six months prior to the opening of each regular session of the legislature, who shall publish in their respective newspapers, in the numerical order of their chapters, all the acts passed at any such session which shall be designated by the secretary of state in the official paper as “copy laws.” shall be allowed one hundred dollars for such publication upon filing with said secretary satisfactory proof by affidavit that such laws have been so published, which amount shall be paid out of the general fund of the state treasury.”

It is a matter of common and general knowledge that, at the time this act was passed (1877), there were being published in this state several different classes of newspapers, such

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as daily, semi-weekly, weekly, and perhaps Sunday newspapers as to which the members of the legislature were no doubt well informed. If it had been the intention of the legislature that the State should pay for publishing the laws in more than one class of newspapers, it would have been very easy to say "newspapers," instead of "weekly newspapers;" but they saw fit, in passing this act, to limit it by using the words "weekly newspapers," evidently having in mind a class of publications published once in each week.

Webster defines "weekly" as applied to publications, as, "A publication issued once in seven days, appearing once a week."

I am inclined to give the words of this act their usual and natural construction: that is, as limiting the appropriation to newspapers published but once in each week. Any other construction would enlarge the language of the act and practically include all newspapers, daily, semi-weekly, as well as weekly. If the legislature had so intended, they could easily have said so. I should not feel justified in enlarging its plain intention by construction.

It may be argued that semi-weekly papers are also weekly papers, for the reason that, although they appear more than once a week they likewise appear once a week—that the greater publication includes the less.

Replying to such argument, I will say that, in my opinion, the word is used in the act as referring to a *class* of newspapers which is commonly and generally known as "weekly newspapers," viz., those published once a week, and no other class is mentioned or intended to be included.

"Nothing is to be added or taken from a statute unless there are adequate grounds to justify the inference that the legislature intended something which it omitted to express."

Endlich Statutory Construction, sec. 17, p. 23.

I cannot infer from this statute that the legislature omitted any newspaper to which they intended this payment to be made, and do not feel justified in enlarging the plain reading of the act by construction.

I am therefore obliged to hold that a newspaper published twice a week is not a "weekly newspaper" within the meaning

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of the act and is not entitled to the compensation of \$100.00 for publishing a copy of the laws under the provisions of section 331.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Treasury Agent.—Entitled to commission under Sec. 1578 Statutes of 1898, but not entitled to Commissions under Chap. 490 Laws of 1905, which went into effect July 15, 1905.

July 20, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State,

DEAR SIR,—Your communication of the 19th inst. has been received by this department. You state therein that you hold a claim, amounting to \$508.75, made by Eli Pederson as State Treasury Agent, and that, before auditing the same, you desire my opinion as to the effect of chap. 490 of the laws of 1905, as to the right of Mr. Pederson to commission as State Treasury Agent, the said claim made being for such commission.

You further state to me that Mr. Pederson has not been appointed Treasury Agent since the new law went into effect. The question therefore arises, whether he is and has been the lawful incumbent of said office since the 15th day of July last, the date upon which chap. 490 aforesaid went into effect.

According to sec. 26 of said act, it went into effect on the 15th of July, 1905. The act is the new peddlers license law. By sec. 10 of said act, it is provided that

“The governor shall appoint a treasury agent, who shall hold his office for the term of two years from the date of his appointment and until his successor shall have been appointed and duly qualified.”

The said act expressly repeals Chap. 67 of the Wisconsin statutes of 1898, chap. 341 of the laws of 1901 and chap. 393 of the laws of 1903, and also further repeals all acts or parts of acts contravening in any way the provisions of said chap. 490.

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Mr. Pederson was appointed Treasury Agent, as I understand, under the provisions of sec. 1578 Wis. stats. 1898, several years ago. Under that act the Governor appointed the Treasury Agent, who was to hold his office during the Governor's pleasure. The office is therefore a statutory office. The section of the statute under which the appointment was made is a part of chap. 67 of the Wisconsin statutes of 1898, which, as aforesaid, was expressly repealed by the new law. Sec. 1578 aforesaid was therefore and thereby repealed; and I am of the opinion that, by such repeal, the office of Treasury Agent as constituted by sec. 1578 aforesaid was effectually abolished. There is no question but that statutory offices may be abolished. The legislative power is supreme, unless there is a constitutional limitation.

Cooley's Constitutional Limitations, pp. 1—88—168,
Perkins v. Corbin, 6 Am. Rep., 698—703,
People v. Draper, 15 N. Y. 543,
23 Ency. Law, 2nd ed. 405—420.

If the new act did not expressly repeal the old, I should still be inclined to believe that the office was abolished by implication, since the appointment is made in a different manner under the new act than under the old, it being during the pleasure of the Governor under the old act and for a definite period, of two years, under the new. I am therefore of the opinion that Mr. Pederson was the lawful holder of the office of Treasury Agent under sec. 1578 aforesaid, until the 15th day of July, when, by the provisions of the new law, it became of force and expressly repealed the old act, under which he held, and that from that time on there was no Treasury Agent in Wisconsin and will be none until the appointment of one is made under the provisions of the new act. There is no question, therefore, but that Mr. Pederson is entitled to his commission on all moneys received by him by virtue of the old act, but, as to moneys which he has received by reason of the provisions of the new act, it is entirely another question. If the sum represented by his claim is in anywise composed of commissions to which he was entitled for moneys received by him as Treasury Agent by virtue of the old act, he is entitled to such commissions. The question as to whether he is entitled to commissions on moneys received under the new act, I will now discuss.

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The most that can be claimed for Mr. Pederson is his absolute and entire good faith in holding the office of State Treasury Agent after July 15th and performing the duties thereof. Whether he is or is not a de facto officer at this time is a matter which is in some doubt. A de facto officer has been defined to be: "One who has the reputation of being the officer he assumes to be and yet is not an officer in point of law."

Meacham on Public Officers, sec. 317.

Where one's assumption of an office is acquiesced in by the public, even though he be an intruder, he may grow into a de facto officer.

Supra, sec. 321,

State v. Carroll, 9 Am. Rep. 409.

Further discussion of this question may be found in secs. 318 and 319 of Meacham on Public Officers.

If Mr. Pederson is not a de facto officer, not being an officer in fact he is not entitled to commission for moneys collected under the new law. And, if he is a de facto officer, he still is not entitled to such commissions, so it is not very material, in the consideration of this question, whether he is or is not a de facto officer. A de facto officer cannot himself acquire rights based upon his defective title to the office. I think he is not a de facto officer.

Sec. 331, Meacham on Public Officers.

Where an office is abolished, the right to the salary ceases to exist.

23 Ency. Law, 2nd ed., 398,

Perkins v. Corbin, 6 Am. Rep. 698.

An incumbent at the time of abolition of office is not entitled to the salary after the time the office is abolished.

23 Ency. of Law, 2nd ed., 398,

Stanfield v. Bexar County, 28 S. W. 114.

I am therefore of the opinion that such part of the claim of Mr. Pederson as is made up of commissions on moneys collected under the old law should be allowed him, but that, as to such portion of his claim as represents alleged commissions due him upon moneys collected under the new law, the claim

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is not a valid claim. This may work a hardship upon Mr. Pederson, who, without any doubt, has held and performed the duties of the office in absolute good faith, but these are matters of sentiment and not of law.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Appointments.—No member of legislature shall during the term for which he is elected be appointed to any civil office in state, which shall have been created during term for which he was elected.

July 20, 1905.

HON. J. D. BECK,

Commission of Statistics,
Madison, Wis.

DEAR SIR—I have your communication of the 20th inst., in which you inquire of me as to whether it would be a violation of the provisions of the state constitution for you to appoint a member of the legislature of 1905, to the position of assistant factory inspector to fill one of the positions created during the last session of the legislature, or in other words, whether a member of the last legislature is qualified under the provisions of the Constitution to hold the position of assistant factory inspector, created by the same legislature.

Section 1, Chapter 152 of the Laws of 1899 provides:

“The commissioner of labor and industrial statistics shall have power to appoint six suitable persons as assistant factory inspectors, who shall perform their duties under his direction, and who may be removed by him for cause.”

This act is in effect amended by Section 1, of Chapter 338 of the Laws of 1905, by re-enacting said act of 1899 excepting that the word “six” is changed to “ten.” There is no provision of the act of 1905, repealing in express terms the act of 1899. The supreme court of Wisconsin has repeatedly held in effect that where a section of the statutes is reenacted with

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certain additions the provisions so reenacted continue in force without interpretation.

Fullerton vs Spring 3 Wis. 667.

Smith vs Smith, 19 Wis. 522.

Laude vs Railway Co. 33 Wis. 640.

Scheftels vs Tabert, 46 Wis. 439.

Gilkey vs Cook, 60 Wis. 133.

State vs Bergenthal, 72 Wis. 319.

Cox vs North Wis. L. Co. 82 Wis. 141.

Barnes vs Janesville, 100 Wis. 369.

According to this doctrine the act of 1899, except for the one change of "six" to "ten" remains in force uninterruptedly, and as to those factory inspectors provided for their offices are in existence uninterruptedly and were not abolished by the new act.

The new act simply created four additional assistant factory inspectors, and the six already provided for were not legislated out of office, but still remain in office, and the official positions created by the act of 1899 continue uninterruptedly to exist. Four additional offices were created and I assume that your question relates to whether or not members of the legislature of 1905, may be appointed to fill such additional offices as were, by the act of 1905, created.

Section 12 of Article 4, of the Constitution of Wisconsin, provides that:

"No member of the legislature shall during the term for which he was elected be appointed or elected to any civil office in this state, which shall have been created, or the emoluments of which shall have been increased during the term for which he was elected."

I am of the opinion that this constitutional provision absolutely disqualifies a member of the legislature of 1905 from being appointed by you to fill any one of the four additional positions created by the legislature of 1905.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Bonds.—Act increasing amount of bond of Insurance Commissioner does not apply to present commissioner.

July 24, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 18th inst., in which you ask me to give you my opinion relative to chap. 425, laws of 1905.

The question is, does this law apply to the present Insurance Commissioner, and should the claim of Courtney & White, of one hundred dollars for premium on the present Commissioner's bond, given pursuant to said act. be audited?

Chap. 425, laws of 1905, is an amendment to chap. 180, laws of 1905, and the latter chapter amends sec. 1967, Wis. stats. 1898. The only change made by chap. 180 is to fix the amount of the Commissioner's bond at one hundred thousand dollars instead of twenty thousand dollars, and chap. 425 provides that the bond may be signed by a surety company and provides that, if given by a surety company, the cost thereof shall be borne by the State, providing the same does not exceed one-fourth of one per cent. per annum on the amount of the bond.

The amendment of an existing statute, unless something appears to the contrary in the act, is to be deemed a continuation of the law.

State ex rel. Holland v. Lammers, 113 Wis. 398, 409,
Laude v. C. & N. W. Ry. Co., 33 Wis. 640.

The section as amended now provides that this bond shall be given before the Commissioner enters upon the duties of his office, and this was the provision of the statute before the amendment. There is nothing in the act which makes it apply to the present Insurance Commissioner. If it can be held that it does so apply, then the Commissioner, by the same rule, would be required to take and subscribe another oath of office, which certainly cannot be contemplated. This amendment, being a continuation of the old statute, and not specifically applying by its terms to the present Insurance Commissioner, takes effect prospectively, according to the general rule.

Sutherland on Statutory Construction, sec. 133.

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It therefore follows, in my opinion, that this act, providing for an increase in the bond of the Insurance Commissioner, does not apply to the present term of that officer, and he is not required to give any additional bond during his term of office.

The claim filed with you by the surety company should not be audited.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Bonds.—When non-resident shall become inmate of institution of relief a bond shall be given.

July 24, 1905.

HON. J. O. DAVIDSON,
Acting Governor,
Madison, Wis.

DEAR SIR.—At your request, I have examined the bond of Oakwood Retreat Association given to the State of Wisconsin to indemnify the state against any expense in case one John L. Ketchum, Jr. shall become a pauper in this state. It appears that John L. Ketchum, Jr. is a non-resident of the state. He is about to be committed to the Oakwood Retreat Association by a county court of this state. This is a private institution organized for the purpose of treating patients who are insane or feeble minded or both.

Section 1776a provides that,

Every corporation that shall receive non-resident patients into such hospital for treatment or relief shall execute to this state and file in the office of the secretary of state, a bond in such sum and with such surety or sureties as the Governor shall approve, conditioned to indemnify the state and every city, village, county and town therein against expense in case any such patient shall become a pauper in this state."

While this patient cannot become a resident of this state, since he came into the state as an insane person, still he might become a pauper and subject the state to expense for his care and maintenance, since the public would take charge of him

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in case he should become a pauper, although he may be a non-resident. It is therefore provided by statute that when such non-resident becomes an inmate of an institution like the one in question, a bond shall be given. I have looked over the bond and find it to be in proper form, and I think it should be approved and filed with the secretary of state, since it is made in conformity to the statutory provision referred to.

I return herewith bond and other enclosures.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Interpretation of Chap. 448 Laws of 1905, correct. Surplus not to be forfeited.

July 24, 1905.

HONORABLE ZENO M. HOST,
Commissioner of Insurance,

DEAR SIR—I am in receipt of yours of the 21st inst., in which you inclose a letter from G. W. Pepper, General Counsel of the Penn Mutual Life Insurance Company, copy of your reply thereto, and also his letter dated July 17th.

In his last letter he asks you to lay before me this correspondence, for the purpose of obtaining an expression of opinion from me on the points raised in his letter.

The question discussed relates to the proper interpretation of chap. 448, laws of 1905, which reads as follows:

“Every life insurance corporation doing business in state upon the principle of mutual insurance or the members of which are entitled to share in the surplus funds thereof may make distribution of such surplus as they may have accumulated annually, or once in two, three, four or five years as the directors thereof may from time to time determine. In determining the amount of the surplus to be distributed there shall be reserved an amount not less than the aggregate net value of all the outstanding policies, said value to be computed by the American Experience Table of mortality with interest not exceeding four and one-half per cent. Nothing in this section shall be construed to hereafter permit any such corporation to

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defer the distribution, apportionment or accounting of surplus to policy holders for a longer period than five years, and on all policies, hereafter outstanding, under the conditions of which the actual distribution is provided for at a definite or fixed period, the apportioned surplus shall be carried as a liability to the class of policies on which the same was accumulated."

Mr. Pepper seems to question the meaning of this statute and the constitutionality of it. The first question he discusses is, whether this statute is intended to prohibit survivorship or class or totine insurance as heretofore written in this state. Mr. Pepper says:

"It is inconsistent with that form of insurance to deny the policy holders the right to make with the company such form of contract as will insure to them a share in the surplus if they outlive a certain fixed period, but will deprive them of all share in the surplus if they die within that period. The question is therefore whether Wisconsin has undertaken by indirection to prohibit the making of such contracts between adult citizens and insurance companies."

It seems to me the language of the statute is very plain upon this subject. It is as follows:

"Nothing in this section shall be construed to hereafter permit any such corporation to defer the distribution, apportionment or accounting of surplus to policy holders for a longer period than five years."

If the distribution, apportionment or accounting cannot be deferred for a longer period than five years, it must follow that such apportionment or distribution must be made as often as once in five years and, when once the surplus is apportioned, it must belong irrevocably to the policy holder and cannot be forfeited by the provisions of any contract he may make in reference thereto, if the law was enacted for the purpose of regulating the business of insurance in this state. As I view the statute in question, it was enacted for the regulation of the business of life insurance and provides that mutual companies shall make a distribution of surplus at certain periods, the ex-

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treme limit being five years. Were this purely a privilege granted to the company, unaccompanied by any limitation, probably they might waive the benefit of the privilege in favor of the assured, or the assured might waive it by contract; but, reading the statutory provision as we do, as a limitation upon the power to defer distribution, the company cannot, for its own benefit and in prejudice of the interest of the policy holder, even with his consent, enter into an agreement which relieves it of the duty of complying with this legal requirement. Statutes which confer benefits simply may in general be waived by the parties concerned; but, when duties or restrictions are imposed by law, the parties cannot by agreement abrogate the legal requirement. In *Baker v. Phoenix Assurance Co.*, 57 Mo. App. 559, the policy contained an agreement to arbitrate as to the amount of loss. Held, that this agreement was nudum pactum and void under the provisions of the valued policy law and did not therefore operate as a waiver of the statute.

In *Dugger et al. v. Mechanics and Traders Ins. Co.*, 32 S. W. R., 5, it was held by the supreme court of Tennessee that the provisions of the valued policy law of that state cannot be waived by the assured accepting a policy containing a stipulation expressly waiving the act.

In *Phinney v. Mutual Life Ins. Co. of New York*, 67 Fed. 493, it was held that the policy was subject to the statute of the state of New York requiring the company to give thirty days' notice of the time when the premium accrued as a condition precedent to its right to forfeit the policy for non-payment, notwithstanding the policy contained an express waiver of any other notice than stipulated for by the policy itself.

The same thing was decided in *Equitable Life vs. Nixon*, 81 Fed. 796.

In *Blood v. Hawkeye Ins. Co.*, 69 N.W. 1141, it was held that the requirement of the statute prohibiting the beginning of an action against an insurance company within ninety days after the giving of the notice of loss cannot be waived.

In *Riley et al. v. Franklin Ins. Co.*, 43 Wis. 449, it was held that the statute under consideration in that case rested on grounds of public policy and that the conclusive effect of the amount of insurance written in the policy upon the measure of damages is not altered by a stipulation in the same instrument that the damages should be established according to the

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true and actual cash value of the property when the loss happened.

Doubtless many other cases might be cited to this effect, but it seems needless, as the proposition that the company cannot by agreement with the policy holder waive the performance of a duty imposed upon it by law as a condition precedent to its right to transact business is too clear to need the support of extended citation of authorities.

If there is any one thing established by the amendment to section 1952, it is that no contract of insurance in this state can be valid which by its terms provides for deferring the distribution, apportionment or accounting of surplus to a period longer than five years. To prevent the practice of writing long-time contracts containing forfeiture clauses was the object, purpose and design of this amendment. This was conclusively shown by the debates upon the proposed act before the several committees of the legislature having it in charge. No lawyer of this state knowing the controversy that has arisen in regard to this matter can have any doubt as to the intention of the legislature, and I have no doubt that this intention is apparent from the reading of the act, without aid of any extrinsic evidence. Our court had held, in construing the provisions of sec. 1952 before the amendment, that insurance companies doing business in this state upon the mutual plan had the right to make a contract deferring distribution of surplus beyond the period of five years, although it was contended by the State that the act as it then stood limited the right to make distribution to a period not exceeding five years. Immediately upon the settling of this controversy by the Supreme Court, in the case of *Equitable Life Assurance Society v. Host*, 102 N. W., 579, the legislature enacted that nothing in that section shall be construed to permit any mutual life insurance company to defer distribution for a longer period than five years.

It seems to me that there can be but one conclusion arrived at from this statute, considered in the light of its history, and that is, that a form of insurance designed to build up and foster a system of forfeitures at the expense of the policy holder is prohibited in this state. That the legislature has the power to make this provision, since the statute is one designed to regulate the business of insurance, is a question which I think no lawyer who investigates the matter will have any reason to debate.

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I conclude, therefore, that your interpretation of this statute as set forth in your circular letter of July 6th, 1905, is correct.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Peddlers.—Parties who take orders one week delivering later are not peddlers. Chap. 490 Laws of 1905.

July 25, 1905.

DAYTON E. COOK,
District Attorney,
Chippewa Falls, Wis.

DEAR SIR—I am in receipt of yours of the 24th inst., in which you ask my opinion upon the following statement:

“There is a party living in another county who comes into our county and takes orders for groceries each week delivering goods ordered the following week, traveling with a horse and wagon making no sales wherein he delivers the goods at the time sold, but simply takes orders one week delivering the goods and at the same time taking orders for the subsequent delivery.”

You ask me whether under this statement he comes within the terms of Chapter 490 laws of 1905, as a peddler or as a transient merchant. The act referred to does not define what is meant by the term “peddler” nor does it attempt to define the business or occupation of a peddler. But Section 1, provides:

“No person shall engage in or follow the business or occupation of a hawker or peddler within this state without having first obtained a license for that purpose, as by this act provided.”

In order to determine whether the business stated by you is peddling, it is necessary to consider what is meant by that term. The old definition given in Jacob's Law Dictionary, is as follows:

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"Those deceitful fellows who went from place to place buying and selling brass, pewter and other goods and merchandise which ought to be uttered in open market."

Webster defines a peddler, as "one who carries about small commodities on his back or in a car or wagon and sells them."

And the word "peddle" is defined by the same author, as follows:

"To journey about with wares for sale; to go from place to place or from house to house and retail goods, to hawk."

Our former statute which was declared unconstitutional by the Supreme Court specifically provided that taking orders for goods to be delivered at a future time was peddling, but the present act does not so provide. Under section 1570 stats. of 1898, the revisors have cited several cases holding that taking orders for goods for future delivery is not peddling. You will find many other cases to the same effect cited in Volume 25, Century Digest, under the title "hawkers and peddlers." Page 1115.

Commonwealth vs Jones, 70 Ky. 502.

A traveling salesman who obtains orders for goods is not within the statute.

Burbank v. McDuffee, 65 Me. 135.

Commerical travellers or drummers are not peddlers.

Ex parte Taylor 38 Am. Rep. 336.

See also, City Davenport v. Rice, 39 N.W. 191.

City of Kansas vs. Collins, 8 Pac. 865.

Commonwealth vs. Farnum, 114 Mass. 267.

Under our statute as it now exists, I conclude that the party doing the business named by you, is not a peddler within the meaning of the act, nor is he a transcient merchant.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Peddlers.—Manufacturers who send out one or more wagons once or twice a year to close out surplus stock to dealers, delivering at same time in state are not peddling. Cannot take license under assumed name.

JAMES POLLAK,

July 27, 1905.

Special Treasury Agent,
Milwaukee, Wis.

DEAR SIR—I am in receipt of yours of the 2nd inst., in which you ask,

1st. "Can a manufacturer, say of cheese or other goods from this city, or county, send out one or more wagons once or twice a year to close out surplus stock to dealers, delivering at the same time in the state without paying license?"

I cannot take time to enter into a discussion of this matter, but I have given the same careful consideration and am of the opinion on your statement that such act would not be peddling unless continued for some time so as to become a business. An occasional sale does not make one a peddler.

2nd. "Can a non-resident of the state who wants to sell goods in this city and county, with say three employes and who is willing to take out one license himself in his own name and the other three for his men in the name of John Doe? The reason the party gives is in case one or two men should leave him or he discharge them, the license according to the last law would be no use to him."

I understand from this question that you desire to know whether he can take out license in a fictitious name so that when one agent of his is discharged or quits his service, the license may be used for another agent whom he may hire. This cannot be done. Only one person can peddle under authority of a license, but Section 4 of Chap. 490 laws of 1905, provides that a license may be transferred where notice has been given the state treasury agent and the same has received his approval.

You will see by Sec. 6 of the act referred to, that but one person is authorized to carry on business under the terms of any license and no person shall conduct business under the same license as co-partners, agents or otherwise, but the license may be transferred, as provided by the act.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Reformatory.—Persons over thirty years of age cannot be committed to Green Bay by state court. Sec. 4944c as amended by Chap. 28, laws of '99.

July 28, 1905.

C. W. BROWN,

*Superintendent of Wisconsin State Reformatory,
Green Bay, Wis.*

DEAR SIR—Yours of the 27th inst., received, in which you ask me whether under Section 4944c as amended by Chapter 28 Laws of 1899, you can legally receive under commitment to your institution from a state court, a person who is over thirty years of age, and has not yet reached the age of thirty one. The statute under consideration provides:

“Male persons who belong to one of the following classes may be committed to the reformatory,

First: Persons convicted the first time of a felony, that is of an offense which may be punished by imprisonment in the state's prison, and who when so convicted were not over thirty years of age and not under sixteen years of age when committed to the reformatory, and were not convicted of murder in the first or second degree.

These provisions seem to be very plain and specific in regard to the age of persons who may be committed and I conclude therefore that, the court is absolutely without jurisdiction to pronounce sentence of imprisonment in the reformatory where the prisoner is over thirty years of age. If the court is without jurisdiction to do so, then certainly the commitment is void and you have no authority to receive the prisoner, if you know the fact of his age.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Free passes.—In respect to Free Transportation of Public Officers by Railroad Companies, as the same is affected by Chapters 486 and 362 of the Laws of 1905.

MADISON, WIS., July 25, 1905.

HON. JOHN BARNES,

Chairman of the State Railroad Commission.

Madison, Wisconsin.

DEAR SIR—You have asked my construction of chapters 362 and 486, of the laws of 1905,—the railroad commission and anti-pass acts,—as the same relate to the use of passes and free transportation by public officers and members of political committees when wholly or partly paid for by services. Also as to the use of free transportation by railway employes and as to the effect the said acts may have upon contracts in existence between railway companies and individuals at the time said acts were passed. Also as to what free transportation may lawfully be issued by railway companies.

In reply I will say,
Statutes.

Chapter 357 of the laws of 1899, as amended by chapter 486 of the laws of 1905, provides as follows:

“Chapter 357 of the laws of 1899 is hereby made a section of the statutes of 1898 and amended so as to read as follows: Section 4552a. No person, association, co-partnership, corporation, shall offer, or give, for any purpose, to any political committee, or any member or employe thereof, to any candidate for, or incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality, of this state, or to any person at the request or for the advantage of all or any of them, any free pass or frank, or any privilege withheld from any person, for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication. No political committee, and no member or employe thereof, no candidate for and no incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality, of this state, shall ask for, or accept, from any person, association, co-partnership, or corporation, or use in any manner, or for any purpose, any

General Opinions.

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. No person, and no agent or officer of any corporation within the purview of this act shall be privileged from testifying in relation to anything therein prohibited; and no person having so testified shall be liable to any prosecution or punishment for any offense concerning which he was required to give his testimony or produce any documentary evidence. The term "free pass" shall include any form of ticket or mileage 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 mileage is used by such holder in the performance of his duty as an employee of the railroad issuing the same.

And there is a proviso in section 8 of chapter 362 of the laws of 1905 which reads as follows:

"providing 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."

The constitutional amendment of 1902, sec. 11, of art. 13, of the state constitution is identical with chapter 357 of the laws of 1899, before the same was amended.

The two acts of the legislature above referred to were passed at the same session; chapter 362 was approved by the governor June 13th, 1905, and chapter 486 was so approved June 20th, 1905. There are parts in each act forbidding the issuing to or receiving of free transportation by public officers, political committees, etc. Chapter 486 of the laws of 1905 amends chapter 357 of the laws of 1899 by defining "free pass" as set forth in the last clause thereof, above quoted.

Chapter 362 provides that inconsistent acts are thereby repealed, but I do not consider chapter 486 inconsistent with the

General Opinions.

provisions of chapter 362, and certainly as it was passed and approved at a later date than chapter 362 the repealing clause in chapter 362 would have no effect upon it, and chapter 486 itself contains no repealing clause. The only apparent conflict between the two acts is that chapter 362 absolutely forbids the giving of free transportation or reduced rates to any person holding any public office or position under the laws of this state. While the last clause in chapter 486 makes an exception where "such ticket or mileage is used by such holder in the performance of his duties as an employe of the railroad issuing the same."

As I view these statutes I think both should be construed together, and as I interpret them it is permissive for railroad companies to give and for railway employes to receive and use, free transportation when required in the actual performance of their duty as such. To this extent this provision in chapter 486 makes an exception not only in chapter 486 but also in chapter 362. I am of the opinion, however, that such transportation must be absolutely limited in its use to employes and by them only used in the actual discharge of their duties. There is also another exception in section 8 of chapter 362, which reads as follows:

"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, regular agents of charitable societies when traveling upon business of the state only, destitute and homeless persons, railroad officer, attorney, director employe or members of their families, or to prevent the exchange of passes with officers, attorneys or employes of other railways and members of their families."

This part of said section constitutes another exception in the use of free transportation in favor of persons therein named and I consider that the giving to and use of free transportation or reduced rates by the persons therein named, as constituting a special exception in respect to discriminations in rates, and that railroad companies are authorized to give and the persons therein named authorized to receive and use such transportation,

General Opinions.

Employees.

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 library board and also the physician for a railway company, and a notary public who is also a railway employe, may each use free transportation, but only in the actual performance of 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.

Contracts.

The question has been presented to me, and you include in your inquiry, whether a public officer, who prior to the enactment of these statutes had entered into a contract with a railway company to perform for it, certain services, for which he was to receive or had received compensation in the form of transportation, mileage or passes, is by virtue of a contract relation existing at the time these acts were passed, permitted to receive such transportation, and whether railroad companies can lawfully issue the same to such contractors therefor.

This involves consideration to a certain extent of the status of public officers in relation to these acts, of the fact that such contracts are made with corporations whose rights and powers were created for public purposes, and whether the provisions of Chapter 486, which operate to make unlawful contracts which could be lawfully entered into at the time they were made, is unconstitutional, as to the individual, and contracts, so entered into; whether such act is an impairment of the obligation of contracts in contravention of Section 12, Article I,

General Opinions.

of the state constitution, and Section 10, Article I, of the federal constitution.

An office is created by law, it is not a contract.

Meacham Public Officers, par. 5.

The state may abolish an office altogether.

Trustees of Dartmouth College v. Woodward, 4 Wheaton, 694.

Newton v. Commissioners, 100 U. S., 559.

Fisk v. Jefferson Police Jury, 116 U. S. 133.

Hall v. Wisconsin, 103 U. S., 5-10.

De Guenther v. Douglas, 26 Wis., 428.

An officer's salary may be reduced during his term.

U. S. v. Fisher, 109 U. S., 145.

and his duties may be increased without increasing his compensation.

Supervisors of Kewaunee Co. v. Knipfer, 37 Wis., 501.

Where the constitution does not prescribe qualifications for an office, it is within the province of the legislature to declare upon what terms and conditions the right shall be conferred, and where the constitution has made some provisions, but not exclusive ones, the legislature may add such others as are reasonable and proper.

Meacham Public Officers, par. 66.

State v. Covington, 29 Ohio St., 102.

Darrow v. People, 8 Colo., 417.

Officers take their offices *cum onera*, that is subject to the incumbences or burdens thereof.

Crocker v. Supervisors, 35 Wis., 284.

McDonald v. Supervisors, 41 Wis., 642.

Hartwell v. Supervisors, 43 Wis., 311.

Quaw v. Paff, 98 Wis., 586.

And, if the duties and obligations of an office are deemed too burdensome, there is always one method of relief; no citizen is obliged to hold a public office; if elected or appointed, he may resign or refuse to qualify.

Cutts v. Rock Co., 58 Wis., 642.

Connor v. Mayer, 5 N. Y., 285.

State v. Douglas, 26 Wis., 425, 432.

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In general the legislature has no power to pass an act which impairs the obligation of contracts, but there is a very distinct exception to this rule, when the subject of legislation is deemed a matter within the police power of the state, or when the contract is one affecting public policy.

"The right to contract, though protected by the fourteenth amendment may be limited by the state's police power."

Holden vs. Hardy, 169 U. S., 391.

"Where parties to contracts are persons or corporations whose right and power was created for public purposes by legislatures and where such contracts affect the safety of public they are subject to the police power of the state."

Chicago, etc., R. R. Co. v. Nebraska, 170 U. S., 72

Usually, where a contract, not contrary to public policy, has been entered into between parties competent to contract, it is not within the power of either party to withdraw from its terms without the consent of the other; and the obligation of such a contract is constitutionally protected from hostile legislation. Where, however, the respective parties are not private persons, dealing in matters and things in which the public has no concern, but are persons or corporations whose rights and powers were created for public purposes, by legislative acts, and where the subject matter of the contract is one which affects the safety and welfare of the public, other principles may apply. Contracts of the latter description are held to be within the supervising power and control of the legislature when exercised to protect the public safety, health and morals, and that clause of the federal constitution which protects contracts from legislative action cannot in every case be successfully invoked. The presumption is that when such contracts are entered into it is with the knowledge that parties cannot, by making agreements on subjects involving the rights of the public, withdraw such subjects from the police power of the legislature."

Chicago, etc., R. R. Co. v. Nebraska, 170 U. S. 72.

If the public safety or the public morals require the discontinuance of any manufacture or traffic the hand of the legislature cannot be stayed providing for its discontinuance by an

General Opinions.

incidental inconvenience individuals or corporations may suffer. Rights are held subject to the police power of the state.

Beer Company vs. Mass. 97 U. S., 25, 32.

"Whatever differences of opinion may exist as to extent and boundaries of the police power, and however difficult it may be, to render a satisfactory definition of it, there seems to be no doubt that it does extend to the protection of the lives, health, and property of the citizens, and to the preservation of good order and the public morals. The legislature cannot, by any contract, divest itself of the power to provide for these objects. They belong emphatically to that class of objects which demand the application of the maxim, *calus populi suprema lex*; and they are to be attained and provided for by such appropriate means as the legislative discretion may devise. That discretion can no more be bargained away than the power itself." Boyd v. Alabama, 94 U. S., 645."

Beer Company vs. Mass., *supra*.

It has always been held that no contract can properly be carried into effect which was originally made contrary to the provisions of law or which being made consistently with the rules of law at the time, has become illegal by virtue of some subsequent law. These are principles which admit of no doubt.

Atchison v. Richards, 10 East., 530.

"An illegal contract is as a rule void, not merely voidable, and can be the basis of no judicial proceeding. No action can be maintained upon it, either at law or in equity. This impossibility of enforcement exists whether the agreement is illegal in its inception or whether being valid when made, the illegality has been created by a subsequent statute."

Pomeroy Contracts, par. 280.

Bullard v. Northern Pacific R. R. Co. (Mont.), 25 Pac. Rep., 120-124.

"A constitutional prohibition upon state laws impairing obligation of contract does not restrict power of states to protect public health, morals or safety as one or the other may be involved in the execution of said contract."

New Orleans Gas Co. v. Louisiana Light Co., 115 U. S., 672.

See also New Orleans Waterworks v. Rivers, 115 U. S. 681.

New York v. Squire, 145 U. S., 188, 190.

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“Contracts are always made in reference to the possible exercise of the rightful authority of the government and no obligation of contract can extend to defeat its exercise.”

The Legal Tender Cases, 12 Wall., 551.

Hence I conclude that although the passage of this act may operate to annul or render unlawful contracts for railroad transportation to be paid for wholly or in part by services rendered by public officers, I am obliged to hold that the act is nevertheless valid and constitutional, that it does have that effect and that all public officers in this state, political committees and other persons named in said chapter 486 except railway employes, who may use the same only in the preformance of their duties as such, will be obliged to surrender their positions as public officers or their transportation so acquired and that it is unlawful for railway companies to furnish the same to public officers or others named in said statute as compensation or partial compensation for services rendered or to be rendered.

I deem free or reduced transportation given to public officers by railway companies a matter of public policy and a proper subject of legislative regulation or prohibition, by the legislature, under the police power of the state.

A further question is presented of whether a person in possession of transportation acquired by contract such as advertising or printing, can accept and hold an appointment to a public position or office in this state.

My reply is that he cannot lawfully do so. He must surrender his transportation before accepting a public position. This class of cases are identical with those last above mentioned.

In conclusion I will say that the two acts of 1899 and 1905, and the amendment to the state constitution of 1902, and the provisions in the railway commission act above referred to, confirm my opinion that it is now the settled public policy of this state that no person holding a position under the laws thereof or under the ordinance of a city or town, and no candidate or member of a political committee shall be the holder or user of free transportation in any form or receive favors in that respect from railway companies which are not extended to the public in general and that it is unlawful for railway companies to furnish the same to state officers, committees or candidates,

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and that transportation acquired by a public officer which is paid for in whole or in part by services is free transportation as defined by said chapter 486, laws of 1905.

Trusting that this fully answers the questions you have submitted, I am,

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Ordinance.—Regulating sale of milk. Exemption in city ordinance of a one milk factory invalidates ordinance.

July 28, 1905.

MISS A. A. WALTER,

Clerk State Board of Health,
Madison, Wis.

DEAR MADAM—Your letter of the 25th inst., containing a letter from Dr. W. B. Gnagi, of Monroe, and a copy of an ordinance of the city of Monroe, relating to the sale of milk within that city, has been received.

You ask for my opinion upon two questions: first, whether the city can legally regulate and license the sale of milk, and, second, whether the exemption in the city ordinance of the Borden's Condensed Milk Factory is class legislation.

The answer to your first question may depend upon the provisions of the charter of the city of Monroe. It is my opinion that the provisions of the general charter law empower cities to regulate the sale of food in such a manner as to safeguard the public health. It is my opinion that the sale of milk and cream may be regulated by a city operating under the general charter law, in a reasonable manner. An ordinance providing that all persons selling milk within the city should first obtain a license; that all cows should be kept in stables under sanitary conditions; that the milk sold should be of a certain reasonable standard of quality, and that the cows should be free from tuberculosis and other diseases, is, in my opinion, reasonable.

I believe that the police powers given by the general charter law are broad enough to regulate the sale of food in a manner so as to reasonably safeguard the health of the people.

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In answer to your second question, I will say that it is my opinion that the exemption in the ordinance, of the Borden's Condensed Milk Factory, invalidates the ordinance. Sec. 12 is as follows:

"This ordinance shall not apply to milk delivered to or received by the Borden's Condensed Milk Factory of said city."

It is a rule that laws shall be general in their application. While the Borden Company may be the only one in the city of Monroe manufacturing condensed milk at the present time, it would not be so presumed as a matter of law, and the ordinance, of course, applies to the future. This exception would authorize the sale of skimmed and adulterated milk or milk containing a preservative, if it had first been received by the Borden Company. It would also authorize the sale of milk from diseased cows, if such milk had first been delivered to the Borden Company.

It might be possible to so word an ordinance as to exempt condensed milk factories from its provisions and to do it in such general terms as not to make it invalid. The question of the validity of an ordinance regulating the sale of food within a city would depend very largely upon its reasonableness. The courts would not sustain regulations which were unreasonable or oppressive.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Estates.—Personal property of deceased subjects to inheritance tax of this State although in the hands of an agent in another State.

July 29, 1905.

HONORABLE F. M. MINER,

Assistant Secretary of State.

DEAR SIR—I have your communication of the 27th inst., inclosing a letter from Jay F. Lyon, County Judge of Walworth County, and a brief of W. C. Norton, attorney, in the matter of the estate of Alice Bell, deceased.

General Opinions.

It appears that Alice Bell died at her home in Walworth County, leaving personal property in the hands of an agent in Iowa. It is stated that this property consisted of money sent to the agent, which was loaned by him, the security always remaining in his possession, in the state of Iowa.

You ask whether such property is subjected to an inheritance tax in Wisconsin.

There can be no question as to the interpretation of our inheritance tax law upon this question. The only question which can arise in this matter is as to the validity of the law. Sec. 24, Chap. 44, Laws of 1903, defines the words "estate" and "property" as follows:

"The word 'estate' and 'property' as used in this act shall be taken to mean the real and personal property or interest therein of the testator, intestate, grantor, bargainer, vendor or donor passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees, vendees or successors, and shall include all personal property within or without the state."

It is argued in the brief of counsel that, as this personal estate is subject to taxation in the state of Iowa, to subject it to an inheritance tax in Wisconsin would be double taxation.

No statute is cited showing that such property is subject to taxation in Iowa. The decisions of the Iowa court are in accord with the decisions of most of the states, that the situs of personal property for the purpose of taxation is the residence of the owner. However, I believe that this point is not well taken, for the reason that our court has held that an inheritance tax is not a tax upon property, but upon the transfer of property.

"An inheritance tax is not one on property, but on the succession. The right to take property by devise or descent is the creature of the law, and not a natural right—a privilege—and therefore the authority which confers it may impose conditions upon it. From these principles it is deduced that the states may tax the privilege, discriminate between relatives and between these and strangers and grant exemptions and are not precluded from this power by the provisions of the respective state constitutions requiring uniformity and equality of taxation."

Black v. State, 113 Wis., 205.

General Opinions.

Counsel cities authorities from Vermont, Illinois, Oregon, Maryland, North Carolina and New York. I believe that the courts of these states are the only ones which lean toward the doctrine that the situs of personal estate is the place of its location, rather than the residence of its owner. The statute of the state of New York differs from that of the state of Wisconsin. The New York statute provides that

"All lands and all personal estates within this state shall be taxed,"

while our statute (Sec. 1040) provides that

"All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided."

"Moneys and notes secured by mortgages of land in another state in the hands of an agent in that state to be loaned, collected and re-loaned, but belonging to a resident of this state, are property in this state and taxable here."

State ex rel. Dwinell v. Gaylord, 73 Wis., 316.

"In speaking of the situs of choses in action for the purpose of taxation, Mr. Justice Field observed that, to call debts property of the debtors is simply to misuse terms. All the property there can be in the nature of things in the debts of corporations belongs to the creditors to whom they are payable and follows their domicile wherever they may be. Their debts can have no locality separate from the parties to whom they are due."

State Tax on Foreign Held Bonds 15 Wall, 320.

See Renier v. Hurlbut et al., 81 Wis., 31.

"The property in question (that is, the defendant's note and its liability to pay assessments) was in Illinois at the office of the company. *They were choses in action and their situs was at the residence of the company.*"

Parker v. Stoughton Mill Co., 91 Wis., 180.

"The term 'personal property' as used in the title of the revised statutes on taxation must be construed to mean and include all debts due from solvent debtors, whether on account, note, contract, bond mortgage or other security, and whether such debts are due or to be-

General Opinions.

came due. All personal property must be assessed in the assessment district where the owner resides except as otherwise provided by statute."

State ex rel. Dwinell v. Gaylord, 73 Wis., 324.

Personal property belonging to citizens of Wisconsin, wherever located, is subject to the jurisdiction of probate courts of this state. The theory of the inheritance tax is that it is a tax upon the transfer of the property, or a fee for a privilege, rather than, as counsel states, derived from the protection afforded to the subject upon which it is imposed.

The provisions of Chap. 44 are plain. They provide for a tax upon personal property, wherever located, of decedents, in this state. The objection of double taxation, is not a valid one under the ruling of the Wisconsin court.

Kingsley vs. Merrill 122 Wis., 185.

I am therefore of the opinion that the personal property of Alice Bell, deceased, although in the hands of an agent in the state of Iowa, is subject to the inheritance tax of this state,

Respectfully yours,

L. M. STURDEVANT,
Attorney General.

Railroads.—In regard to deduction of \$18,311 of gross earnings by Green Bay & Western Ry.

July 29, 1905.

HONORABLE JOHN W. THOMAS,
Railroad Commissioner.

DEAR SIR—I am in receipt of yours of the 17th inst. I have not yet had time to fully investigate the matter in regard to the Green Bay and Western Railway Company, about which you write me, but I will give you the result of my investigation so far.

It appears from your letter that, from the investigation made by your accountants of the books of the company, for the year 1897, the sum \$18,311 was wrongfully deducted from their gross earnings at the time the company made its report to the State Treasurer and paid its license fee; that, if this

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sum had been included, instead of paying $2\frac{1}{2}$ per cent upon its gross earnings, it would have paid, under the statute, 3 per cent; that since you have demanded payment of the company, it has filed an additional statement, in which it claims 7 1-5 miles more track than was reported in its regular annual report. It appears that this seven miles of tract is so-called spur track, built from its main line to certain manufacturing establishments.

You ask my opinion as to what extent a company can put in spur tracks as part of its main line, in order to increase its mileage, where those tracks are placed on private property and were not reported at the time the license fee was paid.

I doubt very much whether any opinion I can give you in this matter will be of very much benefit to you. The question was discussed somewhat and decided by our Supreme Court in the case of *State ex rel. Abbott v. McFetridge*, 64 Wis., 130; but the question there did not involve the exact question you submit. There is nothing in the case which shows whether the spur tracks were built on private property or not. The court says:

"From fifteen to seventeen miles of the relators' roads consist of spur tracks (so-called) running from the main line to sundry mills and manufactories away from such main lines and are used to transport the products of those establishments to the main lines and to market, thus increasing the revenue of the road. We are clearly of the opinion that the length of these spur tracks should be included in the mileage of the relators."

P. 144.

I consider the question a very doubtful one when applied to the circumstances stated by you, but I think it can only be determined by the Supreme Court, and it probably will be determined in the course of the litigation which must be had between the State and this company.

I will give the matter further consideration as soon as I find time and give you the benefit of any further light that I may be able to get upon the question.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Dance Halls.—If hall in same building as saloon but operated by persons other than owner of saloon, he is not liable under Chap. 103, Laws of 1905.

July 31, 1905.

GLEN H. WILLIAMS, Esq.

Bruce, Wis.

DEAR SIR—Yours of the 28th inst., was duly received and has had my consideration. You state:

“There is a saloon on the first floor of the building, and the second floor is used as an opera hall, and the chairs may be removed and the same can be used as a dance hall. The means of getting to the hall on the second floor is by door on the street, which leads into a narrow hall, running back to the stairs, and thence direct to the second floor.”

You also state,

“There is no connection whatever between the second floor and the saloon on the first floor, and it is not necessary to pass into the saloon or through it to reach the stairs leading up. . . . The hall is often rented to private parties for dances, and very often there are girls under the age of seventeen unaccompanied by their parents at these parties.”

And you inquire whether or not this comes within the class of dance halls referred to in Chapter 103, Laws of 1905.

You will observe that Chapter 103 forbids the keeper of any saloon from permitting or allowing any girl or young man under the age of seventeen years, unaccompanied by her father or mother, to be present at, or participate in, any ball or dance held in such saloon, shop or place or in the same or in an adjoining building.

The act is probably intended to prevent girls frequenting saloons or rooms near or adjacent to them, and seems to be solely directed against the keeper of the saloon, as no other person is named in the act. The law applies to any part of any building occupied by a saloon, and I think would apply to this case, provided the young girls are permitted to come there by the saloon keeper. If the hall in question is rented

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to other persons, and is not under the control of the saloon keeper, and such dances are held under the control of other persons, I do not think the saloon keeper would be liable to prosecution under this act; but, if he is running the hall as well as the saloon, he probably would be liable for any such violation.

It is largely a question of fact, which you can better determine there than I can from here.

Trusting that this will assist you in determining the question you submit, I am

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Requisition.—False pretences. Complaint for obtaining goods under false pretences should allege false pretences were relied on by party parting with goods.

Aug. 2, 1905.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—I have examined the application of William R. Foley, District Attorney of Douglas County, for a requisition upon the Governor of the state of Kentucky for the return to this state of T. W. Barnes, a fugitive from justice, and I am of the opinion that said application and accompanying papers are insufficient.

The charge against the alleged fugitive from justice is the violation of Section 4423 Wis. Stats. 1898: the obtaining of money under false pretenses.

The complaint which accompanies the application sets forth the charge in the following words:

“That on the 20th day of March in the year 1904, at said county, T. W. Barnes did wrongfully and feloniously and designedly and by false pretenses and with intent to defraud, obtain from said Otto Rogers a large sum of money, to-wit, five hundred dollars, which false pretenses were as follows, to-wit: said T. W. Barnes did then and there represent that he was a man of wealth, and that he

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was a partner in the business of the Northwestern Machine Works, and that he had invested therein the sum of three thousand dollars, and that the money so obtained from said Otto Rogers was to be used in paying off men employed by the said Northwestern Machine Works, whereas, in truth and in fact, the said T. W. Barnes did not then and has not since and does not now own any interest in said Northwestern Machine Works or have any partnership interest therein, and the said money so obtained from said Rogers was not used to pay off men employed in said Northwestern Machine Works and was not intended to be so used by said T. W. Barnes, all of which the said T. W. Barnes then and there well knew, and said pretenses were false and fraudulent and said T. W. Barnes then and there knowingly made the said false and fraudulent pretenses for the purpose of obtaining the said sum of money from the said Otto Rogers with intent to cheat and defraud said Otto Rogers, against the peace and dignity of the State of Wisconsin."

There is no allegation in this complaint that Otto Rogers relied upon these false representations as being true, or that he was led to part with the sum of money because of these false representations.

This is the gist of the offense and should have been set forth in the complaint.

"To constitute the offense (obtaining money under false pretenses), four things must concur and four distinct averments must be proved: 1. There must be an intent to defraud. 2. There must be an actual fraud committed. 3. False pretenses must be used for the purpose of perpetrating the fraud; and 4, the fraud must be accomplished by means of the false pretenses made use of for the purpose, viz., they must be the cause which induced the owner to part with his property."

Commonwealth v. Drew, 19 Pick., 179.

It may well be doubted whether the offense charged in this complaint, even if properly pleaded, would come within the scope of our statute. It is not every false statement or pretense, even though relied upon by one who parts with money

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that comes within the scope of our statute. It is generally held that false representations concerning financial standing or ability to repay a loan are not indictable offenses. In *State v. Green*, 7 Wis., 676, the defendant represented himself as a wholesale grocery dealer, and that he had money on deposit with a certain firm in the city of New York. These allegations were false. The court in this case said:

"Now we are not prepared to say that such bold, naked statements or assertions as these, unaccompanied by any artful contrivance or device calculated to deceive, however reprehensible in morals, constitute a criminal offense under the statute, especially in a case where there is no averment in the indictment that the party defrauded was induced to part with his property by relying upon the truth of the statements thus made. It is very evident that such verbal misrepresentations, however injurious and well calculated to deceive the most cautious, would not be indictable at common law. . . . If a man says that he is a wholesale dealer in a neighboring city and has funds on deposit in another city, when it is not so, does he commit an indictable offense under our statute? We have no disposition to restrict the language or scope of the statute by adopting such a rigid and strict construction as takes away or measurably impairs its efficacy in protecting the honest and unsuspecting citizen against the arts, designs and falsehoods of the swindlers who prey upon society. The man who obtains the property of another by means of wilful misrepresentations and lying deserves no especial sympathy or consideration from a court of justice, and yet it is most obvious that there must be some limit given to the words and meaning of the statute."

The representation that the money was desired for the purpose of paying off men employed by the Northwestern Machine Works was not a material one and could not constitute a criminal offense. The representation by T. W. Barnes that he was a partner in the Machine Works, if relied upon by the complainant and was the inducement by which he parted his money, might, if properly pleaded, come within the statute. I am, however, of the opinion that the omissions of the complaint

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above stated are vital and that the application for a requisition should be denied.

Respectfully yours,

L. M. STURDEVANT,
Attorney General.

Requisitions.—No certificate of official character of officer before whom the affidavits are taken. Application insufficient.

Aug. 3, 1905.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—I have examined at your request, the application John P. Ingalls, District Attorney of Walworth County, for a requisition upon the Governor of the state of Illinois for the return to this state of Harvey Olmstead, a fugitive from justice, and find that the same and accompanying papers do not fully comply with the rules and regulations adopted by the executive department in accordance with an agreement to secure uniformity of practice in applications for requisitions on the executive authority of other states and territories.

The affidavit of Anna Olmstead is made before a notary public. There is no statement by the notary public that the person making the affidavit is worthy of belief. Rules 13 and 16 are as follows:

“The magistrate before whom the affidavits are taken must certify whether, in his opinion, the parties making the same are to be believed.”

“It having been decided that notaries public are not magistrates within the meaning of federal law, no requisition based upon affidavits made before notaries public will be granted.”

Rule 14 provides:

“The official character of the officer before whom the affidavits are taken must be certified to by the clerk of the circuit court.”

No such certificate accompanies the application. I am therefore of the opinion that the application for a requisition should be denied.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Industrial School for Girls.—Expense borne by county from which commitment is made. Secs. 1546 and 1547 Wis. Stats. 1898.

Aug. 4, 1905.

CARL D. JACKSON, Esq.,
District Attorney,
Oshkosh, Wis.

DEAR SIR—Your letter of the 27th ult., to the State Board of Control has been referred to this department for an opinion and reply.

You state:

“We desire to commit to the Industrial School for Girls, a girl who seems to be absolutely incorrigible. She has only been in Winnebago County a couple of weeks, her residence being unquestionably in another county, and there can be no dispute as to where her residence is.

“I would like to hear from you and have you tell me whether the State Board of Control considers that under the circumstances the charge for maintaining the girl in the State Industrial School would be charged to Winnebago County, or whether the State Board of Control would make the charge to the county where the residence of the girl is. Has the State Board of Control made any ruling on this?”

Replying I will say that the question presented is new and the Board of Control does not appear to have made any ruling upon it. In fact, the Board does not have any control over the Girls' Industrial School: that is a private corporation. It is given authority by statute to collect pay from counties for inmates, but the Supreme Court has held that counties are liable to pay for inmates kept there, from the counties from which they are committed, under Secs. 1546 and 1547, Wis. Stats. 1878, which are the same in Wis. Stats. of 1898, unless otherwise specified in such commitments.

Wis. Ind. School for Girls v. Clark Co., 103 Wis. 651.

This clears up the situation in part, and from it it is evident that Winnebago County is primarily liable for the expense of maintaining a child at that school.

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Whether it can shift this liability to another county is a question open to some doubt, and it may require a determination by the courts to authoritatively settle it.

Sec. 4970 provides that, when a commitment is made to any industrial school "by any authority other than the county judge, the court or magistrate issuing the commitment shall forthwith report to the county judge of the proper county the name and age of the child, the institution to and offense for which it is committed and any other information obtained which may show the extent of the county's liability for the child's support."

Sec. 1786 Wis. stats. 1898 provides that any corporation formed for the maintenance of an industrial school . . . "may contract with . . . the county . . . responsible for the maintenance, care and education of such child, or recover a reasonable price therefor if no contract is made."

I conclude from the above and other statutory provisions that the expense of trial and commitment of such a girl will have to be borne by the county where she is arrested and from which she is committed, but that, if a proper record is made and given to the county board of the county responsible for the maintenance and forwarded to the officers of the institution to which it is sent, that such institution can recover from such county the expense of maintenance.

This opinion is rendered with some doubt and hesitancy, and, as before stated, the question involved will probably have to be determined by the courts.

Yours truly,

L. M. STURDEVANT,
Attorney General.

County Fairs.—Relative to state aid for contests.

Aug. 5, 1905.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—You have today submitted to me two communications from two different county fair associations, in which it is stated that information is desired as to whether certain premiums mentioned in said communications are such as, if

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paid by said agricultural societies, will entitle them to state aid.

The premiums which are especially mentioned in said communications consist of premiums for educational contests, such as the drawing of maps, the delivery of declamations, spelling contests, and also for contests in the decoration of carriages, bicycles, also for baseball contests, band contests, trick horse contests, also special athletic contests.

It is proposed by these respective fair associations to pay out premiums for contests of the kinds just mentioned, and the question arises with them as to how the payment of such premiums may affect the right of the associations to state aid.

The new law provides that 40 per cent. of the total amount of premiums paid by an agricultural society at its annual fair is paid to said society in the February following the fair; but it is provided that, in "computing the amount upon which such per centum is to be paid, not more than one-half thereof shall have been paid for trials or exhibitions of speed or other contest for which published premiums have been offered."

Chap. 446, laws of 1905.

I am of the opinion that, under the provision of this act, a fair association may properly give premiums for contests of the kinds mentioned herein, and that, regardless of the offer and payment of such premiums, the fair association is entitled to 40 per centum of the total moneys paid as premiums, provided, of course, that at least one-half of the total sum paid for all premiums is paid for purposes other than "trials or exhibitions of speed or other contest." The words "or other contest" are broad enough to include all the contests mentioned in the communications which are referred to herein.

In case the sums paid for speed contests or other contests should amount to more than one-half of the actual premiums paid out the fair association would simply be able to collect 40 per centum of the sum paid out for premiums other than speed contests or other contests, together with 40 per centum of an equal sum, and could not in any way collect either the 40 per centum or any other part of any sum expended for speed contests or other contests above 50 per centum of the total amount expended in any one year for premiums.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Labor. Inspectors of Factories.—Factory Inspectors. Factory Inspectors are not entitled to charge state with expenses of attending National Convention of Factory Inspectors.

Aug. 8, 1905.

HONORABLE J. D. BECK,
Commissioner of Labor Statistics,
Madison, Wis.

DEAR SIR—In a communication dated the 7th inst., you call my attention to sec. 2 of chap. 152 of the laws of 1899, and particularly to this provision thereof:

“Each of the said assistant inspectors shall be paid a salary at the rate of one thousand dollars per annum, together with necessary traveling expenses to be paid out of money in the general fund not otherwise appropriated.”

The provision of law relating to the factory inspector provides that he is to have “his actual traveling expenses while officially engaged outside of Milwaukee.”

The duties of the factory inspector and assistant factory inspectors are defined in chapter 46a of the Wisconsin statutes of 1898.

You inquire whether, under the provisions of law of this state, the state factory inspector or assistant factory inspectors may lawfully charge the State with expenses incurred by them or any of them in attending the National Convention of Factory Inspectors.

Nowhere in the provisions of law relating to the duties of these officers is the duty prescribed of attending a national convention or any other convention of factory inspectors. The duties prescribed by law all seem to pertain to active work in enforcing or assisting to enforce the law of the state, and nowhere can it be inferred that, among the duties prescribed, the said officers are to make a study by attendance at conventions or otherwise. There being no plain provision of the statute giving such officers such expenses and the statutes under consideration being statutes which should be construed strictly in favor of the State, I am therefore of the opinion that such expenses are not a proper charge against the State.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Justices of the Peace.—Jurisdiction—Gambling device—
Justice may not try question as to what are gambling devices under Chap. 270 laws of 1905.

Aug. 10, 1905.

HONORABLE E. V. WARNER, *District Attorney,*
Shawano, Wis.

DEAR SIR—I have your communication of the 8th inst., in which you call my attention to an opinion rendered by me in 1903, found on page 317 of the Biennial Report of the Attorney General last issued, written to Honorable Howard Teasdale, District Attorney of Monroe County at the time.

You call my attention to the case of *Gelowsky v. Connolly*, 55 Wis. 445, and that of *State ex rel. Dunn vs. Bilder*, 90 Wis. pp. 10 to 13.

I have read these cases and I still adhere to the opinion formerly given. I concede, as I conceded at the time I rendered that opinion, that the proper construction of the statutes referred to is a matter of considerable doubt. I still think it a matter of great doubt as to whether I am right or not with reference to the particular proposition as to whether a justice of the peace of a village where there is no police justice has exclusive jurisdiction of all criminal actions arising as a result of crimes committed within the limits of the particular village. I held in that opinion that he did not have exclusive jurisdiction, but that it was the intent of the legislature to simply confer upon justices of the peace in villages where there is no police justice, the jurisdiction which the police justice would have in case there was one, together with the ordinary jurisdiction which the justice of the peace of a village would have in any event. I believe now as I believed then, that a justice of the peace anywhere in a particular county may issue a warrant and has the jurisdiction to hear, try and determine all cases within his statutory jurisdiction as to any crime committed in the county, either within the limits of incorporated villages or other places in the county. Whether there is a police justice within the village or otherwise.

If you should proceed in the case which you mention, under a section of the statute providing a punishment for the offense defined which might be greater than that as to which the justice has the power to hear, try and determine, it would

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be a preliminary examination, and you could have the offender bound over to the circuit court to answer the charge and in the circuit court file an information to which he would be obliged to plead.

On the other hand, if you should proceed under a section providing a penalty such that the justice would have the jurisdiction to hear, try and determine, in that event the trial would take place in the justice's court and the defendant would be entitled to appeal in case he was found guilty in the justice's court.

I think you ought not to have any serious difficulty in stamping out the gambling institutions concerning which there is public complaint in your county. You are fully justified in taking every step that can be taken to do so, and I am anxious to help you all I can. You can proceed against these gamblers, slot machine owners, etc., under the various statutes relating to gambling. There are several statutes under which you can proceed. Those you have in mind, of course.

With reference to a proceeding to be taken under chap. 270, laws of 1905, in order to get a judicial determination of the fact that certain devices are gambling devices, I am obliged to say that it appears that the legislature failed to legislate quite so fully on the subject as they should have done. They provide no means or method of having it judicially determined that devices complained of are gambling devices. I hardly think a justice's court would be the proper tribunal to determine it. The jurisdiction of the justice of the peace depends upon statutory provisions. While the justice of the peace is a constitutional officer, his jurisdiction is not defined by the constitution, but is statutory only. The statute must expressly give him jurisdiction in order that he may take it. The statute in this case does not give him jurisdiction to determine this matter, and I therefore believe he could not do so. But the circuit court of our state is made a court of general jurisdiction by the constitution, and I therefore believe that, where the legislature has not provided a means or method of procedure for the determination of a matter which it legislates must be judicially determined, such determination should be had in the court of general jurisdiction, to wit, the circuit court. Since there is no method or procedure prescribed by the legislature, I would be of the opinion that it would be a

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proper proceeding to get up affidavits - a number of them - showing the facts as to the place and places, the owner or owners, of these slot machines and other gambling devices. The affidavits should further show that the method of use of such devices and facts which bring them within the definition of "gambling devices" according to the usual acceptation of the term and upon such affidavit obtain an order to show cause, signed by a court commissioner, returnable before the circuit judge, in which the owners of such devices are ordered to show cause why it should not be judicially determined by the circuit court that such devices are in fact gambling devices. Then adjudication could thus be had in the court of general jurisdiction to the effect that such devices are gambling devices, and the officers could then act, to the end that the same might be destroyed in accordance with law, after such judicial determination.

If there is any further information which I can give you, or any assistance which I can render in this respect, I shall be glad to have you call upon me at any time.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Factory Inspectors.—Cannot charge expenses while performing duties in Milwaukee.

Aug. 8, 1905.

HONORABLE J. D. BECK,
Commissioner of Labor, etc.,
Madison, Wis.

DEAR SIR—I have your communication of the 7th inst., in which you call my attention to section 170, chapter 12, bottom of page 261, Wis. stats. 1898, and particularly to this portion thereof:

"There shall also be paid the commissioner of the bureau of labor statistics his necessary traveling expenses, and to the factory inspector his actual traveling expenses while officially engaged outside of Milwaukee."

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You inquire for my opinion as to whether or not the state factory inspector is entitled to charge for street car fare, hotel bills, meals, etc., while engaged in the performance of his duties inspecting in the city of Milwaukee.

It is provided by law that the factory inspector shall be a resident of the city of Milwaukee. The words of the statute are plain, which provide that the factory inspector is entitled to his actual traveling expenses when officially engaged outside of Milwaukee. This clearly means that he is not entitled to the expenses which you mention while engaged in Milwaukee. There is a rule of construction that the expression of one thing in a statute excludes others. If any rule of construction need be applied to a statute which is so plain, this rule clearly makes it unlawful for the factory inspector to charge for his expenses while engaged in the performance of his duties within the city of Milwaukee.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Schools.—Industrial School for Girls. Contracts.—Contracts for rebuilding, remodelling, refurnishing etc. must be referred to and approved by the Governor. Likewise plans and materials.

Aug. 18, 1905.

HONORABLE JOHN J. HANNAN,
Private Secretary.

DEAR SIR—I am in receipt of yours of the 11th inst., in which you ask me, in behalf of Governor Davidson, to advise you what contracts and plans must be approved by the Governor under the provisions of chapter 512, laws of 1905.

The act appropriates out of the general fund, the sum of ten thousand dollars for remodeling, refurnishing, repairing and renovating the buildings of the Wisconsin Industrial School for Girls specifically as follows, to wit:

1. For the Lynde Cottage building;
2. For the Main Annex building;
3. For the Russell Cottage building;
4. For necessary industrial appliances and work in said school;
5. For constructing and building sidewalks in front of said buildings.

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The act then provides that no plan or plans shall be adopted, and no contract or contracts shall be entered into by the Wisconsin Industrial School for Girls for remodeling, refurnishing, repairing and renovating of said buildings or other restructure of said buildings, furnishings therefor or other thing specified in this act until such plans and contracts, with estimates of the total cost thereof, shall have first been submitted to, and in writing approved by, the Governor of the state.

The Governor must therefore approve all plans entered into by the Wisconsin Industrial School for Girls for doing any of the work specified in the act, and must also approve all contracts for the purchase of materials to be used for refurnishing said buildings or for building sidewalks in front of the same.

Yours truly,

L. M. STURDEVANT,
Attorney General.

State Treasury Agent. Peddler's Licenses.—License fees for full year must be paid. None for less than one year accepted Sec. 5, Chap. 490, Laws of 1905.

Person cannot act as agent for another. One holding license cannot hire another to peddle for him. License can be assigned or transferred when approved by State Treasury agent.

Aug. 18, 1905.

EDWARD POLLOCK, *Treasury Agent*,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of the 12th inst., in which you ask the opinion of this department upon the following:

“Under chapter 490, laws of 1905, can the Secretary of State issue to a transient merchant a license for less than the sum of \$75 - that is, can he issue a license for a portion of a year only, where a part of a license year has expired before the license is applied for?”

Under chap. 341, laws of 1901, this was permissible, but, under the recent act of the Legislature, it is very clear that the total license fee for one full year must be paid. Sec. 5 of chap. 490, laws of 1905, specifically so provides, since it re-

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quires "the full license fee to be paid in every case." The same is true where a person applies for a license for the sale of goods where he advertises or represents the sale as an insurance, bankrupt, insolvent, assignee, trustee, estate, executor, administrator, receiver, job lot or closing out sale, or a sale of goods or wares damaged by smoke, fire water or other wise. (See sec. 18).

The same is true of an application for a peddler's license, the full license fee is to be paid. But you will observe that, in the case of the peddler's license, the Secretary of State issues the license for a period of one year from the date of the issuance of the receipt of the State Treasurer: that is, the license year does not expire as to a peddler on the first day of May following the date of the issue of the license. (See sec. 4).

Your second question is:

"Is one holding a license allowed to hire another person to do his peddling for him?"

Sec. 6 provides that but one person shall be authorized to carry on business under the terms of any license, and that no person shall conduct business under the same license as co-partners, agents or otherwise. In the case you mention, the person peddling would be the agent of the licensee, and therefore would come within the letter of the prohibition of the statute. It is not permissible for a person holding a license to hire another person to do his peddling. He must do it himself. Sec. 4 provides that a license shall not be assignable or transferable except where due notice has been given the State Treasury Agent and same has received his approval. This seems to give an implied authority to the treasury agent to authorize the assignment or transfer of a license; so, in case a party holding a license should be taken sick or for some other reason be unable to prosecute his business, he might assign or transfer his license, with the approval of the State Treasury Agent. This provision, however, seems to apply only to the license of a peddler, and not to a transient merchant.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Civil Service Dairy & Food Commissioner.—Asst. Dairy and Food Commissioner and chemist under the classified service.

Aug. 18, 1905.

HONORABLE J. Q. EMERY,

Dairy and Food Commissioner.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you call my attention to several provisions of our statute which provides for the appointment by the Dairy and Food Commissioner of an assistant and a chemist, said appointments to be made with the advice and consent of the Governor.

You also call my attention to various other provisions of the statute, where the appointment of certain officers is to be made by the Dairy and Food Commissioner with the approval, or with the advice and consent, of the Governor; and you desire to know whether or not these appointments fall within the provisions of Chapter 363, Laws of 1905, known as the Civil Service Act.

Section 8 of this act classifies the civil service into two classes, viz., the unclassified service and the classified service.

The unclassified service is comprised in part of all officers elected by the people and all officers and employes appointed by the Governor, whether subject to confirmation or not. You will observe, therefore, that the officers named in the several acts mentioned by you do not fall literally within the unclassified list of officers, since they are not elected by the people, nor are they appointed by the Governor. Literally reading the act, it provides for those officers who are appointed by the Governor or are appointed by the Governor and confirmed by the Legislature, or one of the branches thereof. The officers named by you are appointed by the Dairy and Food Commissioner, with the approval of the Governor, but the Governor is not the appointing officer. The Dairy and Food Commissioner is the appointing officer and, in my opinion, the officers named in the statutes referred to fall within the other, or classified, service, and are subject to the provisions of Chapter 363.

I am unable to say what the Supreme Court might hold in regard to this matter, but it is my opinion that the court, if it

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is ever called upon to interpret the act, will hold that the unclassified officers are only those where the appointment is made solely by the Governor, or where the appointment is made by him subject to confirmation by some other authority.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Dairy and Food Commissioner.—Fees collected under Sec. 1410a Stats. as amended by Chap. 193, Laws of 1905, shall not be paid directly to state treasurer.

Aug. 18, 1905.

HONORABLE J. Q. EMERY,

Dairy and Food Commissioner.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you ask interpretation of Section 1410a Wis. Stats. 1898, as amended by Chapter 193, Laws of 1905, and particularly as to the portion thereof which provides that:

“All fees collected in prosecutions begun or caused to be begun by the dairy and food commissioner or either of his assistants shall be paid into the state treasury.”

The question is, whether this language should be construed as requiring the magistrate imposing the fine to pay the amount thereof directly to the State Treasurer, or whether he should pay it to the County Treasurer in the usual course.

My opinion is that the statute must be construed in connection with other provisions of the law relating to this matter, and that it does not mean that the magistrate is to pay directly to the State Treasurer.

I call your attention to page 321, Biennial Report and Opinions of the Attorney General of 1904, where you will find my opinion given to John J. Kempf relative to the construction of this statute, and think the opinion there rendered fully answers your question.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Contracts.—Governor required to approve all contracts for fire protection, for furniture and equipment of existing buildings and for apparatus and additions to library.

Aug. 19, 1905.

HONORABLE JOHN J. HANNAN,
Private Secretary.

DEAR SIR—I am in receipt of your communication of the 10th inst., in which you state that Governor Davidson has requested you to ask me to furnish you an opinion as to the construction to be placed on Sec. 2, Chap. 320, Laws of 1905, and particularly that I indicate what contract, plans or purchases made under the appropriation provided for in said section must have the approval of the Governor, and whether this section requires the Governor to approve contracts for the purchase of books and making repairs.

On account of the peculiar wording of the section referred to, it is quite difficult to ascertain just what the Legislature did mean by the enactment of the statute in question. It very clearly appears that the Governor is to approve all contracts for the construction and equipment of additional buildings and works and the enlargement and repairs of buildings. He is also to approve plans for buildings and contracts entered into by the Regents for the construction of any building.

The only question as to which there is any doubt is, whether or not the Governor is required to approve contracts made for fire protection, for furniture and equipment of existing buildings and for apparatus and additions to library.

Sec. 2 of this act, after reciting certain things which are required to be approved by the Governor, adds the following language:

“and also for fire protection, for furniture and equipment of existing buildings and for apparatus and additions to the library.”

So far as these things are concerned, it does not clearly appear that the Regents of the University are to approve of the purchase or the contracts made in reference thereto; but it certainly must be implied from the act that some one is to approve contracts or purchases to be made on account of these matters. I think, from the whole context, it may be reason-

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ably held that the Governor is also to approve of all contracts in relation to these matters—that the words “and also” refer to all that part of the section preceding those words, which would include the approval of the Governor.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Trust Companies.—Relating to receiving deposits and issuing for them savings or pass books or certificates of deposit. Sec. 1791d 1791i.

Aug. 21, 1905.

HONORABLE M. C. BERGH,
Commissioner of Banking.

DEAR SIR—I have at hand your recent request for my opinion upon the following question, to-wit:

“Has a trust company organized and doing business under Sections 1791d to 1791i inclusive, of the statutes of 1898, the right to receive deposits and pay interest thereon, issuing for such deposits savings or pass books or certificates of deposit?”

It is well established by the authorities that.

“Loan, trust and safe deposit companies have only such powers as are conferred on them either expressly or impliedly. They must act strictly within the scope of the powers conferred on them by the statute under which they are incorporated, and in the manner prescribed thereby. If there is any uncertainty as to the powers conferred, the statute must be construed in favor of the public. The enumeration of powers implies the exclusion of those not enumerated, unless the latter are necessary to the accomplishment and exercise of the powers expressly granted.”

19 Ency. of Law (2nd ed.), 478.

State v. Lincoln Trust Co., 144 Mo., 562,

7 Ency. of Law, 695,

Matthews v. Skinker, 62 Mo., 329.

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This necessarily brings us to a consideration of the statutes of this state by which the powers are conferred upon trust companies. Briefly stated, they are enumerated as follows:

“To take, receive, hold, to pay for, reconvey and dispose of any effects and property, real or personal, which may be granted, committed, transferred or conveyed to it with its consent . . . act generally as agent or attorney for the transaction of business, management of estates, the collection of rents, interest, dividends, mortgages, bonds, bills, notes and other securities for moneys . . . as agent for the issuing, negotiating, registering, transferring or countersigning certificates of stock, bonds or other obligations . . . make any sinking fund . . . accept and execute the offices of executor, etc. . . loan money upon real estate and collateral security, execute and issue its notes and debentures payable at a future date and pledge its mortgages and real estate and other securities as security therefor . . . may take and receive from any individual or corporation on deposit *for safe keeping and storage*, gold and silver plate, jewelry, *money*, stocks, securities and other valuables or personal property, *tec.*, . . . becomes sureties for administrators, etc., lease, purchase, hold and convey such lands as may be necessary to carry on its business, etc. . . . execute and issue in the transaction of its business all necessary receipts, certificates and contracts, etc. . . . *shall have and exercise any and all powers such as are usually had and exercised by trust companies.* . . . ”

Secs. 1781g and 1791h Wis Stats.. 1898.

It is distinctly provided by our law as follows:

“But nothing herein contained shall be construed as giving it (a trust company) the right to issue bills to circulate as money, buy or sell bank certificates or do a banking business.”

Secs. 1791g and 1791h Wis. Stats., 1898.

A careful examination of the powers enumerated by the law and by it given to trust companies does not disclose in express language the power to receive money upon deposit and pay in-

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terest therefor. The following language of the act comes nearest, to-wit:

“And any such company may take and receive from any individual or corporation on deposit *for safe keeping and storage*, gold and silver plate, jewelery, money, stocks, securities and other valuables or personal property, and rent out the use of safes or other receptacles upon its premises upon such terms and for such compensation as may be agreed upon.”

Part of Sec. 1791g Wis. Stats. 1898.

It is expressly provided that these articles of property, including “money,” are received upon deposit “for safe keeping and storage.” It seems that this is the only way that money may be deposited with a trust company—that these are the enumerated purposes. This language then follows:

“upon such terms and for such compensation as may be agreed upon.”

This clearly contemplates that the terms and compensation are to be due the trust company, rather than due the depositor: that is to say, the trust company is to receive a compensation for the “safe keeping and storage” of the “money” or other property designated which is deposited for such “safe keeping and storage.”

Another provision of the statutes under which it might be argued that a trust company has the power to receive deposits and pay interest thereon is the following:

“Such corporation shall have and exercise any and all such powers as are usually had and exercised by trust companies.”

Sec. 1791h Wis. Stats. 1898.

The Supreme Court of Missouri had under consideration, in the case of *State v. Lincoln Trust Co.*, 144 Mo., 562, similar questions to those arising under these two provisions of the statute. The language of the statute under consideration in that case under which the trust company sought to assert its alleged powers was one clause authorizing trust companies to receive moneys and “to allow such interest thereon as may be agreed, not exceeding the legal rate,” and the language of a further provision authorizing trust companies “generally to

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have and exercise such powers as are usually had and exercised by trust companies."

The Missouri court there even held that no express power was conferred to receive moneys by way of general deposit. That court holds to the well grounded principle that, in constructing grants by the Legislature to corporations, only such powers and rights can be exercised under them as are clearly comprehended within the words of the act or derived therefrom by necessary implication, that all ambiguities and doubts are construed in favor of the public. That court asserts, also, that the fact that the respondents are incorporated as trust companies seems to be inconsistent with the relation of debtor and creditor; also, that the enumeration of the powers implies that exclusion of others, not enumerated, citing *Thomas v. Railroad*, 101 U. S., 71.

The courts holds that it cannot be implied from the fact that trust companies have the power to receive moneys and to allow such interest thereon as may be agreed, not exceeding the legal rate, that they have the power to receive moneys on general deposit and pay it out on demand. The court says:

"They can go no farther than the statute expressly permits. The clause under consideration grants the right to accept money and allow interest upon the same. This necessarily authorizes them to create the relation of debtor and creditor as to funds so deposited, but only to that extent."

Our statute does not go this far. It simply provides that money and other designated property may be deposited for safe keeping and storage. It does not provide that a rate of interest can be paid for it; but, upon the other hand, strongly implies that the compensation for such deposits goes to, rather than from, the trust company, and this is the logical consequence, of course, since the deposit of the money is for "safe keeping and storage," which is plainly for the benefit of the party making the deposit.

The Supreme Court of Missouri in this same case holds that no power to receive general deposits can be implied from the fact that the statute provides that trust companies are "generally to have and exercise such powers as are usually had and exercised by trust companies," and, upon the principle

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that the enumeration of powers conferred by the statute excludes all others, and therefore excludes such general powers. It further holds that the general power attempted to be conferred is too indefinite and uncertain to confer any special power upon such companies.

Evidence offered in the lower court to prove what powers were usually exercised by trust companies in the East was rejected and the ruling was apparently approved by the higher court.

The relation of debtor and creditor exists between a bank and a depositor: not so, however, as to trust companies and depositors under our statute. The deposit is for "safe keeping and storage" and distinctively creates the relation of trustee and *cestui que trust*.

Were there power given to the trust company to pay interest, that relation plainly contemplated by the statute might be destroyed and the relation of debtor and creditor established, and thus the purpose and meaning of the legislation avoided.

3 Ency. of Law (2nd ed.), 826.

It is readily observed that our statute does not confer the powers with respect to receiving moneys and paying interest therefor which is conferred upon trust companies by the statute of Missouri under consideration in the case above mentioned. The reasoning of the Missouri court seems to be very strong and convincing and, following its reasoning, I am certainly of the opinion that trust companies organized under the law of this state cannot lawfully receive deposits of money and pay interest thereon, issuing for such deposits, savings, pass books or certificates of deposit. The deposit of money may be received and evidence of the receipt may be given by the trust company by a certificate or any other means, but interest cannot be paid; neither can the funds received be used by the trust company in the sense in which funds deposited in banks are used; neither can they be checked out or paid out in any manner which pertains particularly to the banking business.

Any other interpretation would violate the very letter and spirit of the statute, in the light of the Missouri decision, the plain logic of which seems unanswerable.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Board of Control.—Bodies of non-resident insane deceased persons which have to be shipped to their native state cannot be sent at expense of State. Sec. 594, Stats.

Aug. 22, 1905.

STATE BOARD OF CONTROL,
Madison, Wis.

GENTLEMEN—I have your communication of recent date, in which you state that an insane patient of the Milwaukee Hospital for the Insane, who is a resident of Scranton, Pa., was returned to his home in Pennsylvania, at an expense of \$102, and you desire my opinion as to what fund, if any, the expense of returning said patient to Pennsylvania shall be paid out of—whether it shall be paid from the current expense fund of the Milwaukee Hospital for the Insane or from the general fund of the State.

The only provision of law which I have in mind or can find after some considerable search, relating to the payment of the expenses of removing a non-resident patient, is Sec. 594 Wis. Stats. 1898, to-wit:

“Whenever it shall be found that any inmate of either such hospital is a non-resident and that neither the state nor any county is properly chargeable for his support, the state board of control shall, if possible, ascertain the residence of such inmate and communicate with the proper officers of the state, county, dominion or other political division of which he may be found to be a resident or in which he may be entitled to support, with respect to his return thereto and, if practicable, cause him to be removed from such hospital and transported and delivered to the proper officer of such political division if the same can be done at a cost of not to exceed one hundred dollars.”

It is to be observed in this connection that this statute has reference only to the hospitals for the insane known as the State Hospitals. No money can be paid out of the state treasury except by express provision of law, and I am therefore of the opinion that the State cannot pay for the cost of the transporting of a non-resident patient from a county asylum for the insane to the place of his legal residence, and that this ex-

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pense to which you refer and call my attention cannot be paid out of the general fund of the state treasury or out of any fund belonging to the State.

I should think that it would be a question for the trustees of the Milwaukee Hospital for the Insane to determine, as to whether this money should be paid out of the funds of said institution. Whether it would be legal for them to pay the same may be a matter of some doubt, but I think it advisable to let them act for themselves in the premises. So far as the question relates to your duties, as I view it, it will suffice to say that the said expense cannot be paid by the State under the law as it now exists.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

State Aid to County Agricultural Societies.—Intoxicating liquors sold in club house on grounds leased by agricultural society, though club house not included in lease, deprives society of aid from state.

Aug. 25, 1905.

HONORABLE F. M. MINER,
Assistant Secretary of State.

DEAR SIR—Your letter of the 25th inst., containing a communication from Honorable Henry F. Hagemeister, has been received. Mr. Hagemeister states that the Brown County Agricultural Society has leased the grounds known as Hagemeister Park; that such grounds contain a club house, wherein intoxicating liquors are sold the year round. He states that the lease of the agricultural society does not include the club house, but that entire control of the same is retained by the owner. He asks whether the selling of intoxicating liquors in the club house would deprive the agricultural society of state aid.

I understand from the communication that the club house is within the grounds leased by the agricultural society, although excluded from the lease; that is, I understand that Hagemeister Park is surrounded by a fence, and that the club house is within the grounds leased for the agricultural fair. If

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my understanding of the fact is correct, then I am of the opinion that the sale of liquor in the club house during the time of the county fair would deprive the agricultural society of its aid from the State.

It is my opinion that, within the meaning of the law, the club house should be considered as within the fair grounds, and that, therefore, if liquor is sold in the club house during the county fair, it would deprive the society of state aid.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Education.—1st apportionment to graded schools for year ending June 30th, 1905, should be made by state supt.

2nd. Before state aid shall be given free high schools, it shall be applied for by such school board and school must be inspected by state supt. or member of his dept. State aid for such schools should not be allowed for years ending June 30, 1905.

3rd. County training schools entitled to state aid for year ending June 30, 1905.

Aug. 25, 1905.

HONORABLE C. P. OARY,

State Superintendent of Public Instruction.

DEAR SIR—Your communication of the 23d inst., has been received and has been given careful consideration. First you ask:

“Are the provisions of Chap. 332, Laws of 1905, providing for increased aid to the graded schools of this state operative and must the State Superintendent make the apportionment to the state graded schools properly maintained during the year ending June 30th, 1905, using the \$80,000 fund as a basis?”

Chap. 332, Laws of 1905, amends Sec. 10 of Chap. 439, Laws of 1901, changing the amount of the state appropriation from \$60,000 to \$80,000, and provides that the school board having charge of such graded school shall make a report on or

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before the first day of August in each year, and that thereupon the State Superintendent shall fix the amount to be paid such district and certify the same to the Secretary of State. The act was approved June 10th, 1905, and went into effect upon its passage and publication. I am therefore of the opinion that the law is now in operation and that an apportionment to the graded schools for the year ending June 30th, 1905, should be made by the State Superintendent.

Your second question is as to whether the provisions of Chap. 289, Laws of 1905, relating to aid for graded schools located in school districts in which town free high schools are located and town free high schools maintained, entitle such graded schools to share in the special state aid for the year ending June 30th, 1905, provided the school has been maintained as required by law.

I find that this chapter provides that, before state aid shall be given to such schools, it shall be applied for by the school board of the district, and that the school shall have been duly inspected by the State Superintendent or some member of his department.

Sec. 7 of the chapter provides that, before any graded school may receive the special state aid, school boards shall apply for such aid before the first day of September preceding the school year for which said special state aid is requested. A reasonable implication from the words of the statute seems to be that notice shall be given to the State Superintendent, that he may have opportunity to inspect the school and learn whether all the requirements of the law have been made.

I am therefore of the opinion that this chapter is not now operative and that special state aid for the year ending June 30, 1905, should not be apportioned to these schools.

In your third question you ask whether the State Superintendent is authorized to make an apportionment to the county training schools for teachers, as provided in Chap. 509, Laws of 1905.

This chapter provides that the schools established under the provisions of the act and whose courses of study have been approved by the State Superintendent may be placed upon the approved list of county training schools for teachers, and that, on the first day of July in each year, the secretary of each

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county training school board maintaining a school on such approved list shall report to the State Superintendent, setting forth the facts relating to the cost of maintaining the school, the character of the work done, etc; that, upon receipt of such report, if it shall appear that the school has been maintained in a satisfactory manner for a period of not less than ten months during the year closing on the 30th day of the preceding June, the State Superintendent shall make a certificate to that effect and file it with the Secretary of State; that, upon receipt of such certificate, the Secretary of State shall draw his warrant payable to the treasurer of the county maintaining such school, for a sum equal to two-thirds of the amount actually expended for maintaining such school during the year.

The law was approved June 20th, -1905, and went into effect immediately upon its passage and publication.

I am therefore of the opinion that the law is now operative and that these schools should receive the aid provided in this chapter, based upon the report of the school for the year ending June 30th, 1905.

Respectfully yours,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Corporation of Light Battery can only be dissolved by formal action or total lack of membership.

Articles were perfected and now legally exist. Trustee may legally return funds to officers of battery who are also officers of corporation.

August 30, 1905.

HON. C. R. BOARDMAN,
Adjutant General,
Madison, Wis.

DEAR SIR—I have your letter of the 30th inst., containing articles of incorporation and other papers relating to the First Light Battery Association. You state that in 1898, the battery was mustered out of the service of the state and into the service of the United States for the war with Spain, and that

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after the expiration of this service all members willing to return were re-mustered into the service of the state; that the name, station, armory and property formerly used were all retained and so far as the military records of the state are concerned, all members so mustering were given credit for continuous service.

You also state that the corporation known as the First Light Battery of the Wisconsin National Guard has never been dissolved by any action at law. You state that at the time the battery was mustered into the service of the United States a fund of money was placed in the keeping of trustees, and you ask if these trustees can now legally return this money to the present officers of the battery.

The 4th Article of the Articles of Organization provides,
“the membership of this association shall consist of the officers and enlisted men of the First Light Battery of the Wisconsin National Guard.”

Article 7, provides:

“the expulsion or exclusion of any member from the First Light Battery shall extinguish his membership in this association and annul his corporate interest and rights therein.”

The officers of the battery are by the articles of incorporation made the officers of the corporation, as the military records of the state show continuous service of members of the battery and of the corporation, and as the corporation has never been dissolved by any formal action it could only have been dissolved by a total lack of membership. This, it seems from your statement of the facts, has not occurred. I am of the opinion that the corporation has always been in existence from the time that it was perfected and that it now legally exists.

I am therefore of the opinion that the trustees may legally return the funds to the officers of the battery, who are also the officers of the corporation.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Articles of Incorporation.—of Chippewa Valley Construction Co. comply with statutes.

HONORABLE F. M. MINER,

Aug. 31, 1905.

Assistant Secretary of State.

DEAR SIR—I have, at your request, examined the articles of incorporation of the Chippewa Valley Construction Company, of the City of Eau Claire.

The purposes of this corporation are declared to be:

“To purchase, lease, own, construct, build and equip electric railways, dams, electric power stations, water plants and lighting plants, buy, sell and deal in building materials of all kinds and railroad and electric supplies and equipment, to carry on a general construction, trading, equipping and building business, and to buy, sell, own, mortgage and lease all kinds of property, real, personal and mixed.”

The purpose of the corporation is to construct electric railways and to conduct other business incidental thereto. There is no declared purpose to operate a railway, and therefore they are not brought within the limitations prescribed for such corporations.

I am of the opinion that the purposes declared by the articles of incorporation come within the statutes of the state and that the articles should be filed by you.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Pollution of Waters.—Owners of banks of stream, State of Wisconsin, and local board of health have rights to bring action to abate pollution of creek by refuse thrown into it.

Aug. 31, 1905.

C. A. HARPER, *Secretary,*

State Board of Health,

Madison, Wis.

DEAR SIR—I am in receipt of yours of the 25th inst., in which you state that there is a dynamite plant which throws

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its refuse material into a creek adjoining; that the fish in the creek have died from poisonous pollution, and that several cattle have also died after drinking the water; that the company owns the land on both sides the creek, and that the main traveled road crosses the same, and that the local board of health desire to know what authority they may exercise in regard to the situation confronting them.

I have no doubt that they have authority to order the proprietors of the plant to desist from polluting the stream in this manner. Of course, there is no direct statutory provision against so doing, so far as I can find, but it would be a reasonable exercise of their authority if they adopted a rule forbidding the pollution of streams in this way, and then employ the criminal laws of the state to punish the violators of the rule. The owners upon the bank of the stream below have the right to maintain an action to abate the nuisance. The State also has a right to bring an action for that purpose, in the name of the State.

I think these remedies ought to be sufficient to cause the owners of the plant upon its being called to their attention, to discontinue the practice.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Salaries.—Of County superintendents in office not affected during term of office. Salaries take effect with new term.

Aug. 31, 1905.

A. J. MYRLAND, *District Attorney*,
Grantsburg, Wis.

DEAR SIR—I am in receipt of yours of the 25th inst., in which you state that Burnett County has a population of 9247; that your county superintendent of schools was elected at the spring election of 1905, for the term beginning the first Monday in July, 1905; and you ask me whether he is entitled to a salary of nine hundred dollars per year under chap. 518, laws of 1905.

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In asking the question I suppose you have in mind the provisions of sec. 3 of the act, which provides:

“Nothing hereinbefore contained shall affect the salary of any county or district superintendent now in office during the term for which such superintendent was elected.”

I knew of this act while it was before the Legislature, and know that this provision was made with the intent that the salaries provided for should apply to the terms of superintendents whose terms should commence after the passage of the act. My understanding of the act is, therefore, that the salary cannot be paid to those officers who were in office at the time the act was passed and whose term had not then expired, but after the expiration of the term of office and the beginning of a new one, after the passage of the act, the salaries provided for were intended to apply.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Cities can compel elevation of tracks.

Sept. 1, 1905.

J. M. WINTERBOTHAM, *Secretary,*
Railroad Commission of Wisconsin.

DEAR SIR—I have your communication of the 30th ult., in which you inclose a letter from S. S. Little, City Clerk of Menasha, asking for information relative to cement sidewalks crossing railroad property, and also as to the power of the city to compel railroads to raise or lower their tracks to conform to grades established by the city.

Chap. 173, laws of 1899, as amended by chap. 159, laws of 1905, empowers the board of public works of any city to fix the standard for sidewalks and to compel the owners of property to build such sidewalks along their property adjoining public highways. Railroad companies and other corporations are not excepted from the provisions of the law. It is my opinion that, so far as public railroad crossings are concerned, the city authorities have the power to require the ele-

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vation of railroad tracks. This power is given to cities under subdivision 51 of section 925-52 Wis. stats. 1898. It is quite probable that, without any statute on the subject, cities would have the right, in the exercise of their police powers, where the safety and convenience of the public demands, to require the elevation of tracks at street crossings. Railroad corporations are subject to such legislative control as may be necessary to protect the public against danger, and the exercise of such power is a proper exercise of the police power of the state.

R. R. Co. v. Bristol, 151 U. S. 656.

A city may change its grade of streets and compel a railroad company to make its tracks conform thereto.

Ashland St. Ry. Co. v. Ashland, 78 Wis. 211.

North Chicago R. R. Co. v. Lake View, 105 Ill., 183.

City of Albany v. Walervliet, 108 N. Y. 14.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Peddlers. Interstate Commerce.—Owners of sailing vessels who bring provisions from other states and sell in this state in original packages are not peddlers and cannot be reached by statute. Are engaged in interstate commerce.

EDWARD G. VOIGT,

District Attorney,

Sheboygan, Wis.

September 11, 1905.

DEAR SIR—I am in receipt of yours of the 4th inst., in which you state to me for my opinion, the following:

“The owners of small sailing vessels on the lakes go to Michigan and buy a cargo of peaches or other fruit in crates or baskets; they then go to the various ports along the Wisconsin shore tie to the docks, and sell the fruit in the original packages from the boat to any one who will buy.”

Your question is whether these people are peddlers within the meaning of our statute. I am clearly of the opinion that

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they are not and cannot be reached by the provisions of the act. They are clearly engaged in interstate commerce, since they transport their wares from another state to this state and sell the same in the original package.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Civil Service.—Statutory salary must govern contract void to serve for less.

Sept. 15, 1905.

F. E. DOTY,

Sec. and Chief Examiner, State Civil Service Com.
Madison, Wis.

DEAR SIR—I am in receipt of yours of August 29th, which I have not been able to answer before this time.

Your first question is,

“When the statutes name a specific sum to be paid the incumbent of an appointive office created under the statutes, may an appointing officer engage or appoint a person to fill the position at a lower salary? I do not refer to those cases where the statutes provide that the appointing officer may appoint at a salary not to exceed a given sum, but to those cases where the sum is definitely fixed and where there is no implied discretion permitted.”

If the statute prescribes the salary the contract made between the appointing officer and the incumbent of the office by which it is agreed that he shall accept and receive a lower salary than the statute prescribes, would not be a valid or enforceable contract. The person appointed, notwithstanding the agreement would be entitled to receive the full amount of his salary. In other words the contract would be void.

2nd. May an appointing officer appoint a person to a position at the salary definitely fixed by law for such position on condition that the appointee collect the full amount of salary prescribed by law and turn over to the office, or to another employe a portion of the sum received from the state?

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My answer to this question is the same as to the first one. Such a contract could not be enforced, but in my opinion such a contract entered into would not affect the title of the office or right of the appointees to hold it.

Of course there is no statute that forbids an officer from giving away his salary after he has drawn it or dividing it with another incumbent of the same office, but his contract to do so would not be enforceable.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Treasury Agent. Picture Peddlers.—Delivery of goods by one who has a permanent place of business is not peddling. Person bringing goods to a town and keeping them at a hotel and delivering them within short time after order is taken should be required to procure peddler's license.

September 15, 1905.

HON. EDWARD POLLOCK,
State Treasury Agent,
Madison, Wis.

DEAR SIR—I have your communication of the 12th inst., containing a letter from James Hair, one of your deputy agents.

In reply to Mr. Hair's questions I will say, that the new peddler's license law does not state in terms who are and who are not peddlers. However the courts have uniformly held that the delivery of goods by one who has a permanent place of business, is not peddling and a peddler is usually defined as one who travels from place to place or from house to house offering for sale and selling merchandise. The delivery of goods which have been ordered from a special place of business is not peddling. Under these definitions, meat peddlers and milk peddlers are not usually considered as peddlers. Milk and meat dealers usually have a definite route with definite customers. I do not mean to say that milk and meat may not be peddled the same as other merchandise, but as it is usually conducted from permanent places of business, it is my opinion that they do not come within the new law requiring license.

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Mr. Hair also asks if one may sell household goods and other merchandise on the installment plan, delivering them from boxes or trunks kept at a hotel, and whether he would be required to procure a peddler's license.

In reply I will say that the manner of payment of the goods would work no exemption of a license. While it is generally held that the taking of orders for future delivery is not peddling, yet the manner of conducting the business described by Mr. Hair would seem to be a plain evasion of the law. It is my opinion that a person bringing goods into a town, and keeping them at a hotel and delivering them within a short time after the order is taken, should be required to procure a peddler's license.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Labor Commissioner—Schools.—Section 1, Chapter 323 laws of 1903, does not apply to school houses.

Sept. 16, 1905.

WALTER DREW,

Deputy Commissioner of Labor and Industrial Statistics,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 14th inst., in which you ask me to give your department my opinion as to whether or not Section 1, Chapter 323 of the Laws of 1903, is applicable to school houses where eight or more persons are employed.

Section 1 of the Chapter referred to provides,

“Every factory, mill or workshop, merchantile or other mechanical department or other building where eight or more persons are employed, shall be provided with reasonable access to a sufficient number of water closets, earth closets or privies for the reasonable use of persons employed within,” etc.

Section 2, of the same act, using the same language, makes other provision intended to promote public health and convenience. The words of the act certainly do not include a school

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house, unless it is included in the general words, "or other building." These general words are preceded by an enumeration of particular buildings and under a well known rule of interpretation where general words are preceded by enumeration of particular things, the general words are limited to the same kind or class of things as those enumerated. In other words I think the maxim *nos citur a sociis* is applicable to the interpretation of this statute and that the words "other buildings" are intended to include other buildings of a like kind to those enumerated. A school house is not a building similar to a factory, mill or work shop or a merchantile or mechanical establishment. Therefore the words, "other buildings" will not include a school house. Section 2, provides that in case the Commissioner of Labor makes certain changes which he is authorized to make, where the owner of the building refuses to do so, he may bring an action against any person or corporation or partnership having interest in said premises. It would not be reasonable to suppose that the legislature intended to authorize the commissioner of labor to institute an action against a school district one of the subdivisions of the state, organized for the purpose of performing one of the functions of government.

As to the interpretation of statutes using similar words, see, *Morse vs. Buffalo Fire and Marine Ins. Co.* 30 Wis. 334.

Jansen vs. State, 60 Wis., 577.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Insurance Commissioner. License. Steamboats.—Policies on common carriers may be written by agents of insurance companies authorized to do business in Wisconsin, although such agents do not reside in this state.

HON. ZENO M. HOST,

Sept. 16, 1905.

Commissioner of Insurance,
Madison, Wis.

DEAR SIR—Yours of the 14th inst., in which you enclose the letter of E. K. Anson, and also the letter of Charles M. Hall of New York, received.

The question which you ask is: "May policies on steamboats owned in this state be issued by a New York agent of a company licensed to transact business in this state?"

I think the answer to your question is to be determined by the provisions of Chapter 166 Laws of 1903, which provides in substance that any fire insurance company, not incorporated under the laws of this state but authorized to transact business herein, shall not write any policy of insurance upon property located in this state except after the risk has been approved in writing by an agent who is a resident of this state. This provision of the act would probably govern the answer to your question, were it not for the fact that there is an exception in the act which provides:

"No provision of this section is intended to or shall apply to direct insurance covering the rolling stock of railroad corporations, or property in transit while in the possession and custody of railroad corporations or other common carriers, nor to the property of such common carriers used or employed by them in their business as common carriers of freight, merchandise or passengers."

I think the words in this exception "or other common carrier" would include a corporation engaged in carrying freight and passengers by means of a steamboat. There can be no doubt that a corporation engaged in carrying freight and passengers by vessel upon the waterways of the country are engaged as common carriers of freight and passengers, and therefore in my opinion your question should be answered in the affirmative.

Yours truly,

L. M. STURDEVANT,

Attorney General.

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Taxation of Express Co.—Penalty for failure to report.

Sept. 18, 1905.

HON. JOHN J. KEMF,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 13th inst., asking me to give you my opinion in regard to the tax levied on the American Express Company under the provisions of Chapter 111, Laws of 1899.

I understand from your communication that in 1904, the taxes of the Express Company were levied by the tax commission at the sum of \$5858.56. That of this amount there was paid, January 17th, 1905, \$5232.99, leaving a balance of \$625.57. The question submitted to me is whether there is a penalty of ten per cent provided by the act to be collected on the total amount of the tax, or whether the penalty should be imposed on the balance unpaid only.

The provisions of the statute in respect to this matter are in effect that if the company fail to make the report required by the act the tax commission shall add to the amount of the tax, ten per cent as a penalty for the failure of such company to make this report. The act then provides:

“If any such express company fail to pay the tax so levied against it, the attorney general shall proceed by action in the name of the state, against said company to collect the same, together with the penalty of ten per cent on the total amount of such tax and the costs of suit.”

In the other acts for the taxation of sleeping car companies, freight line companies and equipment companies, passed at the same time, the sentence quoted reads as follows:

“And if any such freight line company shall fail to pay the tax levied against it, as hereinbefore provided, the attorney general shall proceed by action in the name of the state against said company to collect the same, together with a penalty of ten per cent on the total amount of said tax and costs of suit.”

You will see therefore that there is a material difference in the wording of Chap. 111 in regard to the penalty. In Chap. 111 no penalty is prescribed except one for failure to make the re-

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port and the penalty of ten cent is to be included by the tax commission at the time the tax is levied. Then follows the provision for collecting the taxes and the penalty, plainly referring to the only penalty named in the act up to that time. Had the wording of the act been the same as the one quoted with respect to freight line companies, there would be no question about the matter, but on account of the peculiar wording of Section 5, of Chap. 311, I am of the opinion that no penalty can be collected except where it is imposed for failure to make a report as provided by the act. The fact that the word "the" is used instead of "a" was probably a mistake on the part of the legislature, but it is too late to correct it now. Acts imposing penalties are to be strictly construed and if this act is construed strictly no penalty can be collected in the case you mention.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Civil Service.—Clerks required to do typewriting in legislature shall furnish one typewriter. Legislative employes generally not under jurisdiction of civil service commission except to be classified by it. Legislative employes required to do typewriting subject to examination and come within rules established by Civil service commission.

Sept. 22, 1905.

HON. F. E. DOTY,

Secretary State Civil Service Commission,
Madison, Wis.

DEAR SIR—I have your letter of the 19th inst., in which you request my opinion as to whether or not the legislative employes not specifically mentioned in Chapter 515, Laws of 1905, are subject to the rules of competitive examination by the Civil Service Commission.

It appears from Chapter 363 that all legislative employes are placed in the classified list. They are not in terms designated as exempt or non-competitive. Section 15, of that chapter provides that all positions in the unclassified service ex-

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cept such positions as are designated as exempt or non-competitive, shall be included in the competitive class. Taking this section by itself it would seem that all legislative employes should be placed in the competitive class. In this matter however it seems that Chapter 363 conflicts with Chapter 515. Section 1, of Chapter 515, Laws of 1905, provides that,

“Each clerk required to do typewriting shall furnish his own typewriter. Such clerk shall be chosen from the eligible list furnished by the civil service commissioners, in such manner as the rules of the senate and assembly may provide.”

In the interpretation of this section the question arises, do the words, “such clerk” refer to all the clerks mentioned in the section which comprise all the legislative employes or do they refer merely to the clerks required to do typewriting. If the plural instead of the singular number had been used the provision would naturally be interpreted to refer to all the clerks mentioned in the section, but the singular is used, and it follows the sentence, “Each clerk required to do typewriting shall furnish his own typewriter.” Therefore by the ordinary rules of construction the provision that clerks shall be chosen from the eligible list refers to what immediately precedes it, that is, to clerks required to do typewriting.

Chapter 515 was approved June 21st, seven days after the approval of Chapter 363. Therefore if there is a conflict between the provisions of these two chapters, the provisions of Chapter 515 would be presumed to have repealed the conflicting provisions of Chapter 363.

As the chapter specifies that certain clerks shall be chosen from the eligible list furnished by the civil service commissioners I am of the opinion that by implication it was intended by the legislature that other legislative employes should continue to be chosen in the manner that they were chosen prior to the passage of this act. It is a rule of interpretation that statutes should if possible be read together so as to give them effect. Reading all of the sections of the law relating to legislative employes together, I am of the opinion that the civil service commission has no jurisdiction over legislative employes generally, except to classify them. Legislative employes required to do typewriting are subject to examination and

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come within the rules established by the civil service commission.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Census.—In new counties formed, compensation of census enumerators based on population.

Sept. 28, 1905.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—Replying to yours of this date in which you ask my opinion as to what compensation should be paid to census enumerators in Gates, (now Rusk) County, under the provisions of Section 1003, Stats. of 1898, I will say, that as Rusk county was not formed at the time the last census was taken but has since been organized out of territory formerly included in Chippewa County, and as the territory out of which it was so formed contained but 4500 people at the time the last United States census was taken, I am of the opinion that census enumerators in that county employed in taking the census this year should be paid at the rate of compensation which is allowed by said statute in counties in which the population does not exceed five thousand, or at the rate of \$5.00 for every one hundred persons enumerated. I am of the opinion that where a new county is organized as above stated since the United States census was taken and where the population of a territory embraced in such new county can be ascertained, that such population forms the basis for determining the compensation of enumerators, under said Section 1003.

Trusting this fully answers your inquiry, I am,

Yours very truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Telephone Corporations—Rates.—Cities have no right to regulate charges for telephone services, by ordinance or otherwise. Such authority must come from legislature.

Telephone companies are public servants and have no right to charge unreasonable rates; courts give such relief when it is proved that rates are unreasonable.

Oct. 3, 1905.

A. S. DOUGLAS, *City Attorney*,
Monroe, Wis.

DEAR SIR—Since my conversation with you yesterday, I have made as careful an examination of the question you submitted to me as was possible in the time I have had at my command to devote to it.

It appears from your statement that the Monroe Telephone Company procured the passage of an ordinance on the 21st of June A. D. 1899, authorizing it to operate a system of telephones in your city and to erect on the highways, streets and alleys, their telephone poles and string their wires thereon, and that, under Section 6 of said ordinance, it was provided that the maximum rates which said telephone company should be permitted to charge for telephone service under the ordinance should be two dollars per month per phone for business places and one dollar per month per phone for residences. You state that the corporation now proposes to change the rates for residence to \$1.50 per month and for business places, to \$2.50 per month.

Your question is, whether they have a right so to do without procuring an amendment to the ordinance, authorizing the increased rates.

I have carefully examined the provisions of the statute so far as they pertain to the regulation of the telephone business in this state, and am unable to find any provision which authorizes a city to regulate by ordinance or otherwise, the charges for telephone service, and it is well understood that, if no such statute exists, the city has no such right, since the authority so to do must come through the Legislature of the state.

Sec. 940b provides that,

“No franchise shall be granted by any village board or common council until the application therefor, containing the substance of the privileges asked for, shall be filed

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with the village or city clerk and be published at the expense of the applicant in the official paper of the village or city which is asked to grant the same,"etc.

The following Sections, 940c to 940j inclusive, if they had been adopted by the city of Monroe prior to the enactment of the ordinance in question, might have authorized the common council to have made the regulation as to rates as contained in Sec. 6 of the ordinance, but I am informed by you that these sections were not in force in your city at the time, not having been adopted as provided in Sec. 940j. So it is not necessary to consider whether those sections would authorize the passage of the ordinance.

Sec. 940b, however, was in force in your city at the time the ordinance was passed granting the right to the telephone company to occupy your streets.

The question, therefore, is, whether this section authorizes the common council to make a valid ordinance regulating the charges for telephone service.

Telephone companies are authorized by the provisions of Sec. 1778 Wis. Stats. 1898, to maintain their lines, with all necessary appurtenances, upon, along or across any public road, highway or bridge, provided the same does not at any time obstruct or incommode the public use of the road. At the time the ordinance in question was passed, this section had not been amended, but our court had held that a telephone line was included within its terms, although, by the words of the act, it only applies to telegraph lines.

Wis. Telephone Co. v. Oshkosh, 62 Wis., 32.

Although the section as it stood before the amendments there-to does not provide that the use of the streets shall be subject to regulation of the city authorities, yet it has been held in several decisions that the municipality may, in the exercise of a reasonable discretion, regulate the occupation of the streets by a telephone company.

City of Marshfield v. Wis. Telephone Co., 102 Wis 604.

The right to regulate the setting of poles and other matters connected therewith was held to follow from the fact that the

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city has control of its streets, and it is its right and duty to protect them in order that they may be used for public travel.

These matters being established, the only question remaining is, whether the right to regulate the use of the streets carries with it the power, not only to do this, but to go further and exact or provide for the regulation of rates. In the case of *State ex rel. Wis. Telephone Co. v. City of Sheboygan*, 111 Wis. p. 23 the exact question now under consideration was passed upon by the court. A careful study of that case will, it seems to me, answer all the questions propounded by you. It appears that the plaintiff corporation in that case was organized in 1882 and was at the time they applied for the right to extend their line in the city of Sheboygan, already occupying its streets to some extent; but that, on September 11th, 1899, it presented to the mayor and common council a petition asking that it be granted leave to make certain extensions and changes in its line in the city. At this time Sec. 940b was in force, having been enacted in 1897. The common council refused to grant the right to the company to extend its lines in the city of Sheboygan. The trial court held, among other things, that, since the company had not complied with the provisions of Sec. 940b, and apparently did not propose to comply with them in the extension of its telephone system, therefore the answer of the city setting forth the company's failure so to comply was a defense to the action. So it appears that the provisions of Sec. 940b were directly involved in the consideration of that case.

It should be noted in this connection that the city, in making its return to the alternative writ of mandamus, alleged that the telephone company refused to submit to any regulation fixing charges. The court holds that the city was called upon to grant a privilege, but that such privilege was in no proper sense a franchise within the meaning of Sec. 940b; that the consent of the city was only required or asked in view of its right to regulate; that it had no power to require the company to consent to an ordinance fixing the rate of charges to patrons. In short, the court held that, since there was no express authority in the statute given to the city to regulate charges for telephone service such authority could not be implied from the grant of power to regulate the use of the streets for telephone purposes.

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It seems to me this case is decisive of the question presented. After the decision in this case, the record was remanded to the court below and the city of Sheboygan adopted the provisions of Secs. 940c-940i Wis. Stats. 1898, regulating the selling of franchises, and made return to the alternative writ of mandamus setting up this fact and claiming the right after the adoption of said section to require the telephone company to submit to the demands of the city in regard to the regulation of rates. The case again went to the Supreme Court and the court held that the fact that the city had adopted the provisions of those sections did not authorize it to impose upon the company the conditions relative to rates, since the telephone company had not asked the city for a franchise. The court said that the company had, long prior to such action of the city, obtained its right to occupy the streets directly from the State under the general statutes.

See State ex rel. Wis. Tel. Co. vs. Sheboygan 114 Wis. 505.

Sec. 1778 Wis. Stats. 1898 was amended by the Legislature of 1905, by Chap. 505. It appears from this amendment that the Legislature has indicated that it had no purpose to interfere with the law as it has stood heretofore in regard to the telephone business, since it is provided in the latter part of the act that "no corporation to build and operate electric light system or systems for the transmission of steam or hot water for heat shall have any right hereunder in any city or village until it has obtained a franchise from such city or village as now provided by law."

You will note that this provision does not include a telephone system. The cases cited by you in your memorandum left with me are all cases where the statutes expressly authorize the franchise to be granted by the city or other municipality. The case of State v. the Milwaukee Gas Light Co., 29 Wis. 454 and that of State v. Madison Street Ry. Co., 72 Wis. 612, are such cases. I think the Milwaukee Gaslight Co., is organized under a special charter granted by the Legislature, and our statutes provide specifically for the granting of franchises to street railway corporations.

It does not follow, however, that the patrons of your city are without remedy. A telephone company is a public servant,

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and it has no right to charge unreasonable rates for service. If it can be shown that the rates are unreasonable, the court will give relief to any patron of the corporation who is able to establish the fact that the rates charged are unreasonable.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Railroad Commission—Powers.

1st. If railroad company has no spur tracks within one half mile of any elevator, warehouse, manufacturing plant, mill or lumber, coal or wood yard it must connect tracks constructed by owner of above with main tracks.

2nd. Railroad commission has no power to compel railroad company to permit connection before elevator or shed is actually built.

3rd. If railroad company refuses to make connection after coal shed or elevator is built railroad commission has right to compel it to do so.

Oct. 4, 1905.

RAILROAD COMMISSION OF WISCONSIN,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of your communication of the 4th inst., in which you call attention to the provisions of Sec. 1802 Wis. Stats. 1898, relative to the building of spurs within the yard limits of any station or terminus of any railroad in this state.

You state:

“One of the railroad companies makes the claim that, under the law, it is not obliged to make any connection with its main line under the provisions of this section, but that all connections must be made with some switch tracks that are built.”

You ask my opinion as to whether or not the construction placed upon the statute in this regard by the railroad company is correct.

It is probably immaterial to consider the provisions of Sec. 1802 as it stood prior to its amendment by the Legislature of 1905. The statute now provides:

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"Section 1802. The owner of any elevator, warehouse, manufacturing plant or mill or of any lumber, coal or wood yard located within one-half mile of any railroad or any side track thereof may, at his own expense, construct a spur track from any such elevator, warehouse, manufacturing plant, mill or yard to a point on the right of way within the terminal or yard limits of any such railroad and the railroad shall connect the same with its tracks within such terminal or yard limits."

Chap. 386, Laws of 1905.

The language of the statute appears to me to be very plain and requires the railroad company, after the spur track is built from the owner's warehouse to the right of way within the terminal or yard limits of a railroad, to connect the same with its tracks within such terminal or yard limits. Of course it must be connected with a track which already exists, otherwise the owner of the warehouse or plant would not own a warehouse or plant within one-half mile of a railroad or side track thereof. The statute does not provide that the railroad company shall connect the same with some switch or spur track, but it is to be connected "with its tracks." The section, in my opinion, would be complied with by connecting the spur track with a side track, as well as with the main track, since the side track would be a part of the railroad within the station grounds or terminal limits; but, if no side track or switch is in existence at the place, then it must be connected with its main track.

It is apparent that the statute provides for connection with the main track or a side track—either one or the other—since it is provided that the owner of a warehouse within one-half mile of any railroad or any side track thereof may construct a spur, etc., clearly contemplating a spur connecting with either the main track or side track.

Your second question is:

"Has the Railroad Commission the power under the law to make an order compelling a railroad company to permit connection before the elevator or coal shed is actually built?"

My opinion is that the Railroad Commission has no such power under the provision of the statute, since, in order that

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the statute may apply, the party building the spur must be the owner of an elevator. He cannot be such owner before such elevator is built.

Independent of Sec. 1802 as amended, under Sec. 9, of Chap. 362, Laws of 1905, every railroad is required to keep and maintain adequate and suitable switches and side tracks for the receiving, handling and delivering of freight transported or to be transported by such railroad and, under Sec. 12, the Commission is authorized to investigate any service performed by a railroad, in order to determine whether it is adequate and to make an order as it shall deem reasonable in regard to the matter.

Under this power, if the railroad in question has not provided sufficient facilities for the loading and handling of freight, I have no doubt the Commission would have power to order a side track or spur track built; but whether it could do so or not would of course depend upon the facilities which have already been provided by the railroad company.

Your third question is:

“Would it be permissible under the law for the Commission to make an order directing the railroad company to permit the connection to be made as soon as the coal shed or elevator building is built if the Commission should be of the opinion that the facts warrant the making of such an order?”

Under chap. 386, laws of 1905, if the owner of the lumber or coal yard complies with the terms of that statute and his plant is situated within one-half mile of any railroad or side track thereof, the statute requires the corporation to make the connection without any order from the Commission. In case of its refusal so to do, I have no doubt that under the statute hereinbefore referred to, the Commission would have power to make the order and enforce compliance in the way pointed out by chap. 362, laws of 1905.

Yours truly,
L. M. STURDEVANT,
Attorney General.

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Liquor.—Shall not be sold within a mile of either of the hospitals for the insane, measurments to be made from building to building in a straight line and not along highways.

Oct. 5, 1905.

CARL D. JACKSON,
District Attorney,
Oshkosh, Wis.

DEAR SIR—Your favor of September 28th is duly received. You inquire as to the meaning and interpretation of the clause, "within one mile of either of the hospitals for the insane," as given in Chap. 299 of the Laws of 1905, being the chapter prohibiting the sale of intoxicating liquors within one mile of either of the hospitals for the insane in this state.

You desire to know whether the measurement is to be taken in a straight direction or whether it means a mile by road, and whether the mile is measured from the main building or buildings, or from the surrounding lands.

The general rule is that distance in law is to be measured in a straight line on a horizontal plane unless there is a clear intention that another mode of measurment is to be adopted. The one mile would be measured in a straight line from the hospital to the building in which the liquor is to be sold. This line does not follow any road because the statute does not specify or say anything about the highway, as some statutes do. It is to be taken in a straight line to the building where the liquor is sold, in a straight line "as the crow flies."

See, Am. & Eng. Encyc. of Law, Vol. 5, 704, and cases cited.

Love vs Porter, 9 So. Rep. 585.

Commonwealth vs Jones, 142 Mass. 573.

In re The Liquor Locations, 13 R. I. 733.

U. S. ex rel Sheby vs Johnson, 12 App. Cas. (D. C.) 92.

As to whether or not the distance is to be measured from the surrounding lands used by the hopital for park and farming, or from the building itself, it is my opinion that it is to be measured from the building in which the patients are kept. As a general rule the statute specifies in cases like these the grounds instead of mentioning the institution when it is the intention to make the measurement from the grounds surround-

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ing the institution. There are statutes prohibiting the sale of intoxicating liquors within certain distances of University grounds, of Soldier's Home property and school house lots. Our court has not passed upon this question, but in the case of *In Re The Liquor Locations*, 13 R. I. 732 where the statute prohibited the sale of intoxicating liquors within a certain distance of the public schools, the court decided that the measurement was to be taken from the school house and not from the lot on which the school house was situated.

There are large farms connected with all hospitals for the insane and if the legislature had intended to make the measurement from the property surrounding the hospital it would have been an easy matter to say so.

In Chapter 385, of the Laws of 1905, the sale of intoxicating liquors is prohibited within three hundred feet of any public or permanently established parochial school grounds, such distance to be measured upon the streets from the boundaries of the school grounds.

In view of the fact that in the statute under consideration the legislature did not specify that the measurements should be taken from the grounds surrounding the hospital, nor that it should be made along the highway, it seems clear under the authorities in this country that the distance must be measured in a straight line and from building to building.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Railroads—Rates.—May give reduced rates to inmates of Soldier's Home.

October 3, 1905.

COLONEL CORNELIUS WHEELER,
Milwaukee.

DEAR SIR—Your letter of September 23rd, written to Honorable B. H. Meyer, of the Railroad Commission, has been handed to me, with the request that I reply to the same.

The question referred to me by your letter is, whether the railroad companies of this state are permitted to give half-rate transportation to the members of the National Home for Dis-

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abled Volunteer Soldiers and disabled soldiers who are members of the state homes for destitute soldiers, sailors and marines who have been honorably discharged from the service of the Federal government.

You state in your letter that the railroad companies decline to give half rates, on the ground that these homes are not charitable institutions.

I do not find any provision of chapter 362, laws of 1905, which permits the giving of free or reduced transportation to charitable institutions; but the act does provide that railroads may give such transportation to regular agents of charitable societies when traveling upon the business of the society only.

Sec. 22 of the act referred to provides against unjust discrimination in passenger or freight rates, and such discrimination is prohibited and made unlawful.

Under sec. 4 of the same act railroads are required to print in plain type and file with the Commissioners, schedules, which shall be open to public inspection, showing all rates, fares and charges for transportation of passengers and property, and it is made unlawful for any railroad to charge or receive a greater or less compensation for the transportation of passengers or property or for any service in connection therewith than is specified in such printed schedule.

There are other provisions of the act designed to prevent discrimination in rates.

Sec. 8 of the act, however, contains, among other provisions, the following:

"This act shall not be construed as preventing railroads from giving free transportation or reduced rates therefor to any minister of the gospel, officer or agent of incorporated colleges, regular agents of charitable societies when traveling upon the business of the society only, destitute and homeless persons," etc.

This provision of the act was adopted from sec. 22 of the inter-state commerce act, which contains many more exceptions than are found in sec. 8 and, among others, specifically provides that reduced transportation may be given to inmates of the National Home or State Homes for Disabled Volunteer Soldiers and Sailors, including those about to enter and those returning home after discharge.

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If there is any provision in sec. 8 which by its terms will authorize the giving of reduced transportation to inmates of the homes referred to, it must be found in the provision which authorizes the giving of such rates to "destitute and homeless persons."

The statutes of the United States provide that the following persons only shall be included in the benefits of the National Home for Disabled Volunteer Soldiers, viz.,

"All honorably discharged officers, soldiers and sailors who served in the regular or volunteer forces of the United States in any war . . . who are disabled by disease, wounds or otherwise and who have no adequate means of support and who are not otherwise provided for by law and by reason of such disability are incapable of earning their living."

The statutes also provide that all states and territories which have established state homes for disabled soldiers and sailors, and who are disabled by age, disease or otherwise and by reason of such disability are incapable of earning a living, shall be paid for every such disabled soldier who may be admitted and cared for in such home, at the rate of one hundred dollars per annum. Our own statute provides as to the Wisconsin Veterans' Home, that the State shall pay three dollars per week for the maintenance of such inmates of said home as are destitute soldiers, sailors and marines who have been honorably discharged from the Federal government service and who are residents of this state.

Sec. 1529, Wis. Stats. 1898.

These provisions of the acts referred to pretty clearly establish that these persons are destitute persons and that their maintenance is provided for in a charitable institution. The question still remains, however, whether they are destitute persons within the meaning of sec. 8 of the act referred to. I have been unable to find any decision of the court interpreting a like clause in the inter-state commerce act. That act, however, uses the word "indigent" before "persons," instead of "destitute." The persons receiving governmental support in said homes must be destitute persons at the time they enter the homes. In one sense they are not destitute persons while they are supported therein, for they are provided with the neces-

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saries of life, at least, while inmates of the same. I think, however, this language must be understood to have been used in the ordinary way, and that the word "destitute" would apply to a person supported in one of these homes. As an original proposition I should say that the provisions of sec. 8, which provide for the giving of reduced transportation in certain cases, should be held exclusive, and that, unless authority for a discrimination in rates can be found in that section, such authority does not exist. However, as I have said, this section was practically adopted from sec. 22 of the inter-state commerce act and has received a construction by the Supreme Court of the United States that its provisions are illustrative, rather than exclusive, and that, under the inter-state commerce act, reduced rates may be given which are not provided for in sec. 22, provided, of course, they do not amount to unjust discrimination.

Party Rate Case, 145 U. S. 263.

The fact that the express provisions found in the inter-state commerce act, allowing special rates to be given to inmates of these homes, were omitted in our statute may be urged as an indication that the Legislature intended to prohibit special rates being given to them. I think, however, that a special rate might be justified on the ground of classification and in recognition by a grateful people, of the services which the soldiers and sailors have performed for the government.

There appears to me to be no just reason why special rates may be permitted to be given to ministers of the gospel, while they are forbidden to the inmates of the soldiers' homes, who are in fact wards of the government.

In the absence of any decision of a court of last resort, no one can authoritatively state what the holding of the court will be as to the right of a railroad corporation to give reduced transportation to the inmates of the homes for disabled soldiers; but my opinion is, from the best light I can get upon the subject, that a reduced rate is permissible under sec. 8 of our act, provided, of course, such rate is given to all alike who are inmates of said homes receiving support therein under the terms of the statutes referred to.

Yours truly,
L. M. STURDEVANT,
Attorney General.

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Schools. Loans.—1st. Towns under township system of school government and town board of school directors are empowered by electors to borrow money for erection of school houses.

2nd. Electors of a town having township system of school government at a special meeting can authorize officers to borrow money.

3rd. But one special meeting can be called within a year for purpose of borrowing money with which to erect school house.

4th. Notice of meeting should specify that meeting is called for purpose of borrowing money and levying a tax for payment of principal and interest.

October 11, 1905.

HON. C. P. CARY,

State Superintendent,
Madison, Wis.

DEAR SIR—Your letter of the 11th inst., has been received and has had careful consideration. You have asked me six questions. You ask first:

“Does Chapter 172, laws of 1905, apply to the township system of schools as well as to the district school system; that is, does this chapter authorize the electors of a town to empower the Town Board of School Directors to borrow money, either from the trust fund of the state or from some bank or private individual, for the purpose of erecting school houses?”

Chapter 172 amends Section 475, which is a part of Chapter 27, Wis. Stats. of 1898, which relates to common schools. Section 572, of this chapter provides that:

“All powers conferred upon district boards by the provisions of this chapter, excepting those the exercise of which would conflict with the provisions of law relative to the township system conferred upon the town board of directors herein provided for.”

Chapter 172 laws of 1905, provides that for the purpose of aiding in the erection of schoolhouse any school district may borrow money and specifies the procedure to be followed. In this chapter the words “district board and board of education”

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are used. This chapter has become a part of Chapter 27 of the Wisconsin statutes and is governed by the section above referred to and quoted from, and the words "school district" and "school district board" may be interpreted to mean towns under the township system of school government and town board of school directors. However loans from the trust funds are governed by Chapter 17, Wis. Stats. of 1898.

Your second question is:

"Can the electors of a town having the township system of school government, assembled at a special meeting, authorize the school officers to borrow money from a bank or from a private individual?"

This question is already answered by what is said concerning your first question, and the answer is therefore, yes.

Your third question is:

"When an election has been held under the township system of school government for the purpose of authorizing the town board of school directors to borrow money from a bank or private individual for the purpose of building a school house and the resolution failed to include in its provisions the levy of a tax to be annually collected therefor sufficient to pay the interest annually on such loan, can another special town meeting be held for the purpose of providing for such tax levy to provide for the interest?"

My answer to this question is in section 427, Wis. Stats. of 1898, which provides that but one special meeting shall be called for the same purpose during the same year. If a special meeting has been properly called, the fact that the purpose for which it was called failed because of some omission that does not invalidate the meeting, another meeting may not be called for the same purpose.

Your fourth question is this:

"If the electors have already authorized the board to borrow money from a bank or private individual, and if in your opinion it is necessary that the electors should vote upon a separate resolution having for its purpose the levy of a tax to pay the interest, etc., will it be sufficient to place in the notice for such special meeting that the question only of voting on the question of authorizing the

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board to levy the tax for interest or should the notice specify that the meeting is called - 1st, for the purpose of authorizing the board to borrow money from a bank or individual; 2nd, to levy a tax sufficient to pay the interest on said loan?"

Chapter 172 Laws of 1905, authorizes school districts to borrow money of any person and specifies that when a resolution authorizing such loan shall have been adopted by a majority vote the district board shall be thereupon authorized to borrow the money and to levy a tax for the payment of the principle and interest as it shall become due. This chapter does not apply to loans from the state trust funds. The law prescribes that the notice of special school meetings shall specify the purposes for which such meetings are called. The electors may do nothing at the special meeting, the purposes of which have not been set forth in the notice of the meeting. I am therefore of the opinion that the notice should specify that the meeting is called for the two purposes which you mention in your question.

Your fifth question is this:

"After the electors have authorized the board in a town under the township system of school government to borrow money from a bank or private individual for the purpose of building a schoolhouse, as mentioned in No. 3, above, have said electors at the same meeting or at another special meeting held before the time of the annual town meeting, power to authorize the board to make an application to the land commissioners for the purpose of borrowing money from the state trust funds?"

In reply to this question I will say that it is my opinion that the electors may authorize the board to borrow from a bank or private individual and may also authorize them to borrow from the state trust funds, either at the same meeting or at another special meeting. Of course bear in mind the limitations already mentioned.

In your sixth question you ask concerning the manner of calling a special town meeting in a town under the township system of school government for the purpose of authorizing the board to borrow money for the purpose of erecting a school building.

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In reply I will say that for this purpose the town is considered as a school district and the provisions of law relating to the calling of special school district meetings should govern.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Peddlers.—Persons taking orders by telephone or otherwise and delivering to customers goods so ordered are not peddlers.

October 12, 1905.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your favor of October 11th, together with the enclosed letter of C. H. Coppel, is received. You inquire whether or not the facts disclosed in such letter by Mr. Coppel, makes the business mentioned therein subject to the provisions of the peddler's license law now in force in this state and whether a person engaged in such business would be required to take out a peddler's license. The letter of Mr. Coppel states that he resides at Havana, Ill., that he has organized in the State of Illinois, the "Superior Coffee Company," and that he has taken out a license to do business in the State of Wisconsin, in pursuance to the laws of this state. That the said Company is operating in Oshkosh and Appleton and in each place has a store and warehouse from which they make deliveries. That the goods are not sold over the counter, but that they are telephone sales and wagon sales.

In answer to your inquiry I will say that the above statement of facts is too meager in order to arrive at a definite conclusion as to whether or not the business which is done by this corporation would make it necessary for it to take out a peddler's license. Chapter 490 of the laws of 1905, does not define a hawker or peddler. Section 1, provides: "No person shall engage in or follow the business or occupation of a hawker or peddler within this state without having first obtained a license for that purpose as by this act provided."

This act leaves it to the courts to say who are hawkers or peddlers. The courts have generally interpreted a hawker or

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peddlers to be a person who practices carrying merchandise about from place to place for sale as opposed to one who sells at an established shop. A person is a hawker and peddler where he transfers the merchandise from place to place by means of public conveyance or otherwise, as well as where he himself carries it and one who goes from house to house carrying articles for sale and selling them.

If this company travels through the country with horses and rig carrying goods or merchandise for sale and selling them while so travelling, it is my opinion that they would be subject to the license law and would be required to take out a peddler's license. If they are simply taking orders by telephone or otherwise and delivering to the customers the goods so ordered, they would not be required to take out a peddler's license.

As above stated, the facts stated in said letter are not sufficient to determine definitely whether or not it would bring said business under the peddler's law, but Mr. Coppel may be able to determine from what was stated above whether or not his business would come under said law.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Requisitions.—May issue for abandoning wife or children.

October 14, 1905.

JOSEPH N. TREWEEK,
District Attorney,
Mineral Point, Wis.

DEAR SIR—I am in receipt of yours of the 11th inst., in which you ask me whether a married man can be extradited for a violation of Section 4587c Stats. of 1898.

Under this section a punishment may be imposed by imprisonment in the state prison not exceeding one year or in the county jail not more than six months, nor less than fifteen days.

Section 4843, Stats. of 1898, provides; that the governor of this state may in any case authorized by the Constitution and laws of the United States demand of the executive authority of any other state or territory any fugitive from justice or

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any person charged with felony or any other crime in this state.

Section 5278 provides:

"Whenever the executive authority of any state or territory demands any person as a fugitive from justice of the Executive authority of any state or territory to which such person has fled, and produces a copy of the indictment 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 the agent of such authority appointed to receive the fugitive, and to cause the fugitive to be delivered to said agent when he shall appear."

You will observe from a reading of these statutes, that extradition is not confined to crimes which are designated as felonies, but may be had for felonies or other crimes.

Cassoday J. said in the case of *State ex rel Brown vs Stewart*, Circuit Judge, 60 Wis. Page 594,

"It seems to be settled that the words 'treason, felony or other crime' as there used embraces every act forbidden and made punishable by a law of the state. The word, 'crime' of itself includes every offense from the highest to the lowest in the grade of offenses and includes what are called misdemeanors as well as treason and felony."

This opinion was delivered in a case where the question arose whether obtaining property under false pretense is a crime within the meaning of that word as used in the Constitution and laws of the United States.

Whether the offense of desertion is a felony or not, appears to me to be immaterial, since the statute provides for extradition for other crimes.

I am of the opinion that the offense of desertion is a crime

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within the meaning of these statutes and that the offender may be extradited.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Bakery.—Capt. 203 laws of 1903 not applicable to owner but to occupant.

October 14, 1905.

MR. JOSEPH E. VALLIER,
State Factory Inspector,
Milwaukee, Wis.

DEAR SIR—In regard to your verbal inquiry as to whether or not Chapter 230 of the Laws of 1903 applies to the owner of premises who has leased the same and the lessee thereof in using said premises for a bakery, I should say that it does not so apply.

Section 5, of said Chapter provides:

“It shall be the duty of every occupant whether owner or lessee of every premises used as a bakery or other establishment for the manufacture of food products, to carry out the provisions of this act and make all changes and additions necessary therefor.”

It then provides, that in case the lessee of the premises makes such changes, a method by which he can be reimbursed from the owner of the premises. You will notice that it speaks of the occupant. Now the owner of premises who has leased them to another party and that other party has used them for a bakery, such other party would be the occupant of said premises. Said section could only apply to the owner of the premises when such owner is also running a bakery on the premises.

Section 7, provides that “any person who as owner or manufacturer of a bakery or other establishment for the manufacture of food products, or as a member of a firm or officer of a corporation, owning or operating such establishment or as an employe in said establishment, violates or fails to comply with any of the foregoing provisions of this act shall be guilty of a misdemeanor, and shall be punished by a fine of not less than

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twenty dollars nor more than fifty dollars, or by imprisonment in the county jail for not more than thirty days."

You will notice that it speaks of the owner of the bakery, that is the business, not the premises upon which the bakery is run. The owner of the premises who is leasing to a person who is running a bakery thereon is not the owner of the bakery. He is simply the owner of the premises. While the lessee who has leased the premises and has established a bakery thereon is the owner of such bakery. This law seems to be very clear in its provisions. I can see no way of holding the lessor under it. I must therefore advise you to proceed against the lessee in the case which you have stated to me orally.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Electric Railways.—Cannot join in articles the business of operating public telephones.

Oct. 18, 1905.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—At your request I have examined the articles of incorporation of the Milwaukee Northern Railway Company. The articles provide that the business or purposes for which the corporation is organized are "the construction, maintaining and operating of an electric railway for the carriage of passengers and all kinds of property whatsoever."

In September, 1904, I gave you an opinion holding that it was not proper to incorporate under Chapter 86, an electric railway for the purpose of carrying freight as well as passengers. I think perhaps I was in error in so holding. Sec. 1862 Wis. Stats. is the only authority for holding that a corporation may be so organized: at least I have discovered no other. This section does not provide, however, that the articles of incorporation may provide for the carriage of passengers and freight. If any such authority exists, it is to be implied from the fact that that section provides that municipal corporations may grant franchises within their limits, for the purpose of

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laying single or double tracks and running cars thereon for the carriage of freight and passengers.

I think, however, it is safest to hold that the articles may provide for the carriage of both freight and passengers.

The articles of incorporation submitted further provide that the corporation shall have the power to build and operate electric light and power plants and furnish electricity for light or other purposes "and the construction and operation of telephone and telegraph lines in and between the cities of Sheboygan, Wisconsin, Milwaukee, Wisconsin, the city of Fond du Lac and any neighboring towns, villages or cities."

I do not think that the business of operating telephone and telegraph lines for public use can be joined with the incorporation, under our statutes, of an electric railway company. It is claimed this may be done because Sec. 1862 Wis. Stats. 1898 provides that corporations for constructing, maintaining and operating street railways may be formed under Chap. 86 and shall have powers and be governed accordingly. At the close of Sec. 1771 Wis. Stats. 1898 it is provided that corporations may be formed

"for any lawful business or purpose whatever, whether similar to the purposes herein mentioned or not, except,

"1. The business of banking;

"2. Insurance other than title insurance;

"3. Building or operating public railroads or plank or turnpike roads;

"4. Or other cases otherwise specially provided for."

I think the incorporation of an electric railway certainly comes within the cases "otherwise specially provided for," mentioned in Sec. 1771.

It cannot be assumed that the legislature intended to authorize an electric railway corporation to join with its business all of the rights which are given to other corporations under the provisions of Chap. 86, since it has in other provisions of the statute specified particularly its rights and powers.

(See Secs. 1775, 1862a, 1863, 1863a, 1864 and 1864a).

Telegraph and telephone lines operated in this state are taxed under a different system from that taxing electric railways, and ought not to be joined in business with electric railway corporations, where those telegraph or telephone lines are

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used as a source of revenue for the accommodation of the public in general. Of course an electric railway might, under its general powers as such, be permitted to operate a telephone or telegraph line for the purpose of carrying on its own business, but these articles do not so provide. They provide generally that this corporation may operate telegraph and telephone lines between certain cities, not confining the operation to the demands of its business as a street railway corporation.

The articles further provide that it may purchase and sell such real estate and personal property as shall be desirable on the part of the corporation when formed. I think this clause should restrict the right to purchase and sell real estate and personal property to such as it may desire to purchase or sell in connection with its railway business, and that it is not proper to organize a corporation as a street railway with the power to enter into the real estate business or into the general purchase and sale of personal property, which would authorize it to carry on a mercantile business.

I admit that these several propositions I have discussed are not clear under the provisions of our statute. The statutes are in a very chaotic condition in regard to the organization and power of street railways, but, in my opinion, a court will not hold under these provisions as they now exist that a street railway is permitted to draw unto itself all manner of powers and do all manner of business in connection with its railway business.

I think you should refuse to issue a certificate to the company on these articles.

Some of these matters ought to be determined finally by the courts, in order that the administrative officers of the state may know what powers may be included in the articles of incorporation of street railways.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Board of Control.—A person cannot lose residence by commitment to state prison.

County in which an insane person legally resides is chargeable with such person's maintenance.

Oct. 18, 1905.

THE HONORABLE STATE BOARD OF CONTROL.

Madison, Wisconsin.

GENTLEMEN—I have examined at your request the petition to reimburse Jefferson County in the matter of the charge for the support of Maggie O'Connell, an insane person.

It is claimed, first, that Maggie O'Connell never was a resident of Jefferson County, but that her real residence was in Milwaukee County; that she lived at Watertown but temporarily; second, that, if Maggie O'Connell was a resident of Jefferson County she lost such residence by being convicted of a crime and committed to the state prison, at Waupun.

The first claim is a matter of proof, and not a matter upon which I should give an opinion, even if the facts had been fully stated in the papers.

Upon the second claim I will state that it is my opinion that a person could not lose his residence by being committed to the state prison. Residence is largely a matter of intention. The American and English Cyclopaedia of Law defines a resident thus:

“A resident of a place is one whose place of abode is there and who has no present intention of removing therefrom.”

In the case under consideration it was not Maggie O'Connell's intention, but the intention of the district attorney, judge, jury and sheriff, that she should reside at Waupun.

It is an elementary principle that every person must have a residence somewhere. Mrs. O'Connell did not go to Waupun with the intention of remaining there. With her it was a temporary abode.

“The proper residence of a person within the meaning of a statute providing that the support of an insane person shall be charged to the proper county when his proper residence shall have been ascertained is the place where he has voluntarily fixed his abode, not for a mere special

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or voluntary purpose, but with the present intention of making it his home."

State ex rel. Wood County v. Dodge County, 56 Wis., 79.

I am of the opinion that, if Maggie O'Connell was a resident of Jefferson County at the time of her commitment to the prison, she is still a resident of that county, and that Jefferson County is properly chargeable with her maintenance.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Extra Compensation of County Judges.—Right of County Judges to receive extra compensation in proceedings to sell the real estate of minors.

October 18, 1905.

HON. W. S. SWENSON,
Judge of County Court,
Menominee, Wis.

DEAR SIR—Your favor of September 29th was duly received. You state that some time ago you were informed that there is a wide divergence among the county judges of the state as to the legality and propriety of charging for hearings in proceedings for the sale of minors' real estate, and that through correspondence with a number of the judges as to their practice in this regard, you have learned that in some counties the salary covers all charges against the county, in some counties the judges charge the county under the per diem statute, others charge the parties who make the application, while there are some who think that no charges ought to be made as against any one. You state that in as much as there is such a difference of opinion, it seems that it ought to be presented to the attorney general to investigate the question and render an opinion so as to give the judges a basis for future action in making their charges.

I have examined this question as thoroughly as time would permit consistent with my other duties, and I give you the result of my investigation.

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Chapter 45 of the laws of 1903 provides:

"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 estate of deceased persons, including proceedings to determine the descent of lands, and for certificates of title by descent, or in the appointment of guardians, or in the administration of their estates, except in the counties in which it is otherwise 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 appertaining to probate business, compensation for which is not otherwise provided."

The question presents itself as to what the legislature meant by "probate business." Does it simply include the probating of the wills of deceased persons and the administration of their estates, or is the term used to include all matters of which probate courts have jurisdiction? I have come to the conclusion that the term as used in the statute includes all matters of which probate courts have jurisdiction. Our supreme court has not defined this term, nor passed upon it in any way, but the Supreme court of Minnesota in the case of Johnson vs. Harrison, 47 Minn., 575, 50 N. W., 923, says:

"While the word 'probate' originally meant merely 'relating to proof' and afterwards 'relating to proof of wills,' yet in the American Law, it is now a general name or term used to include all matters of which probate courts have jurisdiction, which in this state are, 'The estates of deceased persons and of persons under guardianship.'"

The term as used in the statute would include all matters of which courts of probate have jurisdiction under the Massachusetts system, for this is the system adopted by the states of Michigan, Wisconsin and Minnesota. This jurisdiction includes as Gary's Probate Law in Section 17, gives it:

"1. The exclusive jurisdiction of the ecclesiastical courts of the probate of wills of personal estate and grant-

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ing administrations; (2) the exclusive jurisdiction of the probate of wills devising lands, which could formerly be proved (like deeds and other muniments of title) only in the courts of common law in actions relating to the titles, or upon an issue of *devisavit vel non* sent out of a court of chancery for trial by a jury; (3) jurisdiction to adjust and adjudge payment of the debts of decedents which were formerly exclusively of common law cognizance; (4) exclusive jurisdiction generally of the very large branch of former chancery jurisdiction relating to the persons and estates of minors and others subject to guardianship, and jurisdiction exclusive or concurrent with other courts of the conversion of real estate into money for the payment of debts and legacies and benefits of wards, and of the whole subject of accounting by executors, administrators and guardians appointed in them."

The history of the legislation of probate courts and the compensation provided for the judges of our county courts, seems to me shows that the term "probate business" as used in said Chapter 45, includes all such matters as judges of probate have a right to pass on, and that the proceeding to sell the real estate of minors comes within the term, "probate business."

When our state was organized and admitted into the Union as a state, there was already in existence a probate court with well defined powers and duties. It had jurisdiction over the estates of minors and persons under disability, such as idiots, lunatics, etc., and as we see by Section 26, on page 316 of the Laws of 1839, it had the right to sell the real estate of minors if it appeared to be for the benefit of such minors on the representation not only of the guardian but also of a friend of such minors.

The Constitution in Section 14, of Article 7, recognizes this court of probate and authorizes the legislature to establish inferior courts in the different counties of the state and to give such inferior courts the powers of judges of probate and duties of probate courts.

The statutes of 1849, in Chapter 85, treats of the powers and duties of probate courts.

In Section 6, the court is given jurisdiction of the settlement of the estates of minors and others under guardianship.

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Section 1 and Section 2, of Chapter 64, of said laws gives the probate court the right to sell the real estate of any person under guardianship whether he be a minor, insane person or spendthrift when it is for the benefit of the ward that the real estate be sold.

Chapter 86 establishes the county court as an inferior court in each county and Section 3, provides: "Such court shall have the powers and jurisdiction now by law conferred on judges of probate and shall perform all of the duties of judges of probate in the manner provided by law and whenever the words 'judge of probate' occur in any of the laws of this state, it shall be taken and construed to mean judge of the county court."

In these statutes of 1849, we find that all matters that were considered within the jurisdiction of probate courts were conferred upon such court by calling it the "probate court," and the judge thereof the "judge of probate." We can thus distinctly trace all matters which the legislature considered probate business, for wherever any rights were conferred on the county court which did not pertain to probate business, the court was spoken of in the term of "the county court."

In Chapter 131, Section 6, of the Laws of 1849 there is a fee bill for the judge of the county court when acting as *judge of probate*, stating a list of items covering the probate business which included guardianship matters. In Section 7, there is an additional fee bill for the *county* judge extending over one-half page covering county court matter other than probate business. The first sentence in said Section 7 reads as follows:

"Fees of county judge in addition to the fees allowed by law for doing probate business, the judge of the county court shall receive the following compensation," etc.

It will be noticed that here the legislature used the term "probate business" in referring to all matters of which the probate court had jurisdiction and not simply to the probating of wills and the administration of the estate of deceased persons.

In Chapter 133, Section 13, of the Laws of 1858, the legislature again used the words, "probate business" as referring to all matters of which the county judge has jurisdiction when acting as a judge of probate. In 1854 the legislature took away the civil jurisdiction from county courts which had been

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given to said courts by the statutes of 1849, but the judge of the county court was paid or received his compensation in fees, until the year 1868, when the legislature in Chapter 121 of the Laws of 1868, provided in Section 1, that the several county boards of supervisors in the state be authorized and empowered and it was made their duty to fix by legislation the salary and compensation of the county judge.

Section 2, provides:

"The several county judges in this state are hereby prohibited from taking or receiving either directly or indirectly any fees whatever for their official services in the administration of the estates of deceased persons."

Section 3 provides, that the provisions of this chapter shall not apply to county judges in those counties where they have civil jurisdiction. Section 4 provides for the payment by executors, administrators or guardians into the county treasury of a certain proportion of the value of the estate in their possession. Section 6 provides: "All acts and parts of acts conflicting with the provisions of this act, are hereby repealed."

The theory of this chapter seems to be to make the estates of deceased persons and of minors, pay money into the county treasury to reimburse the county for the salary provided in Section 1, of this chapter, but it seems the legislature was unfortunate in the wording of section number 2, for it simply prohibits the taking of fees in the administration of the estates of deceased persons.

Under Section 6 it may be contended that the fee bills of the county judge as provided in the statutes of 1858 as not in conflict with this chapter and therefore still in force, at least so far as the estates of minors are concerned. Under such a construction the estate of a minor that is valued over \$10,000 would be compelled to pay into the county treasury, seventy-five dollars under Section 4, and still be subject to bear the expense of the fee which the county judge could tax, for Section 2 does not prohibit him from charging fees.

It seems very unlikely that the legislature intended to subject the estates of minors to this double charge, but the legislature of 1871 amended said Section 2, by Chapter 123 of the Laws of 1871 by adding thereto a prohibition against charging fees in the matter of the guardianship of minors. The

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revisers of 1878 improved the wording of this statute and added thereto a prohibition against taxing fees in the matter of the guardianship and estates of incompetent persons. It prohibits the county judge from charging, "any fees whatever for his official services in the administration of the estates of deceased persons or in the appointment of guardians to minors or other persons or in the administration of their estates except in the counties in which it is otherwise expressly provided by law."

This practically covers all matters of probate business.

The Revised Statutes of 1878 also repealed the fee bills of the county judge both when acting as a judge of probate and otherwise by the general repealing section.

Chapter 40 of the laws of 1872 had repealed Section 4, of Chapter 121 of the laws of 1868, leaving the estates of deceased and those under guardianship free from expense and the county from that time on paying the expense out of the county treasury.

Chapter 313 of the Laws of 1880, provides:

"In all cases hereafter, when the county court of any county shall not exercise or have civil jurisdiction, the judge of said court shall be entitled to charge and receive the sum of five dollars per day, to be paid from the county treasury, for each day he shall be actually engaged in examination of any person upon a criminal charge, or upon any matter not appertaining to probate matters, or to the guardianship of the persons and estates of minors, in cases where there is no fee or fees provided by law for such services."

It has been contended by some, that the words "probate matters" in this section were used in the restricted sense as referring to the administration of the estates of deceased persons only and that the clause following the same, "or the guardianship of the persons and estates of minors," would have no use in said law unless that interpretation were given to those words. But the revisors of the statutes in 1898, combined this chapter with section 2 of chapter 121 of the laws of 1868, as amended by section 2454 of the Revised Statutes of 1878, and the revisors dropped the clause referring to the estates of minors and also the expression "probate matters," and used instead there-

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of, the expression "probate business," a term which had been used in the statutes of '49 and '58 as referring to all matters of which the county court had jurisdiction when acting as a judge of probate, and the revisors in a note to section 2454 of the Revised Statutes of '98 state that they have omitted a portion which appears to be inconsistent with the general theory of the statutes. It seems clear that they did not drop said clause referring to minors' estates for the reason that they wanted to give the county judge authority to receive five dollars a day when acting in matters pertaining to minors' estates, but rather for the reason that the word "probate business" included said business. It is the duty of the revisors to improve on the expressions in the law and make it technically correct and more in harmony with the general theory of the law and not to change the laws in any material way. For this reason the revisers used the term "probate business" which had practically received a construction by the Minnesota court and which had been twice used in our statute, and therefore had a well defined meaning. (In a private conversation with Judge A. L. Sanborn, one of the editors of the Revised Statutes of 1898, he assures me that such was the purpose of the revisors and that the term "probate business" was here used in the broader sense, as I have contended for). Such seems to be the only reasonable construction of said words, for if we construe them as being limited only to the probating of wills and the administration of the estates of deceased persons and things pertaining thereto, then this section 2454, as amended by chapter 45 of the laws of 1903, has no consistent construction. In the first part it would prohibit the taking of any fees what ever either directly or indirectly, "in the administration of the estates of deceased" or "the appointment of guardians or in the administration of their estates" and the last part of said section would authorize the judge to receive five dollars a day, in matters pertaining to the estates of persons under guardianship; such construction would be unreasonable.

If the administration of the estates of minors comes under the term "probate business" then the selling or mortgaging or leasing of the estates of minors by any order of the county court would be part of said administration. Bouvier's law dictionary gives the definition for administration as "management." Now if in the course of the administration or man-

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agement of the estates of minors it becomes necessary because it is to the interest of said minors and their estates, that the same be sold or mortgaged or leased, is not the mortgaging, selling or leasing a part of such management and a very necessary part thereof. It seems to me to be just as much a part of said administration and management as the selling or real estate by order of the county court is part of the administration of the estates of deceased persons when it becomes necessary to sell such real estate for the purpose of paying a debt of the deceased. No one would contend that in this latter case such a sale would not be a part thereof. If that is the case I see no reason why the selling or mortgaging or leasing of the estates of minors by order of the county court, should not be a part of the administration of the estate of such minors. The county court has had the right to make an order to sell, mortgage or lease the real estate of minors as provided in chapter 171 of the laws of 1898, ever since the state was organized. This right and jurisdiction was concurrent with the jurisdiction of the circuit court and the proceedings to sell, mortgage and lease the real estate of minors as provided by chapter 151 of the laws of 1898, is the one which the circuit court followed in such cases. The grounds upon which such proceedings could be brought under this chapter were identical with those under chapter 171; the only difference in the proceedings in chapter 151 from those in chapter 171, is that in the former the application may be made by the guardian or by any relative in behalf of the minor, while in the latter, the application must be made by the guardian only and the proceeding under chapter 151 is shorter and a less expensive one than that of chapter 171. For that reason the circuit court was generally applied to in cases where the real estate of minors was desired to be sold. The revisors of the statutes of 1898, for the purpose of taking this business again into the county court amended chapter 151 by providing that the same method of procedure could be followed in the county court. In a note to section 3504 of the revised statutes of 1898, the revisors state the reasons why the county court should have charge of this matter as follows:

“The amendments proposed to this and the following sections are for the purpose of giving the county courts concurrent jurisdiction with the circuits of proceedings

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authorized herein. The oversight of the estates of infants belongs to the county courts, which are provided with machinery to enable them to call guardians to account; this is not so with the circuit courts. Our attention has been called to cases in which guardians have failed to report the receipt of money received for property sold by order of the circuit court and the wards have lost the benefit of it; in other cases guardians have failed to obey the court's orders, and have used the money so received for their own benefit, the wards, being young, not knowing of the sale until long afterwards. If such sales are made under the direction of the county courts the judges know what money comes to the guardian's hands and have the means of preventing the misapplication thereof. The circuit court is usually applied to because the procedure provided by this chapter is more expeditious than under the county court practice. With the statute amended as proposed it is believed that the circuit courts will require that all applications be made to the county courts."

The reasons there given are the same reasons that were brought forward originally for giving the county court the right to sell, mortgage or lease the real estate of minors when that power was given to it under chapter 171, and it must be remembered that even in territorial days the probate court had the right to sell the real estate of minors on the application of the friend of the minor. I see no reason when the proceedings are brought under chapter 151 in the county court, why it should not be considered probate business as well as if the proceedings were brought under chapter 171.

It is therefore my opinion that the county judge is not entitled to any extra charges against the county when he is acting in proceedings where the real estate of minors is sold. I am also of the opinion that he should not charge any fees for such services to such estates for the reason that I believe it is a part of the administration of said estates and therefore expressly prohibited by chapter 45 of the laws of 1903, and because there is no authority whatever in the statutes for taxing any such fees. If fee bills of county judges have all been repealed as hereinbefore stated and if no authority is given to him to charge fees he is not authorized to make such charges.

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See.

Orecker vs. Supervisors, 35 Wis., 284.

McCumber vs. Waukesha Co., 91 Wis., 442.

Meacham, Public Officers, Sec. 881 to 884.

I am therefore firmly of the belief that neither the county nor the estates of minors should be charged anything for proceedings to sell the real estate of minors and that the salary provided by the county boards covers the compensation of the county judge for such services.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

County Officers—Term.—County treasurer appointed to serve unexpired term are entitled to election to two consecutive terms.

Oct. 23, 1905.

JOHN W. SODERBERG, *District Attorney,*
Barron, Wis.

DEAR SIR—I have this day received your letter of the 21st inst., in which you state that your county treasurer was appointed to fill a vacancy on May 16th, 1903, and held the office for the unexpired term ending the first Monday of January, 1905; that he was elected for a full term at the last election.

Upon this statement you ask my opinion as to whether he is eligible for another term.

This is a very important question and one upon which I realize there may be a difference of opinion. However, as you have asked my opinion, I will endeavor to give it, with my reasons for the conclusion I have arrived at.

Sec. 713 Wis. stats. 1898 provides that

“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 his second term.”

Whether your county treasurer is eligible for re-election depends upon what meaning is to be given to the word “term”

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as found in the statute. The constitution of this state prescribes the term of office of county officers to be two years, since it provides for the election of such officers once in every two years. The constitution also provides that all vacancies in county offices shall be filled by appointment and the person appointed to fill a vacancy shall hold only for the unexpired portion of the term to which he shall be appointed and until his successor shall be elected and qualified.

Art. VI, sec. 4, Const. Wis.

Under sec. 698 Wis. stats. 1898 it is provided that a county treasurer shall be elected and that the term of office shall continue two years.

It appears, therefore, both by the terms of the constitution and the statute, that there is a pretty well defined meaning of the word "term" when applied to the office of county treasurer or other county officers, and that its meaning must be understood to include a period of two years, and, since the term is fixed by the constitution and by the statute, when that word is used in sec. 713, it probably applies to a full term, and not to a part of a term.

Meacham, in his work on Public Officers, sec. 385, says:

"The word 'term' when used in reference to the tenure of office means ordinarily a fixed and definite time and does not apply to appointive offices held at the pleasure of the appointing power."

"It is sometimes provided by constitution or statute that certain officers shall not hold office for more than a specified number of consecutive terms. . . . No tenure of office short of a full term counts in estimating a term."

Am. & Eng. Ency. of Law, 2nd ed., vol. 23, p. 337.

Under the constitution of Indiana, Art. VI, sec. 2, providing that no person shall be eligible to the office of clerk, recorder or auditor more than eight years in any period of twelve years, the limitation of eight years does not embrace time served in either of the offices named under a pro tem appointment or a simple holding over to fill a vacancy according to the provisions of Art. II of the constitution of Indiana.

Carson v. McPhetridge, 15 Ind. 327.

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The constitution of the state of Washington, Art. XI, sec. 7, provides that no county officer shall be eligible to hold his office more than two terms in succession. The county treasurer, under appointment by the board of county commissioners, held his office from the 12th day of November, 1902, until the second Monday of January, 1903, and served from the last date for the term of two years by virtue of having been elected to such office. His right to the second term was contested and the court, in delivering the opinion in the case, said:

"We are of the opinion that appellant was not disqualified from holding the second term under the provision aforesaid, in consequence of having served for a part of a term under the appointment by the commissioners. The constitution does not say that no person shall hold a county office for more than four years, but says that he shall not hold it for more than two terms in succession. It interposes a term limit but not a time limit. The term of office is fixed by law and is two years, and there may be several different incumbents during a single term. It might have been difficult to have gotten another person to serve as treasurer for the short period of two months for which appellant was appointed, and it was a matter of convenience to appoint him thereto, as he was so soon to succeed to the office. It is quite likely he would not have served if he had supposed it would have barred him from holding beyond one full term. Such a law would be contrary to public policy, and it is evident there was no intention to include a part of a term in the limit provided. There is nothing ambiguous in the language used in the provision and it construes itself.

Koontz v. Kurtzman, 12 Kreider (Wash.), 59.

In the limited time I have had to devote to this matter, these are the only authorities I have been able to find; but the reasoning of the cases seems to be conclusive and I think that, under the provisions of our statute, when the Legislature used the word "term," it intended it to apply to a full term by election, and not to the holding of an unexpired term by appointment. I conclude, therefore, that your county treasurer is not disqualified from holding the office should he be re-elected.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Civil Service Commission.—Actuary, relating to, and other employes in insurance department. Salary of employes—promotions—new office not created.

October 25, 1905.

F. E. DOTY, *Secretary and Chief Examiner,*
State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 20th inst., in which you request my opinion upon the following statement of facts:

The Commissioner of Insurance, under the provisions of section 1967a Wis. stats. 1898, is required to appoint a deputy commissioner of insurance, a chief clerk and actuary, examiner, filing clerk, stenographer, messenger and mailing clerk and two general clerks. The salaries of these appointees are fixed by section 170 Wis. stats. 1898. Section 1967a was amended by chapter 503, laws of 1905, so as to provide for the appointment of a deputy commissioner, a chief clerk and examiner, license clerk, filing clerk, two stenographers, messenger and mailing clerk and one general clerk. This amendment is to take effect on and after the first Monday of January, 1907.

After the passage of this act, chapter 519, laws of 1905, was enacted, which provides that the Commissioner of Insurance shall appoint an actuary, at a salary not exceeding \$2400 per year, and an assistant actuary, at a salary not exceeding \$1500 per year, who shall hold their respective offices until removed for cause. This act is to take effect on the first Monday of January, 1907, and all acts or parts of acts inconsistent or conflicting with the same are repealed.

The salary of the actuary now in office, under the provisions of the present statute, is fixed at the sum of \$1200 per annum. The salary of the stenographer provided for at present is \$720 per year. Under the provisions of section 1967a, no license clerk, by that name, is provided, and the new act does not fix the salary of the license clerk or the additional stenographer.

Under these conditions, you ask:

“1. May the license clerk under the new law be appointed to receive the salary of the general clerk, and may the stenographer be appointed and receive the salary of the actuary under the old law?”

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As to the license clerk: by very liberal construction of the statute, it might be held that he is the same officer provided for as a general clerk, or that he takes the place of one of the general clerks now provided for by the provisions of Section 1967a, and that the new act only makes a change in the name of the office.

You will note that the statute now provides for two general clerks and also a filing clerk. The filing clerk is retained under the new act, and therefore that officer is not changed by the act; so that it is probable that the license clerk is only the general clerk under a new title, and it may be held that he is entitled to the salary provided to be paid to the general clerk. I am of that opinion.

As to the additional stenographer, provided for by the amendment: no salary being fixed and no provision being made for a salary for the additional stenographer, it follows that none can be paid under the provisions of the statutes as they now stand, or as they will stand after the first Monday of January, 1907. A stenographer cannot draw the salary of the actuary under the old law: that is evident; nor can she receive the salary of the general clerk, for a stenographer is not an actuary or a clerk under the wording of the act. The additional stenographer is a new office created without a salary attached to it. Can she receive the salary of \$720 fixed under Section 170 for a stenographer in the Commissioner's office?

Under the rules of construction set forth in subdivision 2 of Section 4971 Wis. Stats. 1898, every word importing the singular number only may extend and be applied to several persons or things as well as to one person or thing; so, if we interpret the word "stenographer" as used in Section 170 according to this rule of construction, it might be held in the absence of other considerations, that she could draw the salary of the stenographer, viz., \$720. But we are met with the further consideration that only \$720 is appropriated to pay stenographers by the provisions of Section 170: that is, a stenographer in the office of the Commissioner of Insurance. In other words, no appropriation is made by the legislature for the payment of any sum to stenographers in that office in excess of \$720.

My opinion therefore is that the additional stenographer is not provided with a salary under the provisions of the statutes as they now stand.

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"2. Does the actuary serving in 1905 continue as actuary in January, 1907, under Chapter 519, Laws of 1905, without action of the Commission, provided, of course, that the actuary under the old law has passed the competitive or non-competitive examination, as the case may be. That is to say, is the position of actuary, carrying a salary of \$2,400 under the new law, a new position, requiring a new appointment under civil service rules? Would civil service rules governing promotion apply in this case? That is to say, would the continuance of the then present incumbent be deemed a new appointment to a new position, or it might be deemed a promotion?"

The question resolves itself into two propositions, the first of which is, whether Chapter 519, Laws of 1905, creates a new office, requiring a new appointment on the first Monday of January, 1907, or whether it is simply a continuation of an existing office.

Under the civil service act, Chapter 363, laws of 1905, it is provided:

"After the expiration of six months from the passage of this act, no person shall be appointed . . . in the civil service under the government of this state in any manner or by any means other than that prescribed in this act." (Sec. 2).

It is further provided, in Section 6, that

"No appointing officer shall, after six months from the date of the passage of this act, select or appoint any person for appointment, employment, promotion or reinstatement except in accordance with the provisions of this act and the rules and regulations prescribed thereunder."

That the civil service act is meant to apply to all persons within its provisions now holding positions in the public service is further manifest, since the act provides:

"The commission shall require of all officers or employes at present in the civil service falling within the provisions of this law, as well as all persons appointed after the passage of this act and before the rules shall take effect, . . . a competitive examination as a condition of con-

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tinuing in service longer than six months after adoption of the rules provided for in this section." (Sec. 9).

There are other provisions of the act which clearly indicate the intent of the legislature to be that, when the heads of the several departments of the state service are given the appointing power, this power is to be exercised under the civil service law, and, notwithstanding there are now and will continue to be statutes which authorize them to make appointments, yet all such appointments must be made in accordance with the provisions of the civil service act. Under this act, when the present heads of departments have served out their terms, their subordinates will not necessarily retire with them, but will continue in the service of the state under the civil service act.

At the present time the statute provides for an actuary for the department of the Commissioner of Insurance. He continues in his position after the present Commissioner's term has expired, just as other subordinates will retain their positions. The law now and in January, 1907, will require the Secretary of State to make certain appointments, but it would not be argued from this fact that he shall make appointments when there is no vacancy, and thus disregard the statute. While he has the right and power to appoint, yet that right is so far modified by Chapter 363 as to only allow or require an appointment in case of a vacancy in a position. Chapter 519 provides that the Commissioner shall appoint an actuary, but so does the statute provide that the Attorney General shall appoint his assistants, but he will not appoint them unless there is a vacancy. Section 1967a provides for an actuary to be appointed by the Commissioner of Insurance. On the first Monday of January, 1907, this section will be no longer in force, as it will be repealed on that day by Chapter 519; but there is no interval between the two acts, and no time intervenes between the repeal of the one and the taking effect of the other, and there is no time when an actuary is not provided for by law. The office continues: there is no office to be created by a new method. The proceeding is the same. The Commissioner appoints, under both the old and the new statute, in exactly the same manner. The amendment is a continuation of the statute, and therefore a continuation of the office. The effect of a repeal of a statute and its re-enactment

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in the same words, by a statute which takes effect at the same time, with a repealing act, is to continue such statute in uninterrupted operation.

Laude v. C. & N. W. Ry. Co., 33 Wis., 640,
State v. Gumber, 37 Wis., 298.

My opinion therefore is that Chapter 519, Laws of 1905, does not create a new office, but is simply the continuation of an existing office, and that the civil service act applies to the appointment in the same manner as it applies to the appointment by the heads of all the other departments of the state.

The question yet remains whether the actuary in the Commissioner's office in January, 1907, on account of the rise in salary provided for by Chapter 519, will fall within the statute relating to promotions.

It is provided by Section 18, Chapter 363, Laws of 1905, that promotions shall be based upon merit and fitness, to be ascertained by examinations to be provided by the Commission, and it further provides that

“For the purpose of this section, an increase in salary or other compensation of any person holding an office or position within the scope of the rules in force hereunder beyond the limit fixed for the grade in which such office or position is classified shall be deemed a promotion.”

Within these provisions, I think it should be held that, when the actuary is to receive the additional salary of \$1,200 per year, he shall be subject to the rules prescribed by the Commission for examination, on the ground that it is a promotion within the meaning of the civil service act.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Wisconsin Veterans Home Trustees.—Complaints against. If inmates of Veterans' Home were discharged and turned out because of protest against requirement that pension certificates or vouchers should be deposited with trustees or adjutant of Home as collateral security such discharge was illegal.

October 30, 1905.

HONORABLE JOHN J. HANNAN,
Private Secretary, Executive Chamber,
Madison, Wisconsin.

DEAR SIR—I have at your request examined the complaint of H. S. Maynard and others against the trustees of the Wisconsin Veteran's Home, at Waupaca, Wisconsin. The complaint sets forth in substance that the complainants entered the Veteran's Home at Waupaca, Wisconsin, and also sets forth in substance that the complainants entered the Veteran's Home at Waupaca upon the condition that all pension money received by them in excess of \$8.00 per month should be paid to the Board of Trustees and that two dollars per month out of the remainder should be paid to them for clothing. That their pension certificates and vouchers were required by the trustees to be deposited with them as collateral security for the fulfillment of these requirements. The complaint states that Mr. Maynard and the other complainants signed a written protest to the trustees of the Home, against these requirements and that thereupon they were immediately discharged and turned out of the Home, and have since been refused admission. You have asked for my opinion concerning the complaint.

Section 4745, U. S. Compiled Stats. of 1901, makes it a misdemeanor for any one to receive a pension certificate or voucher as a pledge or as collateral security for debt or promise, or upon any pretext whatever. It provides, that:

"Any person who shall retain the certificate of a pensioner and refuse to surrender the same upon the demand of the commissioner of pensions or a United States pension agent, or any other person authorized by the commissioner of pensions, or the *pensioner*, to receive the same, shall be guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not exceeding \$100, and the costs of the prosecution."

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It is my opinion that if as the complaint alleges, inmates of the Veteran's Home, were dishonorably discharged and turned out of the Home because of their protest against the requirement that their pension certificates or vouchers should be deposited with the trustees or adjutant of the Home, as collateral security, then such discharge was illegal. Their protest was made against an illegal practice and could not be made the proper basis of a discharge from the Home.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Civil Service Commission. Employes.—The Civil Service Commission may after a public hearing and for special reasons place certain positions in the exempt class and exempt the original incumbent from examination.

October 31, 1905.

HON. F. E. DOTY,

Secretary of State Civil Service Commission.

Madison, Wisconsin.

DEAR SIR—Your letter of the 30th inst., has been received and contents carefully considered. You ask if it is within the power of the State Civil Service Commission to exempt from non-competitive examination after a public hearing, original incumbents of positions not especially named in the law as exempt.

Section 9 of Chapter 363, Laws of 1905, provides that:

"The commission shall require of all officers or employes at present in the civil service, falling within the provisions of this law, as well as of all persons appointed after the passage of this act and before the rule shall take effect, except officers or employes of the several state reformatory, charitable and penal institutions, a non-competitive examination as a condition of continuing in the service longer than six months after the adoption of the rules provided for in this section."

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Sec. 14 places certain positions in the exempt class and adds that:

"In addition to the above there may be included in the exempt class, all other officers or positions except laborers for the filling of which competitive or non-competitive examinations shall be found by the civil service commission to be impracticable on account of the temporary character of the employment or for special reasons satisfactory to the commission.

Section 9 requires a non-competitive examination of all employes at present in the civil service falling within the provisions of the law. Such positions the filling of which examinations shall be found by the commission to be impracticable for special reasons satisfactory to the commission, do not come within the provisions of the law requiring examinations." I am therefore of the opinion that the Civil Service Commission, may after a public hearing and for special reasons, place certain positions in the exempt class and exempt the original incumbents from examination.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Board of Health, Cities, Villages.—Board of Health cannot commence an action to procure injunction should a city or village refuse to submit to act which requires Board of Health's certificate be made as to sanitary condition of water before such waterworks system shall be installed.

Nov. 1, 1905.

DR. C. A. HARPER,

Sec'y State Board of Health.

Madison, Wis.

DEAR SIR—I am in receipt of yours of Oct. 31st, in which you ask me some questions relative to Sec. 3 of Chap. 433, Laws of 1905.

As you state, this section provides no penalty for a violation of its provisions, but it does provide in effect that, before any city or village shall install a water system or system of water supply for the domestic use of its inhabitants or a system of sewerage for the disposition of its sewage such city or

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village shall submit to the State Board of Health the plans and specifications for such system; that the Board of Health shall examine such plans, and that no such system shall be installed until the State Board of Health shall issue its certificate that such proposed system will not be in any respect unsanitary or dangerous to the public health.

You ask whether, under this section, you may commence an action for the purpose of procuring an injunction, should a city or village refuse to submit to the act.

I am of the opinion that you cannot commence such an action. If the city or village refuses to comply with the section, you should report the matter to the Attorney General, whose duty it will be to commence an action in the name of the State against the city or village, and to obtain an injunction against its proceeding with the improvement until it shall have complied with the provisions of the law.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Civil Service Commission.—Superintendents of state institutions with approval of Board of Control may group positions in order to aid Civil Service Commission.

November 4th, 1905.

HONORABLE F. E. DOTY,

*Secretary and Chief Examiner,
State Civil Service Commission.*

DEAR SIR—In your letter of November 2nd you ask my opinion upon the following questions:

“1. Has the State Board of Control, under the authority granted to it in section 13, chapter 363, laws of 1905, power to classify positions as exempt?

“2. If so classified, is the Commission in any case required by law to adopt the classification?

“3. Assuming that the Commission should adopt such a classification, is such classification subject to the veto of the Governor? You will note that the law provides that all exemptions shall be published in the rules, (see sec-

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tion 14) and that it further provides that the rules must be approved by the Governor.

"4. Section 15 provides as follows: 'The competitive class shall include all positions for which it is practicable to determine the merit and fitness of applicants by competitive examination and shall include all positions and employments now existing or hereafter created, of whatever function, designation or compensation, in each and every branch of the classified service,' etc. If an affirmative answer is given to question one, what bearing has the above provision upon the matter of classification in state institutions? What recourse is there, if the spirit of this requirement is violated in making such classification?"

Section 13 of chapter 363, laws of 1905, provides:

"The superintendents or heads of the several state reformatory, charitable and penal institutions shall, within thirty days, arrange all positions connected with their respective institutions, into classified lists, conforming as near as may be to the spirit and purpose of this act, and such classifications, when approved by the state board of control, shall be adopted by the commission as the classifications in such respective institutions, and adequate eligible lists shall be made up and so far as possible at all times kept by the commission, from which appointments shall be made in such institutions."

It will be noticed that the classifications so made in said institutions "shall be adopted by the Commission as the classifications in such respective institutions." If section 13 is to be understood as giving the superintendents, or heads, of the several state institutions the right to classify positions as exempt, then the Civil Service Commission would be compelled to place these positions in the exempt class; but section 14 specially forbids the Commission's making exemptions, except after public hearing, and requires that these exemptions shall be published in the rules.

Thus section 13 would require the Commission to place positions in the exempt class without a public hearing, while section 14 forbids the Commission to place positions in the exempt class without a public hearing. This would be inconsistent.

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It seems to me the right construction of section 13 is that the Legislature simply intended to give the superintendents of the state institutions, with the approval of the Board of Control, the right to make classified lists: that is, group the positions for the purposes of examination, to aid the Commission in its work.

In my opinion this is the only construction that is consistent with the other provisions of chapter 363.

A negative answer to your first question makes it unnecessary to answer your other questions.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Supervisors. County Boards.—The chairman of a Town Board has no power to appoint a man to take part in a meeting where man duly elected is not present, there being no vacancy. Appointments made at such meeting void.

Nov. 8, 1905.

L. H. MEAD,

District Attorney,
Shell Lake, Wis.

DEAR SIR—Your favor of Nov. 3rd, is received. Also a copy of your opinion to L. A. Wood of your county touching the legality of his appointment as chairman of his town.

You state that in the Town of Brooklyn in your county, the chairman called a special meeting of the town board and one of the members, Mr. Hossington did not get to the meeting until after they had called the meeting to order, but immediately upon calling to order the chairman appointed a man by the name of Dooner in place of Mr. Hossington and swore him into office. A little later Mr. Hossington came, but was not permitted to take part in the meeting, because the chairman ruled that for that meeting Mr. Dooner was to act as supervisor at said meeting in place of Mr. Hossington. The chairman made his resignation in writing to the board, that is to the other supervisor and this man Dooner, and they accepted the resignation and then the town clerk, the supervisor and said Mr. Dooner appointed a man by the name of L. A. Wood

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as chairman. Your opinion of which you send me a copy, holds that the appointment of Mr. Dooner to act at said meeting was illegal because there was no vacancy in the office, Mr. Hossington being the supervisor, and there is no authority in the statute to substitute another man in the absence of a supervisor at such a meeting as was held. You decide further that the appointment of Mr. Wood as chairman is also void under Section 818 W. S. 1898, and the case of State vs. Supervisors, 21 Wis. 280. You state that Mr. Wood has attempted to perform the duties of chairman and your opinion is that it is very doubtful whether he would be considered as an officer de facto.

I have examined your opinion as carefully as time would permit consistent with my other duties and I have come to the conclusion that your opinion is substantially correct. Your advice as given to Mr. Wood is the only safe advice you could give him in view of the peculiar facts of the case and the decisions of our courts. It is very doubtful whether any of his acts as chairman of the town will be sustained by the courts, if they should be called upon to decide matters. I do not know from the facts stated in your letter whether the chairman of the town, that is the old chairman has moved out of the township or not. If he has there may be a vacancy under Section 962 W. S. 1898, Subdivision 4, which it is well to have in mind in filling the vacancy:

Your opinion goes into the question very thoroughly and gives reasons for the different points of law on which the matter turns, which I consider correct, so I deem it not necessary to give any additional reasons for this opinion.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Inquests.—Only to be held on order of district attorney.
Query—may coroners hold without such inquest.

DR. C. A. HARPER, November 8, 1905.
Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—Your letter of October 27th was duly received. You inquire whether or not Chapter 314 of the laws of 1905, makes it the duty of the district attorney to pass judgment upon all dead bodies where no physician has been in attendance and when the cause of death is uncertain, or whether the responsibility only rests with the district attorney when there is good reason to believe that murder or manslaughter has been committed.

You enclose a letter of Dr. H. P. Rhode, Commissioner of Health of Green Bay, Wisconsin, who states that the district attorney of his county has refused to order a coroner's inquest on dead bodies found, the cause of the death of the same being in one case evidently, a live electric wire and the other case presumably drowning, and he inquires whether or not he is compelled to accept the ruling and grant a burial permit, when the same is certified to by some doctor who is called but really does not know the cause of death, and whether he can force a coroner's jury to pass on the cause of such death.

In answer to your inquiry and that of Dr. Rhode, I will say that Sec. 1, of said Chapter 314 provides:

“Whenever the district attorney shall have notice of the death of any person within his county and from the circumstances surrounding the same, there is good reason to believe that murder or manslaughter has been committed, he shall forthwith order and require the coroner or some justice of the peace therein, to take an inquest on the view of the dead body of such person.”

This law was amended by our state legislature and put in the form as above stated to save expenses as I understand, to the different counties, where inquests have frequently been held by coroners and justices of the peace in cases where there was no occasion for them, thus causing a great deal of expense to the counties which was deemed unnecessary. Under this law no justice of the peace in the county can hold an inquest

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unless he is ordered to do so by the district attorney. Justices of the peace have no other rights and duties than those that are prescribed by statute and there is no statute anywhere authorizing them to hold an inquest unless ordered by the district attorney as provided in the above quoted section. The district attorney is only authorized to order an inquest in case there is good reason to believe that murder or manslaughter has been committed. He cannot order an inquest in any other case.

As to whether or not the coroner of the county can hold an inquest without being ordered by the district attorney, is a more difficult question to answer correctly. The coroner is an officer whose office is created by the Constitution. It is a very ancient office, being as old as the office of sheriff. The coroner has from time immemorial exercised the right to hold inquests and to decide in what cases they are to be held. It is doubtful whether the legislature has the right to take away the discretion in this case that was formerly exercised by the coroner. I am of the opinion that the 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. As I have stated, it is a close question and cannot be definitely determined until passed upon by our Supreme Court, but the purposes for which the amendment was made in Chapter 314 will be accomplished in either case, for such amendment cuts off the right for justices of the peace to hold these inquests without being ordered to do so, and thus saves the expense to the counties. The county can protect itself from expense by electing a coroner who will exercise his discretion in a proper way and not hold inquests in cases where they should not be held.

I may also add in answer to the question of Mr. Rhode that there is no way in which he can force a coroner's jury to pass upon the cause of the death in any case without applying to the district attorney or the coroner and requesting an inquest. It is left in their discretion to hold an inquest and the board of health or any health officer is not empowered to order an inquest in any case. This is true under the present law and was also true under the law as it existed before the later amendment.

I think this answers your questions.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Salaries, County Boards, County Officers.—When county board fixes salary of sheriff at specified sum to be in “full of all fees per diem and compensation,” such sheriff is not entitled to recover expenses in addition to his salary, nor per diem allowance for taking persons to state institutions unless resolution specifically provides he shall recover the additional allowance. Supervisor of assessment entitled to salary from Jan. 1905 at \$3.00 per day.

November 8, 1905.

MR. WILLIAM B. NAYLOR, JR.

*District Attorney, Monroe Co.
Sparta, Wis.*

DEAR SIR—Your favor of October 1st, was duly received. You state that your county board by resolution fixed the salary of the sheriff at \$1400 and state that such salary “shall be in full of all fees per diem and compensation.” The resolution fixing said salary says nothing as to the actual expenses he may incur in the line of his duty either inside the county or outside the county.

You inquire whether under the laws of the state and this resolution of the board, the sheriff can recover the amount of his itemized and verified expense incurred in the line of his duties both inside and outside the county and whether or not he can also have the per diem allowed him by statute for attending persons to the public institutions in addition to his expenses. You say that the Sommers case in 120 Wis. 455, seems to indicate that the sheriff would not be obliged to bear his own expenses. I have examined the Sommers case and the opinion of Judge Cassoday on Page 441, is somewhat difficult to understand because he did not state in the opinion everything which the resolution of the county board contained. I find by examining the records in that case that the resolution of the county board after fixing the salary of the sheriff at \$2500 per year contained the following:

“That the said sheriff keep a true account of all the receipts of his office in civil and criminal cases, and on the first day of each and every month turn all moneys into the county treasury with verified statement of such receipts, and that the sheriff also keep a true account of all the disbursements of himself and deputies in administering their

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said offices and render to the county board each month verified statements of such disbursements and expenditures to be allowed and paid by Douglas County, and that the county board at its meetings audit the said receipts and disbursements of the sheriff's office."

It will be noticed that the resolution specifically provides that the expenses of the disbursements of the sheriff are to be allowed and paid by Douglas County. Of course this does not appear in the opinion, but the court holds that the county had a right to fix a salary which should be in addition to the lawful disbursements as well as a salary which should include such lawful disbursements. Your resolution contained no such provisions, and it seems to me that your case is ruled by the decision of the court in *Parsons vs Waukesha County*, 83 Wis. 288. You have not given me the whole resolution, but as far as you have given the same in your letter, I should judge that your case comes under this last quoted case.

It is therefore my opinion that your sheriff will not be entitled to recover his expenses in addition to his salary. I am also of the opinion that he cannot collect the per diem allowed him by statute for taking persons to public institutions, unless the resolution fixing his salary specifically provides that he shall receive such additional allowance.

You also inquire whether or not Chapter 523, of the laws of 1905, will authorize the supervisor of assessment of your county to receive three dollars per day from the beginning of his term of office, or whether said three dollars is to be reckoned from the time the said statute went into effect.

In answer to your question I will say that Section 1, of said Chapter fixes the term of office for the supervisor of assessment at three years. Section 5, of said statute provides:

"The provisions of this act fixing the maximum and minimum rate of compensation to be paid to supervisors of assessment and number of days of service shall apply to all such officers who have been or who shall be elected or appointed for the term commencing the first Monday in January, 1905, or for any portion of said term. If any county board fixed the rate of such compensation for said term at less than three dollars per day, or the number of days of service at less number than the minimum fixed

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herein, such board may redetermine such rates for said term at not less than three nor more than four dollars per day, at any annual or special meeting; but until the rate shall be so re-determined, in the cases aforesaid, the rate of compensation of the supervisor of assessments during said term shall be three dollars per day and the number of days service shall not be less than the minimum number of days provided."

It will be noticed that the county board is therein authorized to redetermine the rate for the term commencing on the first Monday in January, 1905. When the statute speaks of "term" it means a full term containing three years, not a portion of said term.

It further provides that if the county board does not redetermine said rate, then the supervisor of assessment shall receive at the rate of three dollars per day, "during said term." It does not say a portion of said term, but "during said term," meaning the whole thereof.

Meacham in his work on Public Officers, Section 385, says:

"The word 'term' when used in reference to the tenure of office means ordinarily a fixed and definite time and does not apply to appointive offices held at the pleasure of the appointing power."

I think the legislature clearly intended and expressed it in clear language, that the supervisor of assessment is entitled to three dollars per day during the whole of said term, that is from the beginning of said term, commencing on the first Monday in January 1905, in your case.

You have quoted the law correctly in your letter as the authorities which you cite clearly show, but section 5, above quoted is so plain that it seems to me there is no chance of misunderstanding it. I must therefore hold that your supervisor of assessment is entitled to receive three dollars a day from the beginning of said term, for every day for which he is entitled to receive compensation.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Prisoners in Workhouse.—County board may, by resolution, permit prisoners confined in workhouse to work in stone quarry.

Nov. 9, 1905.

ALBERT H. KRUGMEIER, *District Attorney*,
Appleton, Wis.

DEAR SIR—I am in receipt of yours of the 8th inst., in which you state that there is a movement on foot in your county to lease the prisoners committed to the workhouse, to the owner of a stone quarry located just across the boundary of Outagamie County, at a certain specified sum per head; and you ask me whether this can be done under our statutes.

I think Section 697d Wis. Stats., to which you refer, is comprehensive enough to authorize the employment of the prisoners confined in your workhouse in the manner stated, provided, of course, the proper action is taken by the county board.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Village Officers.—One person cannot hold both the office of marshal and that of trustee of a village.

Nov. 9, 1906.

HON. ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—I am in receipt of yours of the 8th inst., inclosing the letter from J. E. Tyler, of Knapp, Wis., and requesting that I render an opinion in regard to the question asked by him.

It appears that Mr. Tyler was elected as one of the trustees of his village, and that he was thereafter appointed as village marshal; that the mayor would not approve his bond as marshal, and that the trustees proceeded to elect another person to that office. The question is, whether he can hold both offices.

I am of the opinion that he cannot, as the offices are incompatible. The duties of one might, and probably would, conflict with the other. In the first place, he would vote upon

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his own election, or might do so; he would pass upon his own bills filed against the village for fees; he would assist in giving himself orders relating to the performance of his duties; and in many other matters his duties as marshall and trustee of the village would come into conflict. It is therefore contrary to public policy that he should hold both offices.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Criminals, Salaries. Counties, District Attorneys.—County not liable for salary of detective employed by district attorney.

County not liable for expense incurred by district attorney for services of detective procured at his own expense. "Actual expenses" means railroad fare, etc.

November 13, 1905.

W. K. PARKINSON, *District Attorney,*
Phillips, Wis.

DEAR SIR—Your favor of November 8th is at hand. You inquire,

"1st, Where in a criminal prosecution, the district attorney finds it necessary to have the services of a detective, and employs one on behalf of the county, is the county liable for his salary?

"2nd, If the district attorney employs a detective in such service at his own expense, is the county liable to the district attorney for such expense, where the resolution adopted by the county board of supervisors at its annual meeting in November, 1903, provides that the district attorney shall receive a stated salary "and actual expenses"?

In answer to your first question I will say that it is my opinion that the county will not be liable for the services of a de-

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tective hired by the district attorney. There is no statutory provisions authorizing the attorney to incur such expenses, and I am of the opinion that the county would not be liable.

In answer to your second question, I will say that it is my opinion that the county would not be liable in that case. I believe that the actual expenses spoken of in your resolution would include expenses such as traveling, railroad fare, etc. It was probably not contemplated by the county board to authorize the district attorney to engage assistants in criminal cases and become liable therefor.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Civil Service Commission, Schools.—Educational institutions under the supervision of the State Board of Control are in a distinct class from common or district schools and free high schools.

The provisions of the Civil Service Law placing teachers in the University, normal and public schools in the unclassified list does not include teachers in educational institutions such as the State School for the Deaf at Delavan, or the State School for the Blind at Janesville.

November 13, 1905.

HON. F. E. DOTY,

Secretary of State Civil Service Commission,
Madison, Wis.

DEAR SIR—Your communication of the 9th inst., has been received. You ask my opinion upon the following questions:

“Does the clause, ‘all presidents, deans, principals, professors, instructors’ scientific staff of teachers in the university, normal or public schools, etc.’ include teachers employed in state institutions under the supervision of the state board of control?”

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“Is the university a public school?”

Has the term ‘public school’ a technical or special meaning whenever employed in Wisconsin law or may it be interpreted to include the state university, normal schools and state institutions?”

The words, “public schools” as they are generally used, may be defined as educational institutions supported by the public and which are free and open to all the people alike. The statutes of Wisconsin frequently contain the words “public school system,” which seems to include the common schools, the free high schools, the state normal schools and the state university. In this sense the normal schools and the universities being supported by public funds and being open to all the people of the state, are public schools. However the statutes of Wisconsin contain the words “public school” in conjunction with each other, and as so used seem to have a more limited meaning.

Section 1 of Article 10, of the Constitution of Wisconsin vests the supervision of public instruction in a state superintendent and such other officers as the legislature shall direct.

The legislature has interpreted this provision of the constitution by placing the common schools and the free high schools under the supervision of the state superintendent. The meaning of the words, “public school” as used in our statutes may be noted by a few examples:

Chapter 439, Laws of 1901, in fixing the qualifications of teachers provides that teachers in certain graded schools shall have had one year’s successful experience as a teacher in the public schools of Wisconsin. These words as here used evidently apply only to the common schools and free high schools.

The same may be said of these words as used in Chapter 69 Laws of 1903, which also relates to the qualification of teachers.

Chapter 171, Laws of 1901, requires that graduates of colleges and universities in order that their diplomas may become an authorization to teach in the public schools of this state shall present them to the state superintendent of public instruction for counter signature and shall at the same time present evidence of successful teaching for a certain time in the public schools. This provision has never been construed

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as applying to the state normal schools and state university. That is, a graduate of a normal school who had taught for many years perhaps in a normal school would not be entitled to have his diploma countersigned and thus become a life certificate to teach in the public schools until he had taught the required time in the public schools.

Section 702a as amended by Chapter 351 Laws of 1899, 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 a public school therein," etc.

The words "public school" as here used could not possibly be construed to include any of the state charitable and penal institutions.

Section 509 Wis. Stats. of 1898, provides that the state superintendent may furnish to any school district or to any school or district department thereof, one copy of Webster's International Dictionary, upon certain conditions. The section also provides that the state superintendent may also upon certain conditions sell the dictionary to any of the "charitable, educational, reformatory or penal institutions of the state." This clearly indicates that the legislature has placed the common or districts schools and the free high schools in a separate and distinct class from the educational institutions under the supervision of the state board of control.

Permit me to quote a few decisions from other states:

"Public schools, as these words are used in the Constitution and laws of Massachusetts are not limited to schools of the lowest grades. The words 'public schools' are synonymous with 'common schools,' in the broadest sense as used in the constitutional amendment. *Jenkins vs Inhabitants of Andover*, 103 Mass. 94.

"Public schools as used in the constitution, providing that all moneys raised by taxation in towns and city for the support of public schools shall be applied to and expended on no other schools than those which are conducted according to law, cannot be construed as applying to the higher seminaries of learning such as academies and colleges."

Merrick vs Inhabitants of Amherst, 94 Mass. 500.

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"The term 'public school' as used in a deed conveying land to the inhabitants of a town for the establishment of a public school, does not include a state normal school. Applicants for admission to this are required to sign a declaration to teach in the public schools of the state."

Board of Regents vs Painter, 102 Mo. 464.

"In a statute providing that the board of education in each state shall select the best scholars from each academy and each public school of their respective counties or cities as candidates for the university scholarship, by the words 'public school' the legislature intended common schools only and normal schools are not included. It is true that in an enlarged sense normal schools are public schools inasmuch as any citizen of the state possessing requisite qualifications and being selected as provided by law, may be admitted to them. In the same sense colleges are public schools, but clearly they are not embraced in the act. The object of normal schools is to give instruction in the art of teaching. The distinction between them and the common schools is marked."

Gordon vs Cornes, 47 N. Y. 608.

In the section under consideration the legislature has used the words "All presidents, deans, principals, professors, instructors, scientific staff of teachers in the university, normal or public schools." Had the law makers intended the use of these words in their broadest meaning they would instead of using the words "or public schools" have said "and other public schools of the state." It is clear to my mind that the legislature has used the words "public schools" in Chapter 363 Laws of 1905, in the same restricted sense in which they are found so many times in the statutes of the state.

I am therefore of the opinion that the provisions of this chapter placing teachers in the university, normal or public schools in the unclassified list, does not include teachers employed in the state institutions under the supervision of the state board of control.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Building Associations.—Capital stock. In issuing new series of stock of building associations the old stock which has been forfeited, retired or surrendered would not be counted in determining whether ass'n has issued entire stock which is authorized under the articles.

Nov. 14, 1905.

HONORABLE M. C. BERGH,

Commissioner of Banking.

DEAR SIR—I am in receipt of yours of the 14th inst., inclosing the letter of Mr. C. E. Buell, with the request that I give you my opinion upon the question asked by him.

Mr. Buell's question is as follows: By the statute the articles of incorporation have to designate the amount of the capital stock of a building association. The stock is issued in series and, as the series mature, the stock is retired, and the question is, whether all the shares of stock that have been issued since the organization of an association shall be counted in determining whether or not the association has issued the entire stock which it is authorized to issue under its articles, or whether only the series of stock outstanding at any particular time upon which payments are being made should be counted.

Under sec. 2012 Wis. stats. 1898, as amended by chap. 156, laws of 1899, the capital stock of a building association cannot exceed five million dollars, except that, when the demand for loans exceeds the income of the association applicable for loans, then the association may issue its paid-up stock to an amount sufficient to meet such demand for loans.

Section 2014 Wis. stats. 1898 provides when a member may forfeit his shares of stock, and section 2014-1, as amended, provides when a member may withdraw his unpledged shares, and section 2014-3 provides when any series of stock shall have reached its matured value, payment of dues thereon shall cease. Then section 2013 provides that all shares withdrawn, forfeited, retired or surrendered shall be canceled and become the property of the association and, in lieu of the same, new shares may be issued in any subsequent series. After these forfeited, retired or surrendered shares become the property of the association, it is clearly provided that, in lieu of the same, new shares may be issued. In issuing the new shares, the old stock which has been forfeited, retired or surrendered would

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not, in my opinion, be counted, under these provisions of the statute.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Township Libraries, Contracts, Books. etc.—Notice to bidders to supply books must contain clear and complete statement of conditions under which they are to be supplied and date on which bids must be placed on file and opened.

Nov. 14, 1905.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR—I have examined the suggestions and directions "To bidders for the contract to supply books for township libraries for the State of Wisconsin."

I desire to suggest a few changes which I think should be made.

Chapter 243, quoted in the directions, provides that a clear and complete statement of the conditions under which the books and periodicals are to be supplied shall be furnished to dealers and the date on which the bids must be placed on file and opened. The directions do not give the date when the bids shall be placed on file. They give only the date when the bids will be opened.

The chapter referred to contemplates the making of a contract. You say, "The committee will require that there shall be included in the bond the following articles:" This, in my opinion, should read, "shall be included in the contract."

The 8th number should be stricken out, viz., "The committee reserves the right to reject any and all bids." It is inserted in your directions as one of the provisions of the bond, but it would not be proper in the bond, nor would it be proper to insert it in the contract, as the contract will not be made until after the successful bidder is named. This sentence should be preserved, but not in its present connection.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Vetrinary, Health.—Health officer supervising slaughter of diseased herd of cattle entitled to no compensation. Expenses allowed and paid by town.

MR. J. K. CAREY,

November 14, 1905.

District Attorney,

Darlington, Wis.

DEAR SIR—Your favor of November 11th, is received. You state that in the Town of Argyle the State Vetrinary ordered the slaughter of a heard of cattle that were suffering from a contagious disease. The slaughter was conducted under the supervision of the local health officer in conformity to the law. The health officer now brings a claim against the county for services for the sum of \$200. You inquire whether this is a proper charge against the county or whether the state or town in which the slaughter of cattle was done should pay such officer for his services.

In answer to your inquiry I will say that the only provision that I find for the payment of the officers in proceedings of this nature is found in Section 6, Chapter 440 of the Laws of 1901, which provides:

“The justice of the peace and other officers who may perform any duty hereunder, shall have the same fees as are allowed by law in criminal proceedings in justice courts, and shall be paid by the county in which their services are performed.”

The question is this, do the words “other officers” as used in said Section include health officers? I am not aware of any criminal proceedings in which a health officer is allowed any fees and it seems to me that the statute contemplates providing for such officers as sheriff, constable or marshall, who may serve papers in proceedings of this nature. There being no authority in the statute for making the county liable for the services of the health officer such county will not be liable for such services.

Section 1421, W. S. 1898, provides that expenses incurred by health officer are chargeable to the towns, cities or villages in which the same occur. Under this section it seems the expenses of the health officer would be borne by the town in which the expenses were incurred. I am not aware of any

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statute which provides for any compensation for a health officer in a town or village. The commissioner of health in cities is paid by a salary as provided in Section 925, Subdivision 111, Wis. Stats. 1898.

Under Section 850, R. S. the supervisors of a town are allowed two dollars per day when in the service of the town. The health officer when he is also a supervisor of the town may under Section 850 R. S., receive two dollars per day, as provided therein, but I am not aware of any law which provides for any compensation to a health officer unless such health officer is also a supervisor of the town. If there is no provision in the statute which authorizes him to charge a fee or which provides for compensation in any way, he will fall under the general rule that such services are to be performed without any compensation, the same as the director of a school board. If the health officer in the case of which you speak had expenses, it is my opinion that the town will be liable for the same under Section 1421, but he is not entitled to receive compensation for his services. Neither do I find any statute which would make the state liable for compensation in a case like this.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Subpoena, District Attorneys, Fees, Sheriffs.—1. County not liable for extra compensation that expert accountant asks in addition to his regular witness fees.

2. Accounts of agents appointed by governor to receive fugitives from justice should be audited and paid from treasury of county from which such fugitive may have fled. No allowance made for mileage.

3. Sheriffs shall account for fees in civil as well as criminal cases.

W. K. PARKINSON,

November 15, 1905.

District Attorney, Phillips, Wis.

DEAR SIR—Your favor of November 11th, is duly received. You inquire,

1st. "Is the county liable for compensatory fees of an expert accountant subpoenaed by the district attorney to

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give expert testimony on behalf of the state in a criminal prosecution, the expert in the case in question, having been sworn and attended court three days."

2nd. "Where a special agent of the state is authorized by requisition of the governor to receive a fugitive and in pursuit of such fugitive the special agent traces him into the State of Wisconsin, is the county liable for the expenses and per diem of the agent while in pursuit in this state."

"3rd. "The sheriff of Price County is paid a salary in accordance with Chapter 217, Laws of 1901. He has paid to the county treasurer "all fees per diem and other emoluments of whatever kind received by him" in criminal actions and in civil actions where the county of Price is a party. The county insists that he must account to the county for all fees and emoluments received by him as an officer, even though the litigation is civil and the county in no way interested, or a party." You inquire whether the decision of the committee is correct.

In answer to your first question, I will say that it is my opinion that the county is not liable for the extra compensation that an expert accountant asks in addition to his regular witness fees. I am aware of no statute allowing extra fees for the testimony of an expert, and in the absence of such a statute I believe the county is not liable for them. I believe this to be the law, although there are cases in the courts holding the other way. Our court has been very careful in matters of this kind. See the case of Frederick vs. Douglas County, 96 Wis., 411. Also cases cited under Section 4061 W. S. 1898, and the note to the case in the 27th L. R. A., 669.

The cases in Indiana hold the other way, but the legislature of that state passed a statute after those decisions were made which provides that a witness who is an expert in any art, science, trade, profession or mystery may be compelled to appear and testify to an opinion as such expert in relation to any matter wherever such opinion is material evidence relevant to any issue or trial before a court or jury, without payment or tender of compensation other than the per diem and mileage allowed by law to witnesses.

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In answer to your second question I will say, that under Section 4843, the governor is empowered to appoint a special agent to receive fugitives from justice, and it further provides, "And the accounts of the agents appointed for such purpose should in all cases be audited by the county board of supervisors from which such fugitive may have fled and paid from the treasury of such county. The compensation of such agents shall be \$8.00 per day for the time necessarily devoted to the performance of his duties and his actual and necessary expenses for such time, which compensation and expenses shall be allowed by the county board upon the presentation thereto of an itemized and verified account, stating the number of days he was engaged, the number of miles travel and each item of expense incurred as and while acting as such agent. No allowance whatever shall be made as mileage."

It seems to me that when the special agent appointed under this section finds that the fugitive has escaped into this state, and while in pursuit of such fugitive he captures him, it seems to me to be a proper charge against the county, under this section. Of course if such agent should incur a great deal of expense and spend a great deal of time in pursuit of a fugitive from justice in this state, it may be a question whether he should not have turned the matter over to the sheriff of the county from which such fugitive escaped, but otherwise it is my opinion that the expenses so incurred are properly charged against the county.

In answer to your third question, I will say that it is almost impossible for me to give an opinion that will be of value to you without having before me a copy of the resolution of the county board in regard to this matter. It depends a great deal upon the wording of the resolution which the county board has passed on this subject. See, the case of *Sommers vs. Erickson*, 120 Wis., 335. It is somewhat difficult to understand the reasoning of said case, but I have found by looking up the records that the resolution of the county board in that case provided that the expenses of the sheriff should be allowed by the county board and paid by the county. I am inclined to think that your sheriff will be compelled to turn over the fees in the civil cases as well as in the criminal cases, but as I have not a copy of resolution before me I would request you to send

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me a copy and on receipt of the same I will then give you my opinion on this question.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Millers Mutual Insurance Cos.—Members may be both directors and other officers as President, Vice-President or Secretary.

2. Any number of persons, not less than nine, may organize such corporation.

3. President, Vice-President, Secretary or Treasurer may or may not be directors as association may decide.

November 15, 1905.

HON. ZENO M. HOST,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—Your communication of the 3rd inst., enclosing a letter from Herbert Cunningham Agency of Janesville, Wisconsin, has been received. Section 1941a Wis. Stats. relating to the organization of miller's and manufacturer's mutual insurance corporations provides that any number of persons, not less than nine, engaged in the business of milling or manufacturing may form a corporation for the purpose of insuring upon the mutual plan. The section provides that the first nine persons signing the articles of organization shall be directors until the first annual meeting, at which time nine directors shall be elected. The section also provides that the officers of said company shall be in addition to the directors, a president, vice-president, secretary and treasurer.

The Cunningham agency asks three questions:

1st. Are there to be nine directors of said company, and in addition to this, four officers, making a total of thirteen?"

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2nd. May the four officers mentioned be directors in addition to being officers, thus making only nine altogether? or

3rd. Does the law contemplate that possibly some of the officers may not be directors, for instance, might not the president and secretary be directors and the vice-president and treasurer not directors?

In reply to these questions I will say that there seems to be nothing in the law providing for the organization of such insurance companies, to prohibit members of the association from being both directors and also other officers such as president, vice president or secretary as the organization may choose. The law provides that any number of persons not less than nine, may organize such a corporation and certainly if there were but nine members in the association the officers would also have to be directors.

I am of the opinion that the president, vice-president, secretary and treasurer may be or may not be directors, as the association shall decide.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Capitol Commission.—Must include terraces in 75,000 feet included in new building. Commission may make slight modifications in plans. Act providing for appropriation does not contemplate completion without further legislation. Commission authorized to apply to commissioners of Public Lands for loans. Legislature may authorize loans from trust funds to administrative officers for such purpose. Other provisions relating to erection of new capitol building.

November 16, 1905.

HONORABLE ROBERT M. LAFOLLETTE,
Governor of Wisconsin.

DEAR SIR—I am in receipt of yours of the 16th inst., in which you say that, by request of the President of the Capitol Improvement Commission, you submit to me for my opinion certain questions with respect to the proper construction to be placed upon Chapter 516 of the Laws of 1905.

The questions submitted are as follows:

“1. In that part of paragraph 5 of Chapter 516, Laws of 1905, reading as follows: ‘This act shall not contemplate a structure, when fully completed, covering more than 75,000 square feet *over all* outside of the sections bearing the dome,’ etc., do the words *over all* include that portion outside of foundation walls proper, consisting of the terrace walls and territory, and such construction as might be deemed advisable, opening into the basement through the terrace area?”

The purpose of Sec. 5 is no doubt to prescribe very carefully, first, the space which may be occupied by the capitol building, and, second, the number of cubic feet which may be contained in the structure after it is fully completed. The design of the whole act is to provide for the erection and completion finally of a new capitol building of the dimensions specified in said section.

As terraces are now constructed, with space underneath for rooms and with foundation walls to support them, it appears to me that the words “over all” must be intended to include the space occupied by the terraces, and that the Commission would have to include the terraces in the 75,000 square feet provided for the space to be covered by the building.

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"2. Do the words in paragraph 3 of such chapter, 'The commission, after a new competition shall adopt one of the plans received therein, or in any further competition which may be ordered for a state capitol,' etc., preclude the commission from exercising its discretion as to changes in a plan presented? Must it proceed with constitutional work absolutely according to some competitor's plan?"

I am of the opinion that the language of said section, when reasonably construed with reference to the powers conferred upon the Commission by other parts of the act and by Chap. 399, Laws of 1903, would not preclude the Commission from making *any* change in the plan adopted. Such a strained construction of the language would be unreasonable. At the same time, after the plan is adopted, the Commission could not, in my opinion, make any very material change in it. As to slight modifications, such authority might be implied, but to change the general plan or provide a new one, or to materially enlarge the plan or increase the expense, after its adoption, is not permitted. Some discretion must be invested in the Commission, to meet unforeseen contingencies that might arise. It would have been much better if the act had specifically vested some discretion in the Commission as to these matters; but, as it did not, I think it may be implied from the fact that the Commission is invested with the responsible duty of providing for the building of the capitol.

"3. Does this language of paragraph 7 of such chapter 'The Commission is empowered to employ an architect . . . for the execution and supervision . . . of the work herein provided for,' restrict the engagement to employment to build the one or two wings, which the Commission is authorized to cause to be constructed without further legislation, so no assurance can be given the author of the plan adopted that he will be employed for further work?"

I think Sec. 7 only authorizes the employment of an architect to supervise the building of that portion of the work provided for in Section. 7. The act does not contemplate the completion of a new capitol without further legislation. The Legislature has provided for the present erection of one sec-

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tion, on the westerly side of the building, with a limit as to the size of the structure.

"Referring to the following language in paragraph 9 of such chapter: 'The Commission are hereby authorized to apply to the Commissioners of Public Lands for loans, and said Commissioners are hereby authorized from time to time to loan to said Commission, subject to the provisions of the law, such part of any unused state funds as they may have on hand,' etc.:

(a) Do the words, 'any unused state funds (as) they may have on hand,' refer to trust funds carried in the state treasury under the administration of the Commissioners of Public Lands, as regards investing the same?"

I think the words referred to in this question are intended to cover a loan of money from the Commissioners of Public Lands from the trust funds and from the general fund also. The Commission is authorized to apply to the Commissioners of Public Lands for loans, and said Commissioners are authorized from time to time to loan said Commission, subject to the provisions of the law, such part of any unused state funds as they may have on hand, up to the amount of \$200,000, such loans to be repaid from the appropriation made by the act, with interest on such loans, if made from other than trust funds, at the rate required by the State Treasurer of banks on his deposits therein. Of course the Commission does not have on hand, for the purpose of loans, any other than trust funds, and it is manifestly absurd to require the Commissioners of Public Lands to loan from the general fund, but nothing else can be read out of the words of the act, because the Commissioners are to loan subject to the provision of law. The provisions of law are that the Commissioners may loan from the trust funds, at $3\frac{1}{2}$ per cent. That other funds are contemplated in certain from the words of the act, which provides that interest must be paid, if loans are made from other than trust funds, at the rate of $2\frac{1}{2}$ per cent, as such is the rate paid by banks holding state deposits.

"(b) Can the State use the state funds in the form of a loan to an administrative commission having charge of a purely state matter, such as the building of a state capitol?"

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I suppose you mean by this question, can the State use the trust funds in the manner specified in the question. This is a difficult question and one upon which I cannot at this time give any answer which satisfies me. The constitution of the state (Art. X, Sec. 8) provides that

“The Commissioners of Public Lands shall invest all moneys arising from the sale of school and university lands in such manner as the legislature shall provide.”

In this act the Legislature has provided that the Commissioners of Public Lands may loan the trust funds to the Capitol Commission. Divested, however, of any circumlocution, the act provides that the State may borrow from the State as trustee, the funds in question, paying interest thereon. That is, it may borrow from itself, being both borrower and lender. However, I am of the opinion that, while the State is a trustee of these funds, the legislature has the power to authorize these administrative officers to borrow the funds, provided, of course, provision is made by which the State is to refund the amount borrowed, with interest.

“(c) If in answer to the first and second propositions you say ‘yes,’ wherein does the use of such trust funds for the purpose of building a state capitol differ from using such funds for any other state expense?”

I do not think that the use of the trust funds of the state in the manner provided for by the act for the purpose of building a state capitol does differ from using such funds in the same manner for any other state expense.

“(d) Wherein would the use of such trust funds in the manner contemplated differ from a direct appropriation out of such trust funds for the purpose of building a state capitol, with a provision for reimbursement of the fund at some time in the future, with interest, from state revenues of some sort?”

In answer to this question I would say that there is a difference, in my opinion, from a direct appropriation of the trust funds as provided and a provision by which those trust funds are borrowed by the State. In the first place, the constitutional provision requires these funds, when invested, or, in other

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words, used, to be invested under the supervision of the constitutional authority, viz., the Commissioners of Public Lands. If the Legislature appropriated them directly, the Commissioners of Public Lands would have nothing to say about the investment. The Legislature would have the power to repeal the act by which the appropriation was made, while, if the Commissioners invested these funds, it could only be done by virtue of a contract between two parties, which would not be subject to a repeal by the Legislature.

“(e) If to the last proposition you say there is no difference, would it be competent for the Legislature to make an appropriation of such funds for ordinary expenditures, with a provision for subsequent reimbursement of the fund from state revenues?”

In answer to this question I would say that, in my opinion, it would not be competent for the Legislature to make a direct appropriation, for state use of the trust funds, unless it should be provided that the sum be borrowed in the regular way, through the Commissioners of Public Lands and provision made for refunding by the State.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Normal Schools.—Appropriations. Construction of Chap. 175, Laws of 1905.

November 22, 1905.

HON. ROBERT M. LA FOLLETTE,
Madison, Wisconsin.

DEAR SIR—Pursuant to your verbal request that I give you my opinion as to whether or not the board of regents of the Normal Schools, who are authorized under Chapter 175 Laws of 1905, to sell the present normal school building and site at Platteville, are authorized after said sale is made to use the money received therefor in building said normal school at Platteville under the provisions of Section 2 of said chapter, I will say, that Section 2, of Chapter 175, Laws of 1905, appropriates from the general fund to the normal school fund income

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the sum of \$100,000, together with a sum appropriated in 1901, amounting to \$30,000 to be used for the erection of a state normal school building at Platteville, upon land now owned by the state. As the sum of \$30,000 is provided for the erection and equipping and furnishing the building, no further sum could be appropriated for that purpose, were it not for the latter provision of the section which authorizes the board of regents to sell the old normal school building "and use the money received therefor with the other money mentioned in this section for the purpose of erecting the building as herein provided." No provision is made in the act for any disposition of the amount received for the old school building, except that it shall be used in the erection of the new. No other limitation is found in the act as to the amount which may be used in the erection of this building except those I have referred to. It seems to me that it is clear that both these sums may be used in the discretion of the board for the erection of the new normal school building and the equipment and furnishing therefore. If anything else was intended it is not expressed in the act and no provision is made for a disposition of the proceeds of the sale, in any other manner.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Charters.—Board of trustees of Beloit College have power to make amendment to charter.

November 23, 1905.

HON. W. L. HOUSER,

Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of November 20th, together with the proposed amendment to the Articles of Incorporation of Beloit College, with a copy of the present articles of incorporation of said college. You state that the corporation was formed under a special act of the legislature, passed February 2nd, 1846, which act provides that "the legislature shall have full power to alter, amend or repeal this act at any time," and you inquire whether or not the board of

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trustees of said college has the power to pass the amendment submitted and in case they have such power whether or not they have followed a legal course in passing said amendment. You also state that you find in the records of your department that amendments to the articles of incorporation of the said college have been filed three separate times, in 1890, 1893 and 1895.

In answer to your inquiry I will say that Section 1790 Stats. 1898, provides that any corporation organized under any special charter for any of the purposes for which corporations may be formed under this chapter, may amend its charter or articles of corporation according to the provisions of section 1774. I am of the opinion that the trustees have the power to make the amendment submitted and that they have followed a legal course in so amending their charter. I am aware of the fact that Section 1774, as amended by Chapter 507, laws of 1905, provides, "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."

I do not think that the provision in said charter reserving to the legislature the power to alter, amend or repeal such charter is prescribing a mode of amending the same as contemplated by Section 1774. It was simply a reservation to the legislature of the right to repeal, alter or amend said charter at any future date.

I am therefore of the opinion that said amendment has been legally made. Enclosed I return said proposed amendment.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Bastardy.—Commitment.. Where judgment has been rendered, costs taxed and judgment fully completed in suit or action and defendant does not comply with terms he shall be committed to county jail, house of correction, or workhouse. Execution on defendant and sureties on bond may be resorted to.

Nov. 24, 1905.

F. J. REICHENBACH, *District Attorney,*
Black River Falls, Wis.

DEAR SIR—Your favor of the 21st inst. received and contents noted. You ask me to advise you as to the proper procedure for the enforcement of judgment in a bastardy case, where the defendant, after verdict and judgment have been rendered, costs taxed and judgment fully completed, has refused to conform or comply with any of the provisions of the judgment, and has refused and neglected to give a bond, as required by the judgment.

In reply I will say that the case as stated now appears to be controlled by the provisions of sec. 1536 Wis. stats. 1898, as amended by chap. 110, laws of 1905, and, in my opinion, the proper steps to be taken in such a case as you state would be, to have a commitment issued and have the defendant committed to the county jail, house of correction or workhouse, as provided in said chapter 110, laws of 1905.

In this connection, examine the case of *Sonneberg v. State*, 102 N. W. 233, and cases there cited.

In case a bond has been given, the further remedy is provided in sec. 1538 Wis. stats. 1898 by having execution issued against the defendant and his sureties on the bond.

It seems to me that, in the case you present, either or both these remedies may now be pursued, and I would suggest that you proceed immediately against the defendant in the manner indicated. If an appeal is taken to the Supreme Court, I will attend to it when it is reached there.

Trusting that this may answer your inquiry, I remain

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Bridges.—Tax proceeding under Chap. 288, Laws of 1905, held unconstitutional.

November 25, 1905.

HON. ROBERT M. LA FOLLETTE,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—As requested by you I will suggest what I believe to be a fatal defect in Chapter 288 Laws of 1905. This act is Section 1319, Stats. of 1898 as amended by Chapter 225 Laws of 1903, relating to county aid in building or repairing bridges. For several years the statute referred to has provided that whenever petition should be presented to the county board that any town in the county has voted to construct or repair a bridge wholly or partly within the town, and that such town has provided for the payment of one half the cost of such construction or repair, and that the cost of such bridge exceeds one eighth of one per centum of all the taxable property in the town according to its last equalized valuation, the county board shall appropriate the other one half of the cost of such bridge. It is provided by the act that when a tax is levied by the county for the purpose of paying its portion of the cost of the construction of such bridges no levy shall be made upon the property in any city or incorporated village that maintains its own bridges. This exemption from taxation applying to cities and incorporated villages maintaining their own bridges, was attacked in the court on the ground that it violated the provisions of Section 1, Article 8 of the Constitution, providing that the rule of taxation shall be uniform. However the Supreme Court in several cases upheld the law.

See, *State ex rel Woodward vs Sauk*, 70 Wis. 491.

State ex rel Rochester vs Racine County, 70 Wis. 443.

State ex rel Spring Lake vs Pierce County, 71 Wis. 321.

Battles vs Dahl, 113 Wis. 357.

In the case last cited it appears that a tax was levied by the county board upon the taxable property of the Village of Prairie du Sac, upon the theory that it did not in fact have any bridges to maintain and the question presented to the supreme court was, did the county board have authority un-

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der Section 1319 to levy the bridge tax in question upon the taxable property of the village?

The court said in discussing the case:

"The plaintiff seeks to justify the imposition of the tax in question on the ground that the exemption only applies to such villages as in fact have bridges within their limits, which they maintain. We see at once that such a classification is adventitious and artificial, depending upon the circumstances of whether it has a stream or gully within its limits which requires a bridge. It is based entirely upon existing circumstances, and nothing short of an earthquake will permit additions to it. It singles out a few villages, which, by the mere circumstance of location or absence of streams within their limits, are carried outside of the general class, and are made to assume burdens because of that fact."

The court sustained the law on the ground that the provision of Section 1319, which provides that nothing therein contained shall authorize the levy of any tax upon the property of any city or incorporated village that maintains its own bridges, apply to all such cities and villages as were bound by law to maintain their own bridges, but expressly held that if said section was intended to exempt only those villages and cities that in fact did maintain their own bridges, or in other words those having bridges to maintain, the law would be unconstitutional and void, as such a classification would be based arbitrarily upon the fact as to whether or not a gully or stream existed in such city or village. The court said that the proper interpretation of the act, and one not out of harmony with the constitutional requirements, is that the exemption applies to such cities and villages as are required by law to maintain their own bridges. This was the condition of the act and of the law prior to the passage of Chapter 288 Laws of 1905. By this act that portion of Section 1319 as it existed prior to the amendment was changed so as to read as follows:

"Provided that nothing herein contained shall authorize the levy of any tax upon the property in any city or incorporated village that maintains within its corporate limits any bridge or bridge, to construct which it has assessed

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the taxable property in such city or incorporated village to an amount which equals or exceeds one-eighth of one per centum of all the taxable property in such city or incorporated village according to the last equalized valuation; provided that supervisors from such cities or villages, as maintain their own bridges, shall have no vote upon the granting or determining of such petitions or in providing a tax therefor."

So it will be seen that by the amendment, the exemption of the village or city is by express terms of the act made to depend upon the fact as to whether such corporation maintains within its corporate limits, any bridge or bridges in fact, and whether or not it has levied a tax equal to one eighth of one per centum of all taxable property in such city or incorporated village, for the purpose of constructing the bridge. This in my opinion makes the act unconstitutional within the doctrine of *Battles vs Dahl*. The act also is giving county boards and district attorneys a good deal of trouble on account of the fact that it is uncertain in some of its provisions. The exemption applies to a city or village that maintains within its corporate limits a bridge or bridges to construct which it has assessed its taxable property to the amount of one-eighth of one per centum of all the taxable property in said city or village, according to the last equalized valuation. No time is stated within which the tax must have been levied. Would a tax levied twenty years ago for the purpose of building the bridge, to the amount specified satisfy the provisions of the act? The exemption applies only to those bridges, even if maintained by the city or village, where the one-eighth of one per centum has been levied, but the provision in regard to the vote of the supervisors from cities and villages maintaining their own bridges, provide that they shall not vote upon the question of levying a tax thereon, if the supervisor comes from a city or village maintaining its own bridges. If a city maintains its own bridge but has not levied the requisite amount of tax to comply with the provisions, it is not exempt and it is claimed by some that this act forbidding the supervisor to vote on the question of raising taxes, would deny such supervisor the right to vote, if a city maintains its own bridge, even though it is taxed by the

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county board under the act, and there is some ground for such contention as you will see, in the provisions of the act.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Peddlers.—1. A person traveling about and taking orders for goods by sample which orders are afterward delivered by solicitor is not a peddler.

2. Persons who take orders and fill them later from stock brought to town, are not peddlers.

Nov. 27, 1905.

C. D. JACKSON, *District Attorney,*
Oshkosh, Wis.

DEAR SIR—By telephone message today you requested my opinion as to whether, in the following cases, the person operating is required to take out a state peddler's license under the provisions of chap. 490 of the laws of 1905:

1. Where such person travels about in the city with samples of goods only, taking orders therefor, and who thereafter sends for the goods, delivers them when received and collects the agreed purchase price.

2. When such person brings a stock of goods or number of articles of the same kind to the city, does not open a place of business, but travels about the city with, and exhibits, samples of such goods, soliciting and taking orders therefor, which he thereafter fills from the stock or number of such articles he has on hand.

Replying to your first question, I will say that a peddler is defined by Webster as, "One who carries about small commodities on his back or in a cart or wagon and sells them;" by Rapaje and Lawrence the word is defined as, "A person who carries goods from place to place for sale."

Hawkers and peddlers are itinerant or traveling traders who carry goods about for sale.

Merriman v. Langdon, 10 Conn. 460,

Comm. v. Farnum, 114 Mass. 277,

Page v. State, 6 Mo. 205,

Cincinnati v. Bryson, 15 Ohio 625,

Davenport v. Rice 75 Iowa 74.

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It has been held in quite a number of cases, among which we cite the following, that a salesman who goes from house to house carrying with him samples of goods or articles and who takes orders therefor, which are filled by subsequent delivery, is not a peddler.

Ballou v. State, 87 Ala. 144; 6 So. Rep. 393,
State v. Lee, 113 N. C. 68; 18 S. E. 713,
State v. Gibbs, 20 S. E. 172,
In re Flynn, 57 Fed. 496,
Wrought Iron Range Co. v. Johnson, 84 Ga. 754; 11
S. E. 233; 8 L. R. A. 273,
McClellan v. Marietta, 96 Ga. 749; 22 S. E. 320, 329,
City of Elgin v. Pickard, 24 Ill. App. 340,
Emmons v. City of Lewiston, 132 Ill. 380,
Village of Cerro Gordo v. Rollins, 135 Ill. 36,
City of Olney v. Todd, 47 Ill. 439,
Town of Spencer v. Whiting, 68 Iowa 678,
Kansas v. Collins, 34 Kans. 434,
Comm. v. Jones, 70 Ky. 502,
Burbank v. McDuffy, 65 Me. 135,
Wausau v. Heideman, 119 Wis. 244,

and many other cases are to the same effect. The only exception I find to this rule is that of *Graff v. City of Rushville*, 107 Ind. 502; 8 N. E. 609. I therefore conclude that a person traveling about and taking orders for goods by sample, which orders are afterwards filled by the solicitor, is not a peddler within the meaning of said chap. 490, laws of 1905, and is not required to take out a state license for the privilege of engaging in such business.

Replying to your second inquiry, I will say that I do not find in the reports I have been able to examine that any distinction is made between persons who travel about and solicit orders for goods and fill them from a stock or supply which they have brought with them to the town in which they are soliciting, those who, after obtaining the orders, send for the goods and have them delivered. As I understand it, the sale and delivery must occur at the same time in order to make the person so operating a peddler. I think you will find it so laid down in some of the cases above cited.

This being so, it would probably be held that, unless the

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sale and delivery of the article occurred at the same time, the person so selling would not be regarded as a peddler or be required to take out a license and pay a fee; but, if such a state of facts should be brought to your attention and you are requested to prosecute and it appears to you that this method of doing business is adopted for the apparent purpose of evading the provisions of chap. 490, laws of 1905, I would suggest that you prosecute such case for the purpose of obtaining a ruling upon that question, particularly if the sale and delivery take place close together.

Perhaps a person so bringing a stock or quantity of goods to a city and immediately engaging in selling them by canvassing and soliciting orders might come under the provision of the said act relating to transient merchants and be required to pay the license provided therein to be paid by such transient merchants. However, I would call your attention to the case of *Wausau v. Heideman*, 119 Wis. 244 and the cases cited there, which appear to negative that proposition.

You requested a reply to your telephone message so that it would be received at Oshkosh tomorrow, and I have given you such authorities upon the questions presented as I have been able to obtain in the short time permitted for writing you, and trusting that this and the case I have cited will give you an answer to your inquiries, I am

Very truly yours,

L. M. STURDEVANT,

Attorney General.

Taxation. Remedies.—Collection of railroad taxes.

November 29, 1905.

GOVERNOR ROBERT M. LA FOLLETTE,
Madison, Wisconsin.

DEAR SIR—Mr. Hannan told me yesterday that you desired that I should make some suggestions to you in regard to some more legislation which would afford a better remedy to the state for the enforcement of the payment of the railroad taxes. During the last session of our legislature, I called this matter to the attention of Judge Gilson of the tax commission, but he seemed to be afraid of the enactment of any act which would

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deny an equitable remedy to restrain the collection of a tax even as against the state. The present ad valorem law gives a right of action in equity to enjoin the election of the tax, in all probability, although such right of action is not specifically given. Under Section 4, of Chapter 216 Laws of 1905, the railroad company is also given an action at law within six months after the payment of the tax to recover back "in the circuit court of the state," such part of the tax as shall exceed the amount the company should have paid.

These certainly are remedies sufficient for the railroad company. The only remedies I could suggest, would be,

First: To provide a penalty for failure to pay the taxes when due of a sufficient amount to enforce collection. Of course this penalty could not be collected if the taxes levied were finally adjudged to be illegal.

Second: An independent act providing that no action should be brought at law or in equity to set aside the assessment of the tax until payment of the amount of the tax had been made, but it is quite probable that such a law would not reach a case where a tax should be levied without jurisdiction or where actual fraud in the levy of the tax could be shown, and it might be of doubtful validity where as under our statute a tax is made a lien upon the property of the corporation. There appears to be a great diversity in the decisions of the courts over some of these propositions.

In the case of *Snyder vs Marks*, 109 U. S. 189, it was held that the provision requiring the payment of internal revenue before suit could be brought to recover the amount was valid and the remedy exclusive. In Georgia the courts are forbidden to interfere with the collection of state taxes, but the prohibition will not be applied by the courts where the tax is wholly illegal.

Third: An act might be passed increasing the license fee to be paid to an amount which would approximately cover the amount of the tax finally levied, but any or all of these remedies might fail, if the corporation saw fit to disobey the law and refuse to pay their taxes for in such a case the state would be obliged to bring the actions and the matter would necessarily be delayed for some time pending a decision of the court.

You will see by referring to section 6, chapter 216 laws of 1905, that the state is without any remedy to enforce collection

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of taxes on its part, for that section only gives the attorney general the right to bring an action for forfeiture of the rights, privileges and franchises of the corporation, after the corporation for sixty days fails to pay the taxes after entry of final judgment dismissing in whole or in part any action of said company to restrain or set aside a tax or license fee. There is another provision by which action might be commenced by the state to foreclose a lien on the property of a railroad.

I think perhaps these suggestions will be of very little benefit to you but I really do not know what you wish in regard to the matter and I have had very little time to devote to it since Mr. Hannan spoke to me.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Statutes. "Shall" in statute referred to is mandatory.

November 29, 1905.

COL. JOHN HANNAN,

Private Secretary,

Madison, Wisconsin.

DEAR SIR—Your favor of November 28th, is received. Also the letter which you enclose therewith, from William Meredith, Eagle, Wis. You request me to look up the matter of which Mr. Meredith writes and to inform you as to my opinion in regard to the same. Mr. Meredith inquires whether or not the word "shall" in the sentence "Each district clerk shall and the director may attend such convention," as found in Chapter 105, of the Laws of 1905, is mandatory, compelling the clerk of the school board to attend the school board convention. Mr. Meredith also desires to know the decision of our supreme court on the word "shall" in the case of the Equitable Life Assurance Society of the United States vs. Host, as reported in 102 N. W. on Page 579.

In answer to your first inquiry, I will say that it is my opinion that the word, "shall" in said law is mandatory and requires the district clerk to attend the school board convention. The legislature in the same sentence used the word "may" which makes it permissive for the directors to attend such

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convention also. Had the legislature intended the word "shall" to be permissive only it would certainly not have used both the word "shall" and "may" in the same sentence in the manner in which they were used. .

In answer to his second question, I will say, that Section 1952, R. S. 1898, provides, that life insurance companies whose members are entitled to share in the surplus accumulations *may* make distributions thereof annually or once in two, three, four or five years, and in determining the amount of surplus to be distributed there *shall* be reserved an amount equal to the net value of the outstanding policies. The supreme court held that the use of the word "shall" in the section in relation to the reserve fund is imperative, while "may" in relation to distribution of the surplus is permissive.

Yours very truly,

L. M. STURDEVANT.

Attorney General.

Fees, Articles of Incorporation.—Every corporation organized under laws of this state must pay at least \$25. for filing articles unless articles specifically provide that "no dividend or pecuniary profits shall be declared to members."

HONORABLE W. L. HOUSEL,

Dec. 4, 1905.

Secretary of State.

DEAR SIR—Answering your inquiry of Dec. 2nd, in regard to the fees to be charged persons presenting articles of incorporation, and particularly in regard to the fees to be paid for filing articles of incorporation of the Society for the Support of Indigent Ministers, etc. I will say that Subd. 7 of Sec. 1772 Wis. Stats. 1898, as amended by Chapter 238 of the Laws of 1901, and as further amended by Chap. 507 of the Laws of 1905, provides, among other things in respect to the fees to be paid, as follows:

"Provided, that no fees 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,"

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and, in my opinion, it is necessary for every corporation organized under the laws of this state to pay at least \$25 fees for filing its articles, unless the articles specifically provide that "no dividend or pecuniary profits shall be declared to the members thereof."

I express this opinion, notwithstanding the argument that is made against such a construction by the letter of the Germania Publishing Co., dated Nov. 29th, 1905, in which an opposite view is taken.

It will be observed by examination of the statute that the two kinds of corporations described in the paragraph quoted, if two are intended to be described, are closely connected together in the description, without any separating punctuation marks, and in my opinion the following words apply to both the companies organized without capital stock and those organized exclusively for educational, benevolent, etc., purposes. Any other construction put upon this statute would, or might, apply to a large number of corporations to be organized, and a great many kinds of business to be carried on, without any payment of fees whatever to the State, and I am of the opinion that it was not the intent of the legislature that any such condition of affairs should be permitted.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Board of Regents—of University.—Has power to borrow money in anticipation of tax to be collected for its support or of receipt of such sum as has been appropriated by legislature but cannot exceed such amounts. State not responsible if University becomes insolvent from borrowing amounts in excess of those sums.

December 11th, 1905.

HONORABLE THOMAS MORRIS,

Chairman Joint Sub-Committee on Education,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 8th inst., in which you ask me for my opinion upon the following questions:

"1. Can the University borrow money and, if so, for what purpose and to what extent?"

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"2. If it can borrow money and there is no limitation upon the amount it can borrow, and, if it becomes insolvent, is the State liable to its creditors?"

The University was established as a corporation of learning under the title of "The University of Wisconsin." The government of the University is vested in a Board of Regents. This Board of Regents and their successors in office constitute a body corporate by the name of "The Regents of the University of Wisconsin," and, by the provisions of Sec. 379, Wis. Stats. 1898, it is provided that they "shall possess all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law."

You will note that the authority conferred upon the Board of Regents as a body corporate is not unlimited. They are to possess powers "necessary or convenient to accomplish the objects and perform the duties *prescribed by law*."

There can be no doubt that the University is subject to the laws of the state; that its powers may be defined by law; that it is a state institution and holds its property in trust for the use and benefit of the people of the state. As a corporation the Board of Regents do not own the property. The Commissioners of Public Lands are authorized to direct the State Treasurer from time to time to set apart, by way of loan to the fund known as "the university income," for university uses, uninvested moneys in the trust funds, for such period as in their judgment shall be prudent, such loans to be repaid to trust fund from the tax of two-sevenths of one mill on the dollar, levied under the provisions of said chapter.

(Chap. 320, Laws of 1905).

I think, however, that your question does not apply specifically to this provision in regard to borrowing money, but you desire to know whether the Regents of the University may borrow money in order to accomplish the objects and perform the duties prescribed by law.

In the case of *State ex rel. Priest v. Regents of University of Wisconsin*, 54 Wis., at P. 169, the court said, in speaking of the powers possessed by the Regents of the University:

"We are to remember now that it is not a contract with enumerated details that we are construing, but a charter granting power to 'govern' a university and to 'enact laws'

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for that purpose. These terms are in themselves of sweeping import; but they are accompanied by still others professing to confer all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law."

It appears, therefore, that the Regents of the University are invested with very great powers under the statutes. I have examined so far as my time would permit, the question of the limitation of these powers as interpreted by courts where similar powers have been under consideration. In the case of Regents of the University of the State of Minnesota v. Alexander, 7 Minn., 61, the court held that the Regents of the University are a public corporation for the purpose, among other things, of erecting a university building, and for that purpose, they could make all necessary contracts and give written evidence to creditors of debts incurred in and about the work, payable at a future day, but could not execute a negotiable promissory note in the commercial sense of that term, because they were restricted in their expenditures to a particular fund provided for them by the legislature and had no power to contract debts upon the credit of any other, and negotiable paper must be payable absolutely. It was also held that all persons dealing with them were chargeable with knowledge of the extent of their powers; that an action might be brought against them upon any contract which they had power to enter into concerning the erection of the university building, but a judgment recovered upon such contract would bind only the fund upon the face of which the credit was originally given.

It was also held that the title of the land reserved by Congress for the use and support of a state university is in the state, and not in the corporation, and all property acquired by the regents, with the funds placed at their disposal, is the property of the state, the corporation being merely a trustee or agent with specified powers to use it in a particular manner for a given end.

You will see, by examining the opinion in this case, that the powers conferred upon the regents were not so comprehensive as those conferred under our statute, but the case is instructive, nevertheless, upon the question under consideration. In South Dakota, under the act establishing an agricultural col-

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lege, the Board of Regents were empowered 'to do all things necessary to the successful operation of said school.' In construing this provision and the powers conferred, the court said:

"The authority of the board comes directly from the legislature, and we cannot believe that it was intended to invest this board with power to bind the state by contract to make future payments limited as to amount or time only by its own judgment of what was necessary to the successful operation' of the institution under its immediate supervision. Such power, if recognized and established, would leave the legislature only an auditing committee for the several boards immediately directing the several institutions of the state. 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 a school. When an appropriation is made by the legislature for the coming year, that must be taken by such board and those dealing with them as an authoritative expression of the limit of the state's obligation to pay. If contracts are made in excess of such limit, the legislature, and not the courts must be appealed to for relief."

Jewell Nursery Co v. State, 4 S. D. 213, 217.

The University of Wisconsin is supported by the State, either by direct appropriations made by the legislature, or by levy of a tax upon the property of the state. I think, therefore, that your first question should be answered, that the Board of Regents has the power to borrow money in anticipation of the collection of the tax provided to be collected for its support, or in 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.

It follows, therefore, from the answer to question number one that there is a limitation as to the amount that may be borrowed and that, if the Board of Regents exceed their powers in contracting debts or, in fact, in making any other contract, the State is not liable, if the institution becomes insolvent on

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account of money borrowed or contracts made in excess of the limitations indicated, the State is not responsible.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Fish and Game, Venison—Appeal to County Board.—If Chapter 449, Laws of 1903, is inconsistent with Chapter 437 Laws of 1903, it is repealed by implication. Unlawful to sell any part of carcass of deer in closed season..

No appeal lies under Sec. 1338 when supervisors do not act on question of repair but refuse to build a bridge.

Dec. 12, 1905.

W. K. PARKINSON, *District Attorney,*
Phillips, Wis.

DEAR SIR—I am in receipt of your letter of the 9th inst., in which you ask me for my opinion upon the following questions.:

“1. Is it lawful to sell venison between the 12th day November and the 3d day of December—”

Answer: No.

“2. Can Sec. 25, Chap. 437, Laws of 1903, be reconciled with Chap. 449, Laws of 1903?”

As I read these two statutes referred to, I realize that their provisions overlap: that is, Sec. 25, Chap. 437, makes it unlawful to sell a part of the carcass of a deer during the closed season, and Chap. 449 makes it unlawful to sell the same at any time. The two acts are not necessarily inconsistent, except, perhaps, in the fact that one provides a different penalty than the other. Chap. 449 is very much more comprehensive in its provisions and covers, not only what the other section covers, but many other things. However, there need be no trouble with these two chapters, even if they are not to be reconciled, since the first one referred to became a law on the first day of June, 1903 and the latter on the third day of June, 1903. If Chap. 449 is inconsistent with the first one, it is repealed by implication, since the acts took effect from the date of publication.

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"3. The facts upon which you ask my opinion under this question are, as I understand them, that the town of Ogema in your county, by a vote refused to build a stone arch bridge across a certain stream in said town, where an old bridge was out of repair. No vote was taken on the question of repairing the old bridge or building a bridge other than a stone arch bridge. An appeal from the decision of the electors was taken to the county board pursuant to Sec. 1338 Wis. Stats. 1898. The county board appointed a committee to investigate the matter and the committee determined that a stone arch bridge ought to be built, which will cost about three thousand dollars.

The records of the town meeting fail to show affirmatively that the electors refused to repair the old bridge, but do show that they refused to build a stone arch bridge. The notice of appeal recites that, by majority vote of the electors of the town, it refused to "repair and rebuild" said bridge. The question is, whether these proceedings are such as to make the town liable in case the chairman of the county board proceeds to have the bridge built and keeps an accurate account of the expense thereof.

The answer to this question, it seems to me, depends upon what construction is placed upon the words in Sec. 1338 providing for an appeal to the county board where any town, by its officers or majority vote of electors, "refuse to repair any public highway or bridge in such town." According to your statement, no vote has been taken on the question of repairing the bridge. The vote was taken on the question of rebuilding a stone arch bridge. In order to give the county board jurisdiction of the matter, it appears to me that a vote must be taken on the question of repairing the bridge. I think the word "repair" as used in the section does not include within its meaning the building of a new structure. There are other provisions of the statute which provide for the building of bridges anew, and this statute apparently was only intended to apply to the repair of a highway or bridge. The word "repair" is defined by Webster to mean: "To restore to a sound or good state after decay, injury, delapidation or partial destruction, as to repair a house, a wall or a ship." The word "repair" as used in a statute empowering a county surveyor to levy assessments to keep public ditches in repair, by its own

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force and vigor repeals the implication that there is authority to construct new drains.

Romack v. Hobbs, 32 N. E. 307.

Repair means to restore to sound and good condition after injury or partial destruction.

Pittsburg R. R. Co. v. City of Pittsburg, 80 Pa., 72.

"Repair" is used in a statute providing that towns may appropriate money for repairing bridges, means a restoration to a sound state of what had gone into decay or delapidation, or the building of what had been destroyed in part. It means to restore to its former condition, not to change either the form or the material; so that building a new bridge is not repair of the highway.

State v. White, 18 Atl., 179.

See also Drew v. Mason, 25 Am. Rep. 288,

Seaboard Nat. Bank v. Woesten, 48 L. R. A. 279,

Dwight v. Ludlow, 128 Mass. 280,

Farragher v. City of Keokuk, 82 N. W. 773,

Western Paving and Supply Co. v. Citizens Str. Co.,
26 N. E. 188.

I think, therefore, if your statement correctly presents the facts in the case, the county board had no jurisdiction of the appeal, and that, should it build the bridge, it could not recover from the town.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Game Laws.—No conflict between certain acts.

Dec. 12, 1905.

MATT. CHRISTIANSON, *Deputy Game Warden*,
Phillips, Wis.

DEAR SIR—Your letter to the Honorable Jonas Swenholt, Fish and Game Warden, has been handed to me with the request that I reply to the same.

The question you suggest seems to be whether there is a

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conflict between Sec. 1, Chap. 449, Laws of 1903, and Sec. 25, Chap. 437, Laws of 1903.

Chap. 437 prohibits, among other things, the selling or transportation of the carcass or part of carcass of any buck, deer, doe or fawn between the 3d day of December and the succeeding 12th day of November.

This act makes it unlawful to sell or transport any part of a deer during the closed season. Chap. 449 is much more comprehensive in its provisions and was intended and does prohibit the sale, offering for sale, having in possession for sale, the barter, trade or exchange for other property, of any meat commonly known as venison at any time, either during the closed season or during the hunting season.

There is no conflict between the two provisions, except that one is more comprehensive than the other. One prohibits the sale during the closed season and the other prohibits the sale at any time. However, if it could be held that there is any conflict between these provisions, you will observe that both acts are to take effect and be in force from and after their passage and publication. Chap. 437, as you will see, was published June 1st, 1903, while Chap. 449 was published June 3d, 1903—two days thereafter. Every lawyer knows that, if there is a conflict between two acts, the later one supersedes the earlier, or, in other words, the later act repeals the earlier one by implication.

The date of the publication you will find noted at the head of each chapter.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Bonds, Corporations.—Foreign corporations cannot sell bonds in this state without complying with provisions of law relating to foreign corporations.

HONORABLE MARCUS C. BERG,
Commissioner of Banking,
Madison.

Dec. 13, 1905.

DEAR SIR—I am in receipt of yours of the 11th inst., in which you inclose correspondence with the New York & Westchester Mortgage Company, of New York, also a copy of the proposed bond to be issued by it, together with your request that I give you my opinion as to whether said company, if selling the bonds in this state, would come under the provisions of Chap. 219, Laws of 1905.

Sec. 1 of the act referred to seems to cover any corporation, whether foreign or domestic, which shall solicit payments to be made to it, either in a lump sum or periodically or on the instalment plan, where the corporation issues bonds, shares, coupons, certificates of membership or other evidence of obligation or any agreement to return to the holder of the bond anything of value at some future date. The contract proposed to be sold in this state is designated on its face as a bond for \$500, payable in gold, with interest, and it is referred to in the privileges and conditions which are printed on the back of the obligation as a bond. This obligation, whatever it may be called, contains an agreement to return to the holder something of value at a future date. The fact that it is said to be secured by mortgage does not take it out of the provisions of the act. It has all the appearance of being issued by a "get-rich-quick" concern. It is of no more value than the simple obligation of the corporation would be, so far as I can see, since, by its terms, if it is secured by mortgage, the mortgaged real estate may be sold, notwithstanding the bond is secured thereon, and the holder of the bond only has the obligation of the corporation that the amount for which the property is sold will be used to pay such bond. If this company is a foreign corporation, it could not sell bonds in this state without complying with the provisions of Chap. 506, Laws of 1905, relating to foreign corporations doing business in this state.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Sunday Compensation.—Members county board entitled to per diem for Sunday during meeting, not entitled to extra mileage if they go home over Sunday.

December 14, 1905.

WILLIAM B. NAYLOR, Jr.

*District Attorney,
Sparta, Wis.*

DEAR SIR—I have received your letter of December 12th, in which you ask my opinion as to the construction of Section 695 R. S. and you inquire further whether in view of Section 4595 of said statute, members of the county board have the right to draw pay for two Sundays during which they held no session whatever. You state that the members contend that inasmuch as they were at the county seat some distance from their homes they are entitled to their per diem for Sunday.

You also inquire whether said members of the county board would be entitled to another mileage in case they had gone home over Sundays.

Section 695, provides:

“Each member of the county board shall be allowed and paid by the county, a compensation for his services and expenses in attending the meeting of the board at the rate of \$3.00 per day for the time he was actually attending and six cents for each mile travelled in going to and returning from the place of meeting; but no per diem amount shall be made for any time occupied in traveling where mileage is allowed therefor,” etc.

The original section in our state constitution which provided for compensation of members of the legislature before the present amendment thereto was as follows:

“Each member of the legislature shall receive for his services \$2.50 for each days attendance during the session and ten cents for every mile he shall travel in going to and returning from the place of the meeting of the legislature on the most usual route.”

Our supreme court in the case of the State ex rel. Boyd vs. Hastings, 16 Wis., 258, held that the legislators could recover their per diem for Sundays or holidays during the session.

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The court said:

"The per diem compensation was intended as a remuneration for the services of the members as well as to provide for their expenses during the period they were required to be absent from their homes in attending to the duties of legislation as those duties are usually and ordinarily performed. . . . It is never intended that the members of the legislature should not receive pay for Sundays or pending temporary adjournment upon holidays or upon occasions of the death of a member. The practical construction of the law from the organization of the government to the present time has been otherwise and we have no disposition to depart from it. These are not regarded as permanent cessations in the business of legislation but in the nature of adjournment from day to day when in legal contemplation the business is progressing."

It will be noticed that said Section 695 provides for a compensation for "services and expenses," while the above constitutional provision simply provided for "services." The supreme court held that the constitutional provision applied to services and expenses. In view of the construction placed upon said constitutional provision by our supreme court, it seems to me the members of county board of which you speak are entitled to their per diem charges, for the Sundays during the meeting of the county board. The statute is intended to cover their expenses and they certainly incur such on those days although they may not have performed actual work on said days.

In answer to your second inquiry, I will say that it is my opinion that the members of the county board would not be entitled another mileage in case they had gone home. The ordinary construction as I understand it which has always been put upon said section is to give the members of the county board mileage for each session and not an extra mileage every time they returned to their homes during a meeting of the county board.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Civil Service Commission.—Law goes into full operation beginning of December 17, 1905.

December 15, 1905.

HONORABLE F. E. DOTY,

*Secretary and Chief Examiner,
State Civil Service Commission.*

DEAR SIR—In your letter to me of December 14th you ask my opinion “as to the exact day and hour on which the state civil service law, chapter 363, laws of 1905, goes into full operation as provided for in section 2, which reads: ‘After the expiration of six months from the passage of this act no person shall be appointed, transferred, removed,’ etc.”

In reply I will say that I have given the subject presented careful though somewhat hurried consideration; and, while the authorities I have found abundantly satisfy me as to the conclusion herein stated, there may be some additional authorities on the same subject; but I am well satisfied that the trend of authorities is all in one direction, and that, if any additional ones may be found, they would not change the rule of law, which appears to be very firmly established.

The first portion of your question involves the determination of the meaning of the words “passage of this act.” Under the constitution of this state (art. VII, sec. 21), general laws are not given effect until they are published, and, until such acts are published, they are of no effect. The act in question was passed by both houses of the legislature, and approved by the governor June 14th, 1905, and was published June 16th, 1905.

As the law recognizes no division of a day, the words “passage of the act,” used in sec. 2 thereof will be construed to mean that the time when the act should go into full operation as stated in said section would be six months from the day of its passage: that is, the first day to be counted in the specified six months would be the day following the passage of the act.

Parkinson v. Brandenburg, 35 Minn. 294.

I find a contrary decision: *People v. Clark*, 1 Cal. 406; but, in that case, there was a dissenting opinion by one of the judges, who held as was held in the Minnesota case, and I am constrained to follow the Minnesota decision rather than the California decision upon this question.

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We now come to consider the point of time meant by the use of the words "passage of this act." Usually statutes of this kind use the words "passage and publication" if it is desired to have the computation run from the time the act goes into effect, but the word "passage" has been construed in a number of cases to mean the time that the act goes into effect, i. e., becomes a law.

In the case of *Wartman v. City of Philadelphia*, 33 Pa. St. Rep. 202, on p. 208, the Supreme Court of that state, in discussing the meaning of the words "after the passage of this act," says:

"An act of the legislature is passed only when it has gone through all the forms made necessary by the constitution to give it force and validity as a binding rule of conduct for the citizens. Whether it receives the signature of the governor or remains in his hands for ten days, or, being vetoed, is carried by a two-thirds vote of both houses, its passage is dated from the time it ceased to be a mere proposition, or bill, and passed into a law."

In the case of *Charles v. Lumberson*, 1 Iowa 435, the Supreme Court of that state held that the words "prior to the passage" amounted to the same thing as if the legislature had used the word "heretofore," and that either expression must relate to the time of taking effect, and not to the time of passage; and, in the case of *Rogers v. Vaas*, 6 Iowa, 405, the same court held that the provision in the act entitled "An act in relation to the swamp lands of this state," approved January 24th, 1857, which provides that the act shall not apply to actual settlers on said lands at the time of the passage of the act, has legal reference to the time of taking effect of the act, and not to the time of its passage.

Both these decisions are mentioned with approval in the case of *Andrews v. St. Louis Tunnel R. Co.*, 16 Mo. App. 299, on p. 312.

In the case of *Harding v. People (Colo.)*, 15 Pac. 727, on p. 729, the Supreme Court of the state of Colorado, in speaking of the words "after the passage of the act," say:

"Our attention is also called to sec. 5 of the act, which provides that the state board of medical examiners, within ninety days after the passage of the act, shall receive,

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through its president, applications for certificates and examinations. . . . In this connection we are cited to sec. 19, Art. V, of the constitution, which provides that 'no act . . . shall take effect until ninety days after its passage, unless in case of emergency. . . .' In the absence of any emergency clause, in view of this constitutional provision, the expression 'after the passage of the act,' as used in the law, can have but one meaning, viz., after the act goes into effect. In the construction of statutes, general terms are to receive such reasonable interpretation as leaves the provision of the statute practically operative."

In the case of *Logan v. State*, 3 Heiskell (Tenn.) 442, 445, the Supreme Court of that state, in discussing the section of the constitution of Tennessee relating to the use of the words "after its passage," says:

"By section 20, of article II, it is declared that 'no law of a general nature shall take effect until forty days after its passage, unless,' etc.

"The meaning of this section is, that the law shall not take effect until forty days after it has become a law; that is, after it shall have received the approval of the governor; or, upon his refusal to approve, shall have been otherwise passed under the provisions of the constitution."

The same court, in speaking of the same matter in the case of *Hill v. State*, 5 Lea (Tenn.) 725, on p. 729, says:

"The constitutional provisions established as the present rule, that an act takes effect when the formality of enactment are actually complete under the constitution, and not sooner, even where the legislature says that it shall take effect from its passage. It is passed when the constitutional formalities are completed."

See also *State v. The Banks*, 12 Rich. (S. C.), 609.

In all the states from which the above decisions are cited, there appears to be no provision requiring the legislative acts to be published; but, as stated, in this state, in order to give a legislative enactment effect, it must be published, and it does not become a law until so published.

I therefore conclude that chap. 363, laws of 1905, may prop-

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erly be said to have been passed at the time the law was published, on June 16th, 1905; that it would go into effect at the beginning of the following day; and that the six months period mentioned in sec. 2 of that act would begin on the morning of the 17th of June. Consequently, the said act would go into full operation, under the provisions of said section, at the beginning of the 17th day of December, 1905.

Trusting that what I have said fully answers your inquiry, I am

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Labor.—For refusal to comply with law relative to erecting fire escapes on school building more than two stories high, penalty may be collected or writ of mandamus issued compelling specific performance.

December 18, 1905.

HON. J. D. BECK,

Commissioner of Labor,
Madison, Wis.

DEAR SIR—Your letter of the 16th inst., has been received. In reply I will say that Chapter 349 of the laws of 1901, provides that public school buildings more than two stories high shall be provided with one or more fire proof stairways or ladders on the outside thereof. Other requirements are set forth in the chapter.

This chapter also provides that any owner of such building or any one having such building in charge shall be prosecuted by the district attorney of the county. I am of the opinion that the members of the school board have such charge of the school buildings as to be brought within the provisions of this law. You state in your letter that the district attorney of Winnebago County has suggested that a writ of mandamus would be an effective remedy. In the case of *United States vs City of Elizabeth* 42 U. S. 45, it was held that there municipal officers had a duty to perform and they were given proper notice to perform such duty that mandamus would properly lie to compel such performance.

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I am therefore of the opinion that in this case there is a choice of remedies, viz: one for the collection of a penalty for the violation of the law and the other a writ of mandamus to compel specific performance.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Governor—Lieutenant Governor—Vacancy, Salary.—Upon resignation, death or removal of governor, lieutenant governor is entitled to emoluments of office.

December 18th, 1905.

HONORABLE ROBERT M. LA FOLLETTE,
Governor of Wisconsin.

DEAR SIR—I am in receipt of your communication of the 7th inst., in which you say that a question has been raised as to the exact official status of the Lieutenant Governor with respect to title and salary, in the event of the resignation of the Governor from office prior to the close of his term, and you ask:

“First. Upon such vacancy caused by resignation, does the Lieutenant Governor become Governor, or does he continue to hold the office and title of Lieutenant Governor and serve as acting-governor merely?

“Second. In such case, what salary is he entitled to draw — that of governor or that of lieutenant governor?”

The answer to your first question, it seems to me, is not difficult. The executive power is vested in the governor and lieutenant governor, who are elected at the same time and for the same term.

“In case of the impeachment of the governor, or his removal from office, death, inability from mental or physical disease, resignation or absence from the state, the powers and duties of the office shall devolve upon the lieutenant governor for the residue of the term or until the governor, absent or impeached, shall have returned or the disability shall cease.”

Art. V. Sec. 7, Const. Wis.

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"The lieutenant governor shall be president of the senate, but shall have only a casting vote therein. If, during a vacancy in the office of governor, the lieutenant governor shall be impeached, displaced, resign, die, or from mental or physical disease become incapable of performing the duties of his office, or be absent from the state, the secretary of state shall act as governor until the vacancy shall be filled or the disability shall cease."

Art. V, Sec. 8, Const. Wis.

It is plain from these provisions of the constitution that it was not intended that the office of lieutenant governor should become vacant on account of any vacancy in the office of governor. This is made certain by the provisions of sec. 8, above quoted, which provides that, in case of a vacancy in both the office of governor and that of lieutenant governor, the secretary of state shall act as governor. Upon the resignation of the governor, the office becomes vacant and, by the express terms of the constitution, the powers and duties of the office devolve upon the lieutenant governor for the residue of the term. He therefore retains the office of lieutenant governor and executes the duties and powers of governor.

It seems to have been held under constitutional provisions substantially the same as our own that, in case of a vacancy in the office of governor, the lieutenant governor still continues to hold his office as lieutenant governor, but is vested with the powers and duties of the office of governor, but that he was not the governor in fact.

In the case of *The State ex rel. Harding v. Sadler*, 47 Pac. p. 450, it was held, under a constitutional provision providing that, in case of vacancy in the office of governor, the powers and duties should devolve upon the lieutenant governor, and providing that, if, during a vacancy in the office of governor, the lieutenant governor should die or become incapable of performing the duties of the office, the president of the senate should act as governor until the vacancy is filled, that a vacancy in the office of governor creates no vacancy in the office of lieutenant governor. The court in this case held that the officer remains lieutenant governor, but is vested with the powers and duties of governor. The court there said:

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"If a vacancy occurs in the office of governor, the powers and duties of the office devolve upon the lieutenant governor, but there is no vacancy created thereby in the office of lieutenant governor."

In the case of *People ex rel. Lynch v. Budd*, 45 Pac. 1060, a constitutional provision almost identical with our own was under consideration. In this case the court said:

"It will be seen that, in case of a vacancy in the office of governor, the vacancy is not to be filled, but the powers and duties devolve upon the lieutenant governor, who does not cease to be lieutenant governor."

I conclude, therefore, that there is no vacancy in the office of lieutenant governor in the case mentioned by you in your first question, but he certainly is vested with the powers and duties of governor. Just what his title should be, I am unable to say. The powers and duties of the office devolve upon him and, while he may not be, strictly speaking, governor, he exercises all the powers and duties of that office. He might properly be termed acting governor, or governor.

It is not so easy to solve the problem stated in your second question. The compensation of the governor is fixed by the constitution at five thousand dollars annually, which he is to receive "during his continuance in office." By the express words of the constitution, in the case you mention the powers and duties of the office devolve upon the lieutenant governor. The governor himself, while in office, can exercise no power, and is not called upon to perform any duty, that does not devolve upon the lieutenant governor when he assumes the duties of that office: in other words, the powers and duties of the acting governor and of the governor are in fact identically the same. The powers and duties constitute the office in everything, unless it be the name. An office is a public station or employment, conferred by the appointment of government. The term embraces the idea of tenure duration, emolument and duties.

U. S. v. Hartwell, 6 Wall. 385, 393.

"An office," says Blackstone, "is a right to exercise a public or private employment and take the fees and emoluments thereto belonging."

2 Black. Com. 36.

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It seems to me that, under the constitutional provisions referred to, when the powers and duties of the office of governor devolve upon the lieutenant governor, among the powers which he may exercise is included the right to the salary provided for that office. If, among the powers conferred, the right to the salary is not included, then this must be the only exception, and it certainly is not found in the language of the constitution, for all the powers of the governor are, by its express words, vested in the lieutenant governor. There is nothing in an office outside of its powers and duties. It seems strange indeed, if it be a fact, that the lieutenant governor, when he exercises the powers and is burdened with the duties of the office of governor is not authorized to take the salary provided for by that office because those powers are not comprehensive enough to warrant his doing so. I understand that it has been taken in this state by the lieutenant governor when a vacancy has occurred therein. The constitution of the United States provides that, in case of a vacancy in the office of president, "the powers and duties of said office" shall devolve on the vice president. This is substantially the same as our own constitution. It is no broader or more comprehensive. And the vice president of the United States, while exercising the office of president, has invariably drawn the salary of that office; and I am informed, although I have not been able to find the decision, that the Attorney General of the United States held, at the time Vice President Arthur assumed the office of president, that he was entitled to the salary of president.

The constitution does not provide that the powers and duties of governor shall devolve upon the lieutenant governor, but provides that the powers and duties of the office shall devolve upon him. If the powers and duties of an office devolve upon one, he certainly has all of the office, unless it be the right to the name of the office, and I believe he has that also.

My conclusion, therefore, is that, since gubernatorial succession is provided by our constitution to pass to the lieutenant governor, he is entitled to the emoluments of the office.

Yours respectfully,

L. M. STURDEVANT,

Attorney General.

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Sentence.—When person is sentenced to county jail, under Sec. 4589, a fine also must be imposed; additional jail sentence is imposed when fine is not paid.

December 20, 1905.

F. E. MCGOVERN,
District Attorney,
Milwaukee, Wis.

DEAR SIR—I am in receipt of your request that I give you my opinion as to the construction of Section 4589, Wis. Stats. of 1898. Your question is as follows:

Under the provisions of Sec. 4589, Wisconsin Statutes of 1898, in case of conviction of one charged with the offense therein described.— if the court should be of the opinion that the maximum penalty should not be imposed — has the court the power to sentence the defendant to the county jail, or in lieu thereof a fine, or must a fine be imposed in addition to such jail sentence?"

I have examined the history of this section of the statutes and find that as the section stood in 1887, the punishment provided was as follows:

"By imprisonment in the states prison not more than three years nor less than one year, or by fine, not exceeding \$1000, nor less than \$200, or by imprisonment in the county jail, not more than one year nor less than six months." (See Chap. 116 Laws of 1887).

By Chap. 338 laws of 1889, chapter 316 laws of 1887 was amended by adding after the word "months" the following "and when imprisoned in the county jail, by a fine not exceeding \$500, nor less than \$200."

The statute has remained in the same condition from that time to the present time. It appears therefore that the legislature intended to add a punishment by fine in all cases where the court sentenced to imprisonment in the county jail. I think but I have not given that matter very much consideration, that in case sentence is imposed by the court on a conviction under the section referred to, by imprisonment in the county jail and a fine, that the court should also comply with section

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4633, stats. of 1898, by imposing additional jail sentence in default of the payment of the fine.

Section 4633 applies to all cases where a fine is imposed as the whole or any part of the punishment for any offense under any law of this state.

See, *Starry vs State*, 115 Wis. 50-53.

Schlitz Brewing Co. vs Washburn Brewing Co. 100 N. W. 832.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Board of Health.—Board of Health cannot compel vaccination as condition to enter school in the absence of an epidemic prevailing at the time - query - may it do so in case of an epidemic.

December 20th, 1905.

DR. C. A. HARPER,

Secretary State Board of Health,
Madison.

DEAR SIR—I am in receipt of yours of the 12th inst., in which you submit to me for my opinion the following question:

“During an epidemic of smallpox in a city, village or town, how far can the local board of health go and be within the bounds of the law in establishing rules and regulations for the purpose of controlling that epidemic?”

In a subsequent portion of your letter I find the question upon which you desire my opinion is in substance, whether the local board of health has power to make a rule or by-law which shall provide that a pupil shall not be permitted to attend school unless he shows a certificate of successful vaccination or a certificate to the effect that he has been frequently vaccinated and re-vaccinated, whether successful or not.

From what you say in your letter, I have no doubt you are aware of the decision of our Supreme Court in the case of *State ex rel. Adams v. Burdge*, 95 Wis. 390. Since that decision there has been no material change in our statutory provisions

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giving boards of health any more power than that possessed at the time the decision was rendered.

It was held in that case that an order of the State Board of Health was invalid which provided that no child should be allowed to be enrolled in any public, private or parochial school without a certificate from a reputable physician that he had been successfully vaccinated. The decision in the case was placed on the ground that the legislature had never authorized the State Board to require compulsory vaccination as a condition of entering our public schools, and that the assumption of such power was the attempt on its part to exercise a legislative, rather than an administrative, function.

The court also held in that case that, even if such a regulation had been authorized by the legislature, yet the rule of the board was unreasonable, and therefore void, since there was no epidemic of smallpox prevalent in the state.

The question propounded by you was not directly under consideration in that case. The court was not dealing with a question of the power of the board to deal with an epidemic, in fact, locally situated, as stated by you in your letter. You will see, by examining the opinion, however, that the language used is comprehensive enough to deny absolutely the power of the board of health to make such a regulation in the absence of special legislative authority. The right of the legislature to give local boards of health that power is firmly established by the courts, and such legislation is sustained as a proper exercise of the police power for the protection of health.

Abeel v. Clark, 84 Cal. 226; 24 Pac. 383,

Bissell v. Davidson, 65 Conn. 183; 29 L. R. A. 251;
32 Atl. 348.

Duffield v. Williamsport School Dist., 162 Pa. 476; 25
L. R. A. 152; 29 Atl. 742,

Morris v. Columbus, 102 Ga. 792; 42 L. R. A. 175;
30 S. E. 850.

In the Burdge case the power of the legislature to provide for compulsory vaccination is not questioned, but that it had not been conferred on the board of health by the statutes then under consideration was decided.

I doubt very much whether the court would deny the power to the Board of Health to require compulsory vaccination as

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a condition of entering a school in a case where an epidemic was prevalent in the community from which the pupils came to attend the school; but such an order, if valid, would be valid only during the prevalence of the epidemic. In advance of an opinion of our Supreme Court on this question, however, I cannot pretend to say what the decision would be. Very strong language against the power at all under our statutes is contained in the opinion referred to, but of course that opinion was rendered on the state of facts therein presented, and all that is said by the court must be read in the light of the real question under consideration, which is the power of the board to make the regulation in the absence of any pressing necessity therefor at the time.

In the case of *Blue v. Brach*, 50 L. R. A., p. 64, the Indiana court, under a statute of that state substantially like our own, held that the power to make a rule requiring compulsory vaccination during an epidemic of smallpox existed in the board. The court wrote a very interesting and exhaustive opinion upon the question and, while it denies the power of the board to make such a regulation in the absence of an epidemic, it is there stated that, under the general powers conferred on boards of health, under their statutes the power to make the rule existed in substantially the situation presented by you in your question.

It seems to me the logic of the decision is unanswerable. The *Burdge* case, referred to in the opinion, is approved by the court, the court stating that the decision was based on the fact that no smallpox epidemic existed at the time.

My opinion is that the power of a local board to require compulsory vaccination as a condition of entering school is very doubtful, because of the decision in the *Burdge* case.

As an original proposition, however, I should have very little doubt of the power. My opinion is that it would not be safe to exercise the power under the present condition of our statute and in face of the decision in the *Burge* case.

Yours respectfully,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Aliens.—Deporting foreign-born feeble-minded person to his native country.

December 27, 1905.

MR. H. J. MORTENSEN,
District Attorney,

New Lisbon, Juneau Co. Wis.

DEAR SIR—Your favor of December 19th was duly received. You state that a young man of twenty four years of age, of Norwegian birth, having been in this country since Sept. 1st, 1905, is charged with grand larceny, having stolen \$30.00 worth of jewelry, and you think that the young man is feeble-minded, not responsible for his crime, and you inquire whether he cannot be sent to the Home for Feeble Minded rather than to Mendota, or whether he can be deported to Norway, having been in this country only a short time.

In answer I will advise you to write to the Department of Commerce and Labor of the Immigration Service, Chicago, Ill., in which G. W. Burtle is chief inspector. State your case to them and they will furnish you with the blanks and information, and I am of the belief that your case is strong enough to have this young man deported. If however it should turn out that he cannot be deported it may be necessary to send him to some insane hospital or he may be found under the statutory proceedings to be feeble minded and sentenced to the Home for Feeble Minded, but I am informed that there are about six hundred applicants already for said Home who have been refused admission on the ground that they have not room to accommodate them, and for that reason such persons are temporarily located in the county asylums. This being the fact it may be just as well for you to send your man to the state hospital instead, but I should advise you to first make an attempt to have the man deported, in which it seems to me you may be successful.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Fees.—Sheriffs entitled to fees for but one day's attendance, regardless of number of warrants returned.

January 4, 1906.

FRED ARNOLD, *District Attorney,*
Eau Claire, Wis.

DEAR SIR—Your letter of the 2nd inst. has been received. You ask whether the sheriff is entitled to a full day's court attendance fee upon each criminal warrant returned, even if several criminal warrants are returned the same day.

I have been unable to find any decision directly bearing upon this question in our reports, but I think that a day's court attendance is usually interpreted to mean a day's attendance, and not the mere return of a warrant. It is my opinion that the sheriff is entitled to a fee for but one day's attendance, regardless of the number of warrants returned.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Passes.—Persons elected to, but not inaugurated into office cannot legally accept free railroad transportation.

January 4, 1906.

HONORABLE E. V. WERNER,
District Attorney,
Shawano, Wis.

DEAR SIR—Your letter of the 2nd inst. has been received. You ask for my opinion as to the interpretation of chap. 437, laws of 1901, prohibiting the acceptance of free railroad transportation by candidates for office and by incumbents of office.

The question is, does a person who has been elected to an office, but has not yet assumed the duties of the office, come within the prohibition of this chapter?

The words of the statute are, "any candidate for, or incumbent of, any office or position under the constitution or laws." Had the words been, "any candidate for election to an office," the status of a person after election and before his inauguration into office might be difficult to determine; but I am of the opinion that a person is a candidate for office during all the

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time that he is seeking it. Webster's International dictionary defines candidate as, "One who seeks an office;" "One who is selected for an office."

It is my opinion that chap. 437 prohibits the acceptance of free railroad transportation by a person who has been elected but not yet inaugurated into office.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Telephone Companies.—Shall make report to State Treasurer separating gross earnings into two classes, viz.: receipts from exchange business and receipts from toll line business.

January 12, 1906.

HON. JOHN J. KEMPF,
State Treasurer,
Madison, Wis.

DEAR SIR—Your letter of the 11th inst. containing communications from R. Valentine, and Burlington, Rochester and Kansasville Telephone Co. has been received. In reply to the questions asked in these communications, I will say that chap. 488 Laws of 1905, provides that Telephone Companies shall make report to the state treasurer. That in reporting their gross earnings they shall separate them into two classes, 1st. the receipts from exchange business. 2nd. the receipts from toll line business. This means the business received from other companies and transient business generally. The tax on 85 per cent of the exchange business should be paid to the treasurer of the town in which the exchange is located, and all the tax on the toll line business and fifteen per cent on the exchange business should be paid to the state treasurer.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Medical Board of Examiners.—Governor may direct Attorney General or appoint special counsel to assist him or district attorneys in defending actions against the state.

January 13, 1906.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—The Wisconsin Board of Medical Examiners by J. V. Stevens, secretary, send you the enclosed letter in respect to the employment of special counsel to assist them in prosecuting certain violations of the law relative to physicians who are practicing without license, and Dr. Stevens informed me that you desire some citations of the authority in law given you to call on the attorney general or to appoint special counsel to assist him or district attorneys in prosecuting or defending actions on behalf of the state. The authority for the governor to direct the attorney general to appear and prosecute or defend any action or proceeding in any court whenever requested by the governor to do so, will be found in Subdivision 1 of Sec. 163 of the stats. of 1898, and Sec. 131 of the stats. of 1898 authorizes the governor whenever in his opinion the rights, interests or property of the state shall have been or shall be liable to be injuriously affected, if the public interests require it, and he and the secretary of state and state treasurer shall certify it to be necessary, employ such counsel as he shall deem proper to assist the attorney general. These two sections appear to cover the subject submitted to me by Dr. Stevens and Dr. Searles in verbal conversation and furnish yourself, secretary of state and state treasurer with authority to employ counsel when you shall consider that the interests of the public require it. As to whether the interests of the public require the employment of special counsel to prosecute cases of the kind referred to, I am unable to say. It is a matter for you to determine. I will state, however, that the board did not inform me that any district attorney had refused to prosecute any of these cases, nor that any such district attorney had requested the assistance of the attorney general, or the assistance of special counsel.

Yours very truly,

L. M. STURDEVANT.

Attorney General.

General Opinions.

Public Health.—County not liable for services in connection with proceedings for slaughter of diseased animals.

January 15, 1906.

WILLIAM O. NEWHOUSE,

District Attorney,

Janesville, Wis.

DEAR SIR—Your favor of January 12th is before me. You state that three claims are filed against Rock County for services in connection with proceedings for the slaughter of diseased animals under Chapter 440, Laws of 1901, an admendment thereto. That one is by a local health officer for services in disinfecting the premises after the slaughter; another by a man not an officer, for burying the slaughtered cattle, and third, by the liverymen for conveying appraisers to the place where the animals were slaughtered. You inquire whether I have made any ruling on the question of the liability of a county on claims of this nature, and if so what that ruling is.

In answer to your inquiry, I will say that I have had a similar inquiry from the district attorney of Lafayette County a short time ago. I then looked up the question somewhat. I will give you the result of my investigation. The only provision that I find for the payment of the officers in proceedings of this nature is found in Section 6, Chapter 440 of the laws of 1901, which provides:

“That justices of the peace and other officers who may perform any duty hereunder shall have the same fees as are allowed by law in criminal proceedings in justice courts and shall be paid by the county in which their services are performed.”

The question is, do the words “other officers” as used in said section include health officers. I am not aware of any criminal proceedings in which a health officer is allowed any fees and it seems to me that the statutes contemplate officers such as sheriff, constable or marshal, who may serve papers in proceedings of this nature. There being no authority in the statute for making the county liable for the services of the health officer, such county will not be liable for such services.

Section 1421 R. S. 1898, provides, that expenses incurred

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by health officers are chargeable to the towns, cities or villages in which the same occur. Under this section it seems the expenses of the health officer would be borne by the town in which the expenses were incurred, and by expenses of health officers, I think we may include such expenses as hiring some one to bury slaughtered diseased animals. But I find no statute which provides for any compensation for a health officer in a town or village. The commissioner of health in cities is paid by a salary, as provided in Sec. 925—111 R. S. 1898. Under Section 850 R. S. supervisors of a town are allowed \$2.00 per day when in the service of the town. The health officer when he is also a supervisor of the town may under Section 850 R. S. receive \$2.00 per day as provided therein, but I am not aware of any law which provides for any compensation to a health officer unless such health officer is also a supervisor of the town. There being no provision in the statute which authorizes him to charge a fee or which provides for compensation for him in any way, he will fall under the general rule that such services are to be performed without any compensation, the same as the director of a district school board. The expenses for burying the cattle would be in my opinion a charge against the town as an expense incurred by the health officer under Section 1421. I am not aware of any law which would make a county liable for any expenses as mentioned in your letter. Neither do I find any statute which would make the state liable for the expenses, nor for the compensation of the health officer in a case like this.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Fees.—County clerk entitled to fee of ten cents for each application for hunter's license received by him.

Jan. 18, 1906.

WILLIAM NEWHOUSE, *District Attorney,*
Janesville, Wis.

DEAR SIR—You inquired of me by telephone this morning in respect to what disposition should be made by the county

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clerk of the ten cents fee allowed to him for issuing each hunter's license provided in Chap. 312 of the Laws of 1899.

Part of the section relating to hunting license fees reads as follows:

"The county clerk shall receive with each such application for license the sum of one dollar, ten cents of which he shall retain and the remainder he shall transmit to the state treasurer."

By the provisions of Sec. 708 of the Wisconsin statutes of 1898, it is provided that every county clerk shall receive as compensation the salary fixed by the county board, and no more. The fees allowed by law to county clerks shall be collected by them and paid to the treasurer for the use of the county.

The general duties of county clerks are prescribed in Sec. 709 Wis. Stats. and various other statutes amendatory thereof, besides, certain other duties are imposed by other statutes.

A casual examination of the statutes above cited would lead one to believe that this fee, like other fees, should be paid into the county treasury; but a close examination of Chap. 12 of the laws of 1899 discloses that the act in relation to hunting license fees is the State's method of collecting from persons desiring hunting licenses, a fee or fund to be used for the purpose of protecting game in the state. It is a state law relating to state officers and state revenue. Incidentally, to collect this revenue, the legislature fixes upon the county clerk as a suitable person to issue the license and collect the fees due the State. The whole fee is collected for the State, but the county clerk, for his services in so attending to a duty of the state, not a duty of the county, is allowed to receive and does receive from the State this slight compensation, and I am of the opinion that he is entitled to retain it as his personal property.

Generally speaking, additional duties may be imposed upon an officer without granting him additional compensation. He takes and holds an office *cum onere*, subject to the duties it imposes, and the legislature may impose additional duties upon such officer, and he is presumed to be paid for the duties for which no compensation is fixed by other fees or a salary allowed him as a remuneration therefor; but I think the duty imposed by Chap. 312 of the laws of 1899 is one arising from

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another source and distinctly separate from any duty he is required to perform as county clerk; that, in performing it, he is an agent of the State, instead of an agent of the county, and that the State may give him additional remuneration if it shall so determine, and it appears to me that it has so determined in allowing him to retain this portion of the money of the State, and that it belongs to him personally, and is not such a fee as are the ordinary fees paid county clerks for services relating to the duties of the office of county clerk.

The subject is not wholly free from doubt, yet I believe this is a reasonable construction of this law, and that it is the construction intended to be given it by the legislature.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Misdemeanors.—Two or more misdemeanors, separate and distinct, may be joined in the same indictment when embraced in different counts.

Jan. 19, 1906.

MR. HERMAN LEICHT,
District Attorney,
Medford, Wis.

DEAR SIR—I am in receipt of your letter of Jan. 16th, in which you ask for my opinion as to the legality of the information against C. S. Little, Chairman of one of the towns in your county.

The information charges Mr. Little with an offense under Sec. 4549 Wis. Stats. 1898 in the first count and with another offense, under Sec. 4423, in the second count. The offense in each case is simply a misdemeanor, and it is proper to join them in one action and in one information under State v. Gummer, 22 Wis. 441.

Mr. Bishop says:

“Two or more misdemeanors growing out of separate and distinct transactions may, according to the doctrine which appears to prevail everywhere, be joined in the same indictment when embraced in different counts.”

1 Bish. Crim. Proc. Pars. 448-452.

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I have examined your information carefully and I believe the wording of it to be all right in every respect. It seems to me you have stated the offense and each count with precision, and I believe it is all right.

I return herewith the information as you request.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Insurance.—Contracts of special inspector or special agent issued for purpose of inducing the insured to enter into the insurance contract or to give him a rebate of premium are void.

Jan. 19, 1906.

HONORABLE ZENO M. HOST,

Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of the 16th inst., in which you inclose a letter from Paul S. Reinsch, of Madison, Wis., in which he asks your opinion as to the legality of a certain contract which he incloses.

This contract is called a contract of special inspectors and, by its terms, it provides that it is issued in consideration of the application for the appointment, which application is made a part of the contract. The contents of the application do not appear. The special inspector appointed pursuant to the provisions of the contract is not required by the terms of the contract to perform any services for the insurance corporation with which it is made. Under its terms, however, he is to receive from the insurance company during the continuance of the contract a sum of money from the expense element of premiums paid on insurance written in the state of Wisconsin during a period of ten years, to be obtained by dividing an amount of money equal to one dollar for each one thousand dollars of insurance in force each year by the number of special inspectors' contracts in force at the time of distribution. The inspectors' contracts are limited by the terms of the contract to \$150. Said sum is to be paid on the anniversary of the date of the contract. It appears in this case that on the same day that this contract was made the company with which it was made entered into

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a contract of insurance with the said Paul S. Reinsch, said contract being in the usual form issued by the corporation.

I have given to your department heretofore my opinion in regard to these contracts and have held that, if one of these so-called contracts of special inspector or special agent is issued for the purpose of inducing the insured to enter into the insurance contract, or for the purpose of giving him a rebate of premium, contrary to the provisions of Sec. 19550 Wis. Stats. 1898, the contract is void. It is void for two reasons: first, in that it gives a rebate of premium not enjoyed by others insuring in the same class, and, second, because it is a contract made with the assured relating to the insurance contract without being incorporated in the insurance contract itself.

I refer you to an opinion upon this subject found in the Attorney General's Report commencing on page 368, in which I said of a similar contract, at page 375; that, if this contract is entered into as an inducement to insurance at the time the contract of insurance is made, or as a part of the transaction, it amounts to a rebate of premium within the prohibition of the statutes. It becomes a contract with the insured relating in fact to his insurance, and not expressed in the policy.

Since that opinion was written our Supreme Court has held that, where an application for a policy of life insurance and also an application for a special agent's contract were executed by the applicant on the same day at the solicitation of an agent of the insurance corporation and, in order to make appointment of special agent effectual, the applicant was required to continue the payment of premiums on the policy for the full term, and, where he was induced to pay the first year's premium on the policy to secure the special agent's contract as well as the policy, the two contracts, though separate in form, must be considered together to determine the character of the transaction and the intention of the parties thereto, and that such a contract was void under the provisions of Sec. 19550 Wis. Stats. 1898.

Irwin v. N. W. Nat. Life Ins. Co., 103 N. W. 1102.

You understand, of course, that an insurance company has the legal right to employ and pay as many agents as may be reasonably necessary to properly conduct its business, and in every case where you find one of these advisory board contracts, or special agent contracts, by whatever name it is known,

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the first inquiry must inevitably be, whether it is made for the purpose of employing an agent for a compensation to conduct some part of the business of the company, or whether it is employed as a subterfuge to evade the provisions of the law. If the first, it is legal; if the second, it is illegal. Every particular case must rest on the facts.

So far as I am able to judge from the inspection of the two contracts submitted to me, there can be no reasonable doubt but that this inspector's contract was made at the time of issuing the insurance contract, for the purpose of inducing the insured to enter into the insurance contract and as a means of giving him, or promising him, at least, a rebate of premium. As such it is illegal and void, for the reasons hereinbefore stated.

I refer you to the following cases, where similar contracts have been held void:

State Life Ins. Co. v. Strong, 127 Mich. 346: 86 N. W. 825,

Life Ins. Co. v. Con'r of Ins., 128 Mich. 346: 86 N. W. 126.

Yours respectfully,

L. M. STURDEVANT,

Attorney General.

Foreign trust companies.—Must comply with our statutes. Not liable to license fees and three per centum of gross earnings within and without the state.

January 20, 1906.

MR. B. K. MILLER,

Milwaukee, Wis.

DEAR SIR—As requested by you, I have examined our statute and a considerable number of the decisions of the courts, relative to the questions you propounded to me some time ago, the first of which was:

1. Can a foreign trust company act as trustee under a trust deed made to it by a railway corporation of this state conveying property in this state without complying with Chap. 506, Laws of 1905, and if it complies with

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that chapter, must it also comply with Sec. 1791e as amended by Chap. 504, Laws of Wis. of 1905?

2. If a foreign trust company must comply with the laws of this state regulating the business of domestic trust companies, must it also pay as a license fee for transacting such business, \$500, and in addition thereto, three per cent on its gross earnings as provided by Chap. 504, Laws of Wis. for 1905?

Chapter 506 provides that no corporation (with certain exceptions) "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," etc.

That the state has the power to impose on foreign corporations seeking to do business in this state, any obligations it sees fit to impose, cannot be questioned. Similar statutes are in force in many states of this union and there seems to be an almost endless variety of opinions in regard to questions which have arisen under such statutes. The doing of a single and isolated act of business is not doing or carrying on business within the meaning of such statutes has been held many times by the courts.

Beale on Foreign Corporations, Sec. 204.

Our statute not only prohibits the transaction of business, but also the acquiring, holding or disposing of property in this state until the statute is complied with.

The foreign trust company in the case stated by you would certainly acquire property within this state and would be invested under the trust deed with the power to exercise an active trust in relation thereto. In my opinion therefore a foreign trust company must comply with said chapter before it would be authorized to act in this state as trustee under the provisions of a trust deed. The statute further provides:

"All foreign corporations, and the officers and agents thereof doing business in this state, shall be subjected to all the liabilities and restrictions that are or may be imposed upon corporations of like character organized under the laws of this state and shall have no other or greater powers."

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You will notice that this provision of the statute only applies to foreign corporations and the officers and agents thereof *doing business in this state*. It might be held and probably would be held by the courts that the taking of a trust deed in a foreign state on property in this state, would not be doing business in this state, and until the foreign trust company attempted to do some business in this state on account of its property acquired, it probably would not be compelled to comply with our statutes regulating domestic trust companies, as the provisions of the statute I have quoted does not in terms apply to foreign corporations holding property in this state. But a foreign trust company might be obliged to foreclose its trust deed and to purchase the property, and even be compelled to operate the railway in order to obtain revenues for its own security in carrying out the terms of the trust. When it attempted to do these things it would be transacting business within the state and would then be subject to the provisions of said section last quoted. It has been held in Illinois that the imposition of active duties upon a trust company as trustee under a trust deed, brings it within the prohibition of the act of that state regulating trust companies, and making it unlawful for such a company to accept a trust before depositing with the auditor of public accounts for the benefit of its creditors, \$200,000 in securities.

Farmer's Loan and Trust Co. vs. Lake St. El. R. R. Co., 51 N. E. 58.

The statute of Illinois provides that foreign corporations doing business in that state shall be subjected to all the liabilities, restrictions and duties that are or may be imposed upon corporations of like character organized under the general laws of this state. It has been held in a like case in that state that a foreign corporation not authorized to do business in Illinois, that accepted a trust deed securing bonds issued by a domestic corporation under which the foreign corporation as trustee was required to certify such bonds in the state of its domicile, and authorized to take possession of and manage the property, but which in fact never acted except to certify the bonds and join with the bond holders in a suit to foreclose the deed, was entitled to a decree for foreclosing the deed and directing the sale of the property, but it seems to be held in that

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case that the foreign company did not in fact assume an active trust in the state of Illinois.

Morse vs. Holland Trust Co. 56 N. E. 369.

From the best light I can get upon the subject I am of the opinion that a foreign trust company doing business in this state where it should be called upon to assume an active trust relative to property in this state would be required to comply with our statute relating to trust companies.

In answer to your second question, I can only say that it would require some judicial legislation before the court could say that under the statute which subjects foreign corporations doing business in this state to all the liabilities and restrictions that are imposed upon corporations of a like character, that they would not be liable for the payment of the license fee and three percentum on their gross earnings, earned both within and without the state. Domestic trust companies are required to pay three per cent upon their gross earnings whether earned within or without the state. Of course such a provision could not be justified as a taxation measure for the legislature could not tax property beyond its jurisdiction, but as a restriction imposed upon foreign corporations, of course there can be no doubt as to the power of the legislature to require the payment of three per cent on the gross earnings of a foreign corporation doing business in this state.

It is probable the legislature did not have in contemplation such a requirement, but the language of the statute it seems to me is broad enough to require it.

Respectfully yours,

L. M. STURDEVANT.

Attorney General.

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Primary Election.—Canvass of votes for non-partisan candidates should be made in same manner as that of partisan candidates. General election laws make no provision for separate column for non-partisan candidate nominated at primary election.

January 22, 1906.

HON. W. L. HOUSER,

Secretary of State,
Madison, Wis.

DEAR SIR—Your letter of the 17th inst., has been received. You ask for my opinion as to the manner in which the votes for non-partisan candidates at a primary election shall be canvassed, and how such candidates shall be treated in making up the official ballot for the ensuing election.

Subdivision 3 of Section 12, of Chap. 451, Laws of 1903, provides that there shall be attached to the primary election ballot a non-partisan ticket upon which under the appropriate title of each office shall be printed the names of all persons for whom nomination papers shall have been filed as required by this act who are not designed on such nomination papers as candidates of any political party.

In canvassing the votes for non-partisan candidates I think that the ballot above described should be treated in the same manner as the other ballots, that is, that the canvass of votes for non-partisan candidates should be made in the same manner as that of partisan candidates.

Concerning your second question, I will say that the general election laws make no provision for a separate column for non-partisan candidates nominated at the primary election. Section 3 of Chap. 457, Laws of 1901, provides, that,

“The several regular party tickets shall be printed each in a separate column under the appropriate party designation, columns to be arranged alphabetically according to the first letter of the party name.”

The non-partisan ticket nominated at a primary election could by no interpretation be construed as a regular party ticket. There can be no such thing as a non-partisan party. Therefore non-partisan candidates nominated at a primary election will have to be placed upon the official ballot in the

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column of "individual nominations" with the words "non-partisan" after the name of each candidate. The words "non-partisan" may also be chosen by candidates nominated under Section 30, by nomination papers. It will therefore be seen that a non-partisan candidate gains nothing by entering a contest at a primary election. He does not even gain the exclusive use of the word "non-partisan." His name may be placed directly upon the official ballot under the provisions of Section 30, as easily as upon the primary election ballot.

Chapter 451, is entitled, "An act to provide for *party* nominations by direct vote. That this chapter should contain provisions for the nomination of non-partisan candidates is difficult to comprehend. Section 30 of the Wis. Stats. of 1898, contains ample provisions for the nomination of non-partisan candidates.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Voting.—One elector may make affidavit as to signers of nomination paper from all the different voting precincts, or two or more affidavits may be attached to the papers.

January 24, 1906.

HONORABLE W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—Your letter of the 23d inst., containing letter from Fred Ruenzel, Deputy City Clerk of Milwaukee, has been received.

Your correspondent states that a ward in the city of Milwaukee consists of five voting precincts and asks whether a candidate for nomination as alderman in that ward would be required, under the provisions of the primary election law, to have his nomination papers signed by five persons residents respectively of the five precincts.

In reply I will say that Sec. 5 of Chap. 451, Laws of 1903, provides that,

"The affidavit of a qualified elector shall be appended to each such nomination paper, stating that he is person-

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ally acquainted with all persons who have signed the same and that he knows them to be electors of that precinct or county as the nomination papers shall require; that he knows that they signed the same with full knowledge of the contents thereof and that their respective residences are stated therein and that each signer signed the same on the date stated opposite his name, and that he, the affiant, intends to support the candidate named therein."

I am of the opinion that, under the provisions above quoted, one elector may make affidavit as to the signers from all of the different voting precincts, or that two or more affidavits may be attached to the papers, as the facts may require. If this knowledge is had by one person, the affidavit of that person, I think, is sufficient.

Yours very truly,

L. M. STURDEVANT.

Attorney General.

Requisitions.—Facts and circumstances constituting offense charged must appear and must be sufficient to establish prima facie evidence of guilt against fugitive.

January 24, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—At your request I have examined the application of M. L. Fugina, District Attorney of Buffalo County, for a requisition upon the Governor of the Territory of Oklahoma for the arrest and rendition of one John Rupert, a fugitive from justice of this state.

I think there is grave doubt as to the sufficiency of the application. Rule 4 of the Rules and Regulations of your department provides that "*The facts and circumstances constituting the offense charged must appear by affidavit and must be sufficient to establish prima facie evidence of guilt against the accused party.*"

So far as this provision if attempted to be complied with, it is contained in the affidavit of Rose Rupert, the wife of the fugitive. She could not be a competent witness against her

General Opinions.

husband in case of a trial for the offense charged; but, conceding that she may properly make the affidavit, she does not set out any facts or circumstances which show the commission of crime. Indeed, the affidavit is not so strong in this respect as the complaint which she signed before William Ulrich, Justice of the Peace. She does not say in the affidavit that the fugitive committed the crime charged. Her information as to her husband's place of residence at the present time is based on letters which she received from him which she probably could not produce in evidence on the trial without his consent, as they might be held to be in the nature of confidential communications. The facts and circumstances required to be disclosed by the affidavit therefore do not appear, unless it can be said that the complaint made before the justice of the peace is sufficient in this respect. This complaint is also made by the wife.

It may be that the complaint, although signed by the wife, is sufficient to support a prosecution of the fugitive, but it would be much better if the complaint could be made by some other person. The complaint itself does not state that the offense was unlawfully or feloniously committed. Neither of these words is used. It is probable that the complaint is sufficient without them, but it is inexcusable that they should be omitted. A case is now pending before our Supreme Court where neither of these words is used in the complaint, and it is contended that the complaint is insufficient. I think, however, that the court will hold that the offense being a statutory one, these words need not be used; but it is a very easy matter to use the word "feloniously" in charging this crime, and thus save any question. By its use it will appear that the crime charged is a felony, if it subserve no other useful purpose.

Rule 12 requires that, if the offense was not of recent occurrence, reasons must be given why the application has been delayed. The offense is charged to have been committed on the 5th day of May, 1905. Some explanation should be made accounting for the delay, either that the crime was not discovered until later, or that the defendant's whereabouts was not known.

The omissions in these papers may be easily supplied, and I think you should return the papers to the district attorney for correction. It will not be necessary to have the papers passed

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on by the Department of Justice at Washington before they are presented to the Governor of the Territory of Oklahoma.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Dental Examiners, Board of.—Members of must take oath of office.

Jan. 26, 1906.

DR. J. J. WRIGHT,

Sec'y, Wisconsin State Board of Dental Examiners,
Wells Bldg., Milwaukee.

DEAR SIR—Your favor of the 23d inst., asking for my opinion as to whether members of the Wisconsin State Board of Dental Examiners should qualify by taking an oath of office, received and noted, also the copy of a letter from F. M. Miner, Assistant Secretary of State, inclosed therewith.

Replying, I will say that, from an examination of chap. 56c Wis. stats. 1898 and the amendments thereto contained in chap. 411 of the laws of 1903, it does not appear that any provision was inserted requiring the members of the Wisconsin State Board of Dental Examiners to take an oath; but I regard the members of such board as public officers. They are persons whom the law charges with special executive duties. They represent an arm of the executive power of the state, and their duties cover important administrative functions of the state, and it is provided in the State Constitution, art. IV, sec. 28, as follows:

“Members of the legislature and all officers, executive and judicial, except such inferior officers as may be by law exempted, shall, before they enter upon the duties of their respective offices, take and subscribe an oath or affirmation to support the constitution of the United States and the constitution of the state of Wisconsin and faithfully to discharge the duties of their respective offices to the best of their ability.”

I do not regard members of the Wisconsin State Board of Dental Examiners as “inferior officers” of the state, nor are

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they "exempted" by any law of the state from taking the constitutional oath of office. Consequently, I conclude that *they* should subscribe and file with the Secretary of State the constitutional oath of office as prescribed in the above section, a form of which is herewith inclosed.

This board has important duties to perform. It has been in the past and may be in the future involved in litigation where the acts it performs may be called into question.

There have not been many decisions of this state upon the question involved, but such as we have indicated that the constitutional provision requiring officers to take the above prescribed oath will be quite strictly construed. In the case of *Bohlan v. Green Bay & Minn. Ry. Co.*, 40 Wis., 157, on pages 166 and 167, it was held that commissioners appointed to appraise land condemned for railway purposes should take the constitutional oath prescribed for state officers, where they were directed by law to take such oath, and their failure to do so, where, by some mistake, they had taken a different form of oath, is given as one of the reasons for holding their acts invalid.

The subject is also discussed in the case of *State v. Hogue*, 71 Wis., on page 388. It was there urged that the law was invalid because it did not provide that the commissioners appointed to lay out a state road should be required to take an oath before entering upon the discharge of their duties, and it was held that the legislature had power to exempt inferior officers from taking such oath; but, as I do not regard members of the State Board of Dental Examiners as inferior officers, I think they are not exempt from taking an oath of office, although they are not required to do so by the act creating the board.

Trusting that what I have said answers your inquiry, I am

Very truly yours,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Convicts.—Convict in state prison who, during a portion of his term, has been insane and kept in state hospital is entitled to same credit for good conduct as if he had been actually confined within walls of prison.

January 26, 1906,

HON. GUSTAVE KUSTERMANN,
President State Board of Control,
Green Bay, Wisconsin.

DEAR SIR—Your letter of the 25th, received and noted. It presents the question of whether a convict confined in the states prison is entitled to credit for good conduct by having the term of his imprisonment shortened as provided in Section 4928 of the stats. of 1898, where such prisoner has been insane and taken to one of the state hospitals during a part of the term for which he was sentenced, or whether on his return to the prison, he should serve the full unexpired term less such credits as he is entitled to receive for the term he is actually confined in prison.

My opinion is that where a convict who has become insane is taken to the state hospital and kept there during the period of his insanity he is still constructively during such period confined in the states prison, just as much so as convicts who are employed outside of the prison in performing certain labor, as is provided for in Section 4927, are while so employed, constructively imprisoned. I am sure the board would have no hesitation in determining that prisoners so employed were imprisoned and entitled to the same credit for good conduct as those who are kept within the prison walls.

Besides this statute, Section 4928 confers upon convicts certain rights. These may be lost to them by bad conduct, but in my opinion they are not deprived of such rights by any act of theirs not within their control or through illness, of which insanity is only a form, by reason of which your board is authorized to keep them in one of the state hospitals as provided in Section 4944, stats. of 1898.

Hence I conclude that the convict you refer to or any convict who during a portion of his term has been insane and kept in the state hospital is entitled to the same credit for good conduct as if he had been actually confined within the limits of the state prison.

General Opinions.

Of course the credit for good conduct under the provisions of Section 4928 may be cancelled by the warden with the consent of the Board of Control for bad conduct, but that is not taken into consideration in this opinion as that is not a question which you present.

Trusting that this reply fully answers your inquiry, I am,

Yours very truly,

L. M. STURDEVANT,
Attorney General.

County Board. Loans.—County boards cannot legally make any other bank than one organized under the laws of this state, a county depository.

Commissioners of Public Lands may purchase, bonds issued for authorized loans.

January 27, 1906.

J. W. SODERBERG, Esq.,
District Attorney,
Barron, Wis.

DEAR SIR—Replying to your favor of 25th inst., I will say,

First, That I am of the opinion that the County Board cannot legally make any other Bank than one organized under the laws of this state, a county depository.

Depositores are expressly so described in the law, Sec. 693 of Stats. of 1898, as amended by Chapter 358 of the laws of 1903, and while by the provisions of that statute as so amended a discretion is given such board as to designating a county depository, I take it, that the discretion thereby given such board is a discretion as to whether or not any bank shall be designated as a depository but if a designation is made I conclude that a bank organized under the laws of this state must be named.

Second, In reply to your second inquiry you are informed that under the provisions of Sub-division 5, of Section 258 of Stats. of 1898 it is considered that when a town has in a proper and legal manner voted to make a loan for any purpose for which by law such town is authorized to make a loan that the Commissioners of Public Lands may when they have funds to

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loan purchase the bonds issued in pursuance of such action by such town.

Trusting that this will fully answer your inquiries, I am,

Yours truly,

L. M. STURDEVANT,

Attorney General.

Bonds.—Contract to be furnished with bond. Bond not sufficient under Chap. 417 laws 1905.

January 29, 1906.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR—At your request I have examined the bond of the Eau Claire Book and Stationery Company which has been offered by it in compliance with the provisions of chap. 417, laws of 1905.

This bond refers to a contract between the Committee and the Eau Claire Book and Stationery Co. No contract is submitted with the bond. The contract between the Committee and the successful bidder, consisting of the specifications and directions to bidders, the bids made, the letter of the Committee awarding the contract and the letter of the Eau Claire Book and Stationery Co. accepting it, would probably be deemed a sufficient contract under the act; but I think a formal contract should be drawn embodying therein a copy of the bid, a copy of the specifications, or at least a reference to them, and a recitation of the provisions of the contract as required by the statute. One copy of this should be retained by the Committee and one furnished the Eau Claire Book and Stationery Co.

On page 2 of the bond I find the following:

“that the said Eau Claire Book and Stationery Company will be relieved from all responsibility due to its failure to fill orders for such of said books or periodicals as are out of print or editions thereof which are exhausted or, in cases where publishers thereof fail, refuse or neglect to furnish it with the books ordered from time to time.”

The portion underlined should not, in my opinion, appear in the bond. The bid was not made upon specifications con-

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taining this condition. I would suggest that you write the Eau Claire Book and Stationery Co. asking it to forward such contract; or, if you prefer, I can prepare a bond.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Prisoners.—Statutes of state do not apply to Federal prisoners as affecting their term of imprisonment or reduction of such term on account of good behavior.

Jan. 30, 1906.

C. W. BOWRON, *Superintendent,*

Wisconsin State Reformatory,
Green Bay, Wisconsin.

DEAR SIR—Your favor of the 29th inst., together with the inclosed letter of Judge Amidon, received. The inquiry you make is substantially, whether the laws of this state in respect to the reduction of the sentence, or term of imprisonment, of prisoners convicted in Federal courts and sent to the Wisconsin State Reformatory by sentence of Federal judges, apply to such convicts, or whether the reduction of sentence such convicts may receive on account of good conduct is governed by the United States statute in reference thereto.

The solution of this question is not difficult. Federal prisoners are sent to this institution for offenses against Federal statutes, and their term of imprisonment is regulated thereby. The State in such cases only acts as the agent of the United States in receiving such prisoners and inflicting upon them the punishment provided by the Federal statutes. Consequently, the statutes of the state do not apply to such prisoners in any manner, as affecting their term of imprisonment or reduction of such term on account of good conduct. They would be entitled to no reduction whatever under the statute of the state, but, under the Federal statute, to which your attention is called by Judge Amidon, they are entitled to a certain reduction of term of imprisonment on account of good conduct. That statute is the one that should control your action in respect to reducing the term of imprisonment, and no other law, except

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as it might be expressed in the sentence of imprisonment pronounced by the Federal judge.

It seems nothing further need be said, and I trust this fully answers your inquiry.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Sheriff.—If sheriff does not enforce judgment upon demand, action may be brought against him.

January 30, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—In regard to the letter of Fred Schulz, Jr., unsigned, which you have referred to me, I will say that the matter presented by Mr. Schulz is purely a personal question between himself and Mr. Williams, and does not, in my opinion, present any question calling for executive action or interference.

It appears by this letter that Mr. Schultz rented to Mr. Williams a building at Ashland, Wisconsin; that the terms of the lease were not complied with, and that some form of action was brought against the tenant to dispossess him. Just what form of action this was does not appear by his statement. Anyway, he appears to have obtained a money judgment against Williams. This judgment may also have included an order for the vacation of the building, but as to that we are not informed, and it appears the tenant or a sub-tenant refuses to remove from the building after judgment, and that the sheriff refuses to put the defendant out unless an indemnifying bond is given him.

It appears that Mr. Schulz has employed two capable attorneys to assist him in this matter and, from the letter of Mr. McLeod, inclosed, I conclude that Mr. Schulz is unwilling to follow his attorneys' advice as to giving bond. It is needless for me to say that I think a client ought to follow the counsel of his attorneys and throw the responsibility upon them. If he fails to do so, he is the one at fault.

As to whether the sheriff is entitled to such an indemnifying bond or not is a question of law as to which his attorneys

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can and should advise him. If he is entitled to demand an indemnifying bond, it should be furnished. If not, a demand should be made upon the sheriff to proceed to enforce the judgment and, if the sheriff refuse to do this and is not entitled to an indemnifying bond, Mr. Schulz has his remedy by an action directly against the sheriff. As to whether a sheriff is entitled to an indemnifying bond, this is a question which neither you nor I are required to determine, but I am satisfied that Mr. Schulz has an adequate remedy in his own hands, and that he has no right to call upon the Executive of this state to assist him.

I herewith return the letter of Mr. Schulz and also the letter of Mr. McLeod which you handed me, and have had an extra copy of this letter written for you to forward to Mr. Schulz.

Yours respectfully,

L. M. STURDEVANT,

Attorney General.

City Councils.—Permanent determination of questions should be made by ordinance, and not resolution.

February 1, 1906.

HON. W. L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—In your favor of January 30th, you enclose a letter from Anton Theilmann of West Bend Wisconsin, in which a copy of a resolution is given which reads as follows:

“Resolved by the common council of the City of West Bend, that Section 23 of the Wisconsin Statutes of 1898 of ‘registry of electors, when and where required’ shall not apply and it is hereby expressly declared and provided that the same shall not apply to the annual, biennial and judicial elections which are hereafter to be held in and for said City of West Bend.”

This resolution it is stated was unanimously adopted. The law provides that Section 23 shall apply to the annual municipal and judicial elections in all cities, villages and towns

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specified therein, unless the common council of such city shall by ordinance or resolution otherwise declare and provide.

You desire my opinion as to whether a city council has power to adopt a permanent resolution such as that adopted by the city council of West Bend. In attempting to make a permanent determination of the application of said Section 23 to the City of West Bend it would have been better for the common council of West Bend to have passed an ordinance instead of a resolution. A resolution as distinguished from an ordinance, is an order which is of a temporary character or intended to meet a special occasion.

Am. & Eng. Encyc. of Law, Vol. 21, P. 947.

A resolution is an order of the council of a special and temporary charter; an ordinance prescribes a permanent rule of conduct or government.

Blanchard vs Bissell, 11 Ohio St. 96.

But it has also been held that where the power to make ordinances and by laws is general and no form in which these shall be enacted is prescribed, that an ordinance containing a prohibition and annexing a penalty was valid notwithstanding it purported by its terms to be a resolution. In substance it was an ordinance or resolution and the form in which it was passed did not make it void.

Municipality vs Cutting; 4 La. An. 335.

See also, Green Bay vs Brauns, 50 Wis. 204, where our court held,

“Where a city has power to make ordinances, rules, resolutions and by laws which are required to be passed by a vote of the majority of the council and signed by the mayor, any form of procedure may be adopted if it appears upon the record in a permanent form.”

See also, Porch vs St. Bridgets Congregation, 81 Wis., 599.

A resolution has ordinarily the same effect as an ordinance as both are legislative acts.

Sower vs Philadelphia, 35 Pa. St. 231.

Gas Co. vs. San Francisco, 6 Cal. 190.

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A resolution or vote was held to be equivalent to a formal ordinance in a case where the letter was not expressly required by the charter or statute.

Merch Union B. Wire Co. vs. C. B. & Q. R. R. Co.
70 Ia., 105.

In view of the above decisions of the courts, it is my advice that where a city council intends to make a permanent determination of a question it should be done by ordinance instead of resolution, but if the resolution passed by the City of West Bend was duly passed by said council, signed by the mayor and published in the same way that ordinances are published, it is my opinion that the same would have the same effect as an ordinance, in view of the above decisions and the statute which states that the council may determine this matter by either resolution or ordinance.

The question is not entirely free from doubt by reason of the fact that our court has not directly passed on the same, and for that reason it is my advice that these cities should pass an ordinance where the determination is intended to be permanent.

Yours very truly,

L. M. STURDEVANT.

Attorney General.

Salaries.—Warrant for \$417 for salary of Honorable James O. Davidson is valid for salary of governor.

February 1, 1906.

HON. JOHN J. KEMPF,
State Treasurer,
Madison, Wis.

DEAR SIR—Your communication of this date has been received. You say that the secretary of state has drawn a warrant in favor of Governor James O. Davidson for \$417.00 on account of salary, and ask for my opinion as to the legality of this warrant. On December 18th I gave to Governor La Follette a written opinion upon the question as to the title which should be given to his successor in office, and also as to the salary of his successor. I will here quote to you the concluding sentences of that opinion:

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"The Constitution does not provide that the powers and duties of governor shall devolve upon the lieutenant governor, but provides that the powers and duties of the office, shall devolve upon him. If the powers and duties of an office devolve upon one he certainly has all of the office unless it be the right to the name of the office, and I believe he has that also. My conclusion therefore is that since gubernatorial succession is provided by our constitution to pass to the lieutenant governor, he is entitled to the emoluments of the office."

If the warrant of which you speak is the proper amount due to James O. Davidson, as governor of Wisconsin, I am of the opinion that it is valid and should be paid by you.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Civil Service Commission.—Competitive examinations limited to residents of State Superintendents of charitable and penal institutions may employ assistants when there is no eligible list, without regard to citizenship.

February 2, 1906.

HON. F. E. DOTY,

Secretary and Chief Examiner of the State Civil Service Commission,

Madison, Wisconsin.

DEAR SIR—In your inquiry of February 1st, at hand, you state:

"I would like your opinion on the following question for the guidance of this Commission. Section 10, of the Civil Service Law provides that competitive examinations shall be free and open to all applicants who are citizens of the United States. You have already given me, I think an oral opinion at least, that when competitive examinations are held they are limited to citizens of the state. I have assumed that this provision is limited to competitive examinations only; am I right in that assumption?"

General Opinions.

Replying to this, I will say that Section 10 of the Civil Service Law especially provides, that "competitive examinations shall be free and open to all applicants who are citizens of the United States and of the State of Wisconsin, and who have fulfilled the preliminary requirements stated in Section 11 of this act." So that by the statute itself the competitive examinations are limited to applicants who are citizens of the State of Wisconsin as well as citizens of the United States.

You state further:

"The specific question I have to ask relates to the provisions of Section 13 in which it is said, 'that when no suitable person is on the eligible list, appointments may be made otherwise than from such list, and persons when so appointed shall have the same rights as though taken from such list.' We have at present no eligible list for attendants in state institutions, and I have said to superintendents of institutions that they may go anywhere they please for attendants as long as this condition exists. Am I right in this matter. May superintendents of state institutions go out of the state for employes when the commission has no eligible list for the position in question?"

Replying to this latter part of your letter, I will say that Section 13 of Chapter 363 Laws of 1905, the Civil Service Act, refers expressly to the charitable and penal institutions of the state and it provides as follows:

"In such institutions emergency appointments and appointments when no suitable person is on the eligible list, may be made otherwise than from such list, and such persons when so appointed shall have the same rights as those taken from an eligible list, except that they may be subjected to such tests as to merit and fitness as shall be prescribed by the commission."

In general I think it may be said that the civil service act and the statutes and policy of the state is that offices or positions in the state should be filled by citizens of this state. Favors, if positions in the charitable and penal institutions may be deemed such, in general should be given to citizens of the state. On the other hand certain positions in such institutions are not largely sought after as is evident by the fact that

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you have no persons names on the eligible list or no eligible list for places. The well being of such institutions, the safety and proper care of persons confined therein, not only make it necessary for the persons in charge of such institutions to promptly fill vacancies or make new employments in emergency cases, but the persons employed may be required to have certain peculiar personal qualifications not generally shared by others, so that it may frequently be desirable and even necessary to make appointments hurriedly and of persons peculiarly fitted for the position they are required to fill, and this the superintendents of such institutions might not be able to do, if their employes were absolutely limited to citizens of this state.

Section 13 of the Statute above quoted appears to recognize this condition and make provision therefor and to put no limitation whatever upon the residence or citizenship of the employes to be engaged in such institutions when there are no persons upon the eligible list. Hence I conclude that the superintendents of such institutions may when such condition exists employ assistants without regard to their citizenship.

I take it that the civil service act is intended to improve and is certainly not intended to impair the public service in any respect whatever and if a condition arises in any of the state penal or charitable institutions such as you present, I think the superintendents of such institutions should be given the widest scope and opportunity to employ competent persons to assist in taking care of the inmates of such institutions and that such is the intent, indeed the letter of the statute.

Trusting what I have said fully answers your inquiry, I am,

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Dunn Election Ballot.—Secretary of State not authorized to submit question of ratification to people until contract has been made.

February 3, 1906.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your letter of February 2nd, asking for my interpretation of Chap 522, Laws of 1905, has been received. You ask,

1st. "At what time should the contract named in Section 19, between Dunn and the secretary of state, be made?"

2nd. "If you decide that it should be made prior to the submission of the question to the voters at the election in April, then would the failure of Dunn to offer to enter into such contract with the secretary of state, before the submission of the question of the adoption of the act to the voters of the state, be an opinion which would justify the secretary of State in refraining from submitting the question of the adoption of said law to the voters, at the election in April?"

Section 19, of Chapter 522 is as follows:

"Whereas, Moncena Dunn of Marshfield, Wisconsin, has applied for letters patent and has submitted his petition, specifications, oaths and drawings for a patent on aforesaid pocket ballot, designed for use at all general elections, and

Whereas, he desires to enter into a contract with the state for the purpose of assigning the exclusive right to use said ballot in this state at general elections therein; now, therefore,

The secretary of state is hereby authorized to enter into a contract with the said Moncena Dunn by an instrument in writing whereby said Moncena Dunn shall grant and convey to the secretary of state and to his successors in office for the benefit of the people of this state, an exclusive right, if letters patent shall be to him issued, to use said patented ballot within the limits of this state at general, city and judicial elections, said assignment to be made pursuant to the provisions of section 4898 of the United States Statutes."

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Section 20, following contains this provision:

"The question whether the foregoing provisions of this act shall go into effect and be in force, shall be submitted to the people of this state at the election to be held on the first Tuesday in April in the year 1906, and if approved by a majority of the votes cast upon that question, it shall go into effect and be in force from and after it shall be ratified by the people as herein provided, and provided the contract hereinbefore set forth shall have been made, otherwise it shall not take effect or be in force."

By Section 20, it is provided, that this law shall not go into effect until two things shall occur, to wit: the law shall be submitted to the people at the April election and be ratified by them and the contract described in Section 19, between the secretary of state and Moncena Dunn shall have been made.

The question arises upon reading this section whether the contract between the secretary of state and the inventor of the pocket ballot shall be made before the act is submitted to the people for their votes, or whether it may be made after such submission. Taking this section alone I think it might easily be interpreted to permit the contract to be made either before or after the question had been submitted to the people at the spring election, but Section 21 of this Chapter, seems to determine the intention of the legislature in this matter and should under the rules of interpretation be read with the sections which precede it.

Section 21 is as follows:

"This act shall take effect and be in force from and after its passage and publication, subject to all provisions herein contained for its submission to the people for their ratification or rejection."

Section 20 provides two acts which must have been done before the law should go into effect. Section 21 provides for but one of them, clearly showing that the legislature intended that the contract between the inventor of this form of ballot and the secretary of state should be made prior to the submission of the law to the people for their ratification.

I am of the opinion that the secretary of state is not authorized by law to submit the question of ratification of the law

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to the people, until the contract mentioned in Section 19, has been made.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Civil Service. Library Clerk.—In office of Superintendent of Public Instruction does not come under unclassified service.

February 3, 1906.

HONORABLE F. E. DOTY,
Secretary State Civil Service Commission.

DEAR SIR—Your letter of the 2nd inst. has been received. You ask for my opinion as to whether or not the position of library clerk in the office of the State Superintendent of Public Instruction can be deemed to fall within the unclassified service, as provided for in section 8 of the civil service law.

The office of library clerk was created by section 165b Wis. stats. 1898, which is as follows:

“He, the State Superintendent, may also appoint a library clerk, who shall, under his direction, aid in promoting the establishment, maintenance and control of school libraries.”

Section 8 of chapter 363, laws of 1905, defines the unclassified service and, among others, specifies

“all presidents, deans, principals, professors, instructors, scientific staff and other teachers in the university, normal or public schools, the library staff in any library maintained wholly or in part at state expense.”

It was plainly the intention of the legislature to place in the unclassified service all librarians and assistant librarians in any library wholly or partially supported by the State. The office of library clerk in the state department of education is made by law a clerkship. The duties of the library clerk are defined, which are, to aid in promoting the establishment of school libraries. The fact that the State Superintendent's office contains a library and that the library clerk may be assigned the duty of sorting and caring for the books therein

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does not make him the member of a library staff as contemplated in the civil service law. Many of the departments in the state capitol contain libraries, and deputies and clerks are assigned the duty of caring for the books, but that does not change the nature of their employment as contemplated by law.

I am of the opinion, therefore, that the office of library clerk does not come within the unclassified service as defined by the civil service law.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Fairs.—Agricultural associations holding free street fairs not entitled to state aid.

February 5, 1906.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wis.

DEAR SIR—Your letter of the 2nd inst., has been received. You state that there exists in Trempealeau County an association known as the Arcadia Agricultural and Driving Association, but that it has in the village of Arcadia, grounds upon which in the past it has held each year an agricultural fair. You state also that you are informed that in the year 1905, this association instead of holding such fair upon its grounds in the village of Arcadia advertised and held what was described in its advertising matter as a "free street fair." That such free street fair was conducted in the manner as such fairs are usually carried on. That there were exhibits of various kinds of agricultural products located at different points in different buildings along the streets of the village. That scattered about indiscriminately between the places where such agricultural exhibits were had, were saloons in which liquors were sold during the holding of such fair and that shows such as usually exhibit at street fairs or street carnivals were scattered about among the buildings where such exhibits were had. You state also that it is claimed that certain premiums were

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offered and paid in connection with this street fair, such as \$6.00 for best ball games. You ask if this fair is entitled under the provisions of law to receive state aid.

In reply I will say that Chapter 60 Wis. Stats. of 1898, provides for the organization and management of county agricultural societies. It contemplates that such societies shall hold annual fairs or exhibitions for the purpose of aiding and stimulating the agricultural interests of the counties in which they are organized.

Section 1463, provides for state aid to county agricultural societies holding annual fairs providing such fairs are held under the conditions prescribed by the section, one of which is that no intoxicating liquors shall be sold upon the fair grounds. The intention of the legislature was to aid agricultural societies holding annual fairs, the purpose of which was not primarily to make money, but to aid the agricultural and kindred interests of the locality.

It is my opinion that an agricultural society holding a free street fair such as you describe in your letter, is not entitled to aid from the state.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

County Superintendent, etc.—Chairman of board of supervisors may appoint committee, who may audit bills of county superintendent for stationary, etc., when presented.

Superintendent must arrange list of books in each school district library alphabetically, by districts and towns, in numerical order. No extra compensation.

February 5, 1906.

HON. C. P. CARY,
State Superintendent,
Madison, Wis.

DEAR SIR—Your letter of January 31st has had careful consideration.

In answer to your first question, I will say that according to the provisions of Chapter 518, Laws of 1905, the committee

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appointed by the chairman of the county board of supervisors may audit bills of the county superintendent for postage, stationery, etc., from time to time as they may be presented, and the county board may allow such bills at any time that the board is in session.

In answer to your second question, I will say that Chapter 417, Laws of 1905, requires the county superintendent to procure a list of books from the library of each school district and to arrange such list by districts and towns in numerical and alphabetical order, and this Chapter makes no provision for extra compensation to the county superintendent for this work, neither does it authorize him to employ a clerk or assistant in the performance of such work. The law providing for the compensation and expenses of county superintendents does not provide for the employment of an assistant or the payment of claims for work of this character. It seems to be the intent of this law, that the county superintendent shall procure of the teacher a list of the books in each school library and that he shall then arrange these lists himself without extra compensation. I do not believe that money paid out to compensate teachers for the work of making such lists would be a valid claim against the county.

“Officers take their offices cum onere and services required of them by the law for which they are not especially paid, must be considered compensated by the fees allowed for other services.”

Crocker vs. Supervisors of Brown Co. 35 Wis. 284.

“Officers are not entitled to fees for the performance of statutory duties for which no specific fees are provided.”

McCumber vs. Waukesha Co. 91 Wis., 442.

In answer to your third question I will say that Chapter 105 directs the county superintendent to annually call and hold at least one school board convention for his county, for the purpose of consultation, advice and instruction upon matters pertaining to the management of the school. The statute provides that each member of the school board may attend such convention and that he shall be allowed \$2.00 a day and mileage for going to and returning from such meeting. The law does not provide for the expenses of the county superintendent

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in holding such convention. Certainly there is no provision for paying a lecturer for such school board convention. The law makers evidently did not contemplate that there would be expense incurred in the holding of these conventions.

You ask in connection with this question,

"Is it within the power of the county board of supervisors to authorize the county superintendent to submit his program for the school board convention, and the probable expenses to a committee appointed by the board with the understanding that if approved the expenses shall be paid?"

My answer to this question is, no.

In answer to your 4th question relating to common school diplomas, I will say that this is a discretionary matter with your county superintendent and there is no provision of law whereby a county superintendent may be restrained from attaching his name, or may be compelled to attach his name to such documents.

In answer to your 5th question, I will say, that unless a teacher's contract contains provisions to the contrary he may, if he holds himself ready to perform his part of the contract, collect his wages for time lost on account of the closing of the school on account of the prevalence of a contagious disease.

In your 6th question, you state that a teacher's contract reads in part as follows:

"It is hereby contracted and agreed by and between School District Number 1, Town and Village of Spooner that AB. a legally qualified teacher shall teach the school in said district for the term of nine months for the sum of \$80.00 per month, commencing on the first Monday of September, 1905."

And that the concluding clause of the contract reads as follows:

"And said school district hereby agrees to keep the school house and premises connected with it in good repair, to provide the necessary fuel for the use of said school during said term, and for the services performed as above described the said district agrees to pay said AB. the sum of \$720. on or about the 15th day of June, 1906."

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In answer to this question I will say that in my opinion this is an entire contract. It calls for the services of a qualified teacher for the period of nine months for which services the school district has agreed to pay the sum of \$720. on or before a certain day, which is June 15th, 1906. There is no agreement to pay the teacher at the end of each month, although the compensation is expressed as "eighty dollars per month" it is made one entire contract by the provisions following. The custom of school officers and school districts generally, in paying their teachers at the end of each and every month could not change the specific term of a contract.

See *Koplitz vs. Powell*, 56 Wis., 671.

In your 7th question you ask if a school board has authority to substitute the time that school has been closed on account of a contagious disease for the ordinary vacation that occurred during the school year in accordance with the custom of the state.

In reply to this I will say that if a teacher has been hired for a definite term and has been informed at what time of year the vacations will occur and then his work has been interrupted because of the prevalence of a contagious disease, the school board then has no authority of law to substitute such enforced interruption of work for the vacation agreed upon at the time of making the contract. Unless otherwise stipulated in the teacher's contract, the teacher is entitled to wages for the time the school was closed on account of the prevalence of a contagious disease, if during this time he held himself ready to perform his part of the contract.

Dewey vs. Union School Dist. 43 Mich., 480.

In answer to the second part of this question, I will say that teacher's contracts ordinarily read that they are to teach for a certain number of months, at so much a month, without stating a time of payment or the entire sum to be paid. In such a case the contract is to pay the teacher at the close of each month.

Your 8th question is already answered in connection with other questions. Where teachers are entitled to their pay at the close of each month, it is of course not lawful for the school board to withhold their salaries until the close of the year.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Civil Service.—Employees of Banking Department not under unclassified service.

February 6th, 1906.

STATE CIVIL SERVICE COMMISSION,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of your communication in which you request my opinion as to whether or not the officers and employees in the state banking department fall within the unclassified service, under the provisions of Chapter 363, Laws of 1905, known as the Civil Service Act.

The question arises under the provisions of section 8 of said act, which provides:

“The civil service shall be divided into the unclassified service and the classified service. The unclassified service shall comprise: all officers elected by the people, . . . all officers and employees in any department for the creation of which a vote of two-thirds of all the members elected to each house is required.”

Under the latter provision the question is, whether the officers and employees of the banking department fall within the exempt, or unclassified, service, as provided by the act.

I know of no department to which this language can be held to apply, unless it was intended to apply to the power conferred upon the legislature by the amendment to Section 4 of Article XI of the constitution of Wisconsin. This amendment was adopted by the people of the state in 1902 and reads as follows:

“Section 4. The legislature shall have power to enact a general banking law for the creation of banks, and for the regulation and supervision of the banking business, provided that the vote of two-thirds of all the members elected to each house, to be taken by yeas and nays, be in favor of the passage of such a law.”

It is certain that this constitutional provision does not in terms provide for the creation of a banking department and require a two-thirds vote to create it; but such a vote is required for the enactment of a “general banking law for the

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creation of banks," also "for the regulation and supervision of the banking business."

In pursuance of the authority conferred by the amendment, the legislature of 1903 enacted Chapter 234, which is entitled, "An act for the creation of banks and for the regulation and supervision of the banking business." The title of this act clearly indicates the purpose of the legislature to have been to exercise the power granted by the amendment and, if, in carrying out that purpose and as a part of the power to regulate and supervise the business of banking, it created a banking department, then it did require a two-thirds vote of the legislature in order to pass an act conferring upon the banking department power of regulation and supervision; but it did not necessarily require that the banking department itself be created by a two-thirds vote of the legislature. The legislature might have exercised the power of regulation and supervision of the banking business in some other way than by the creation of a state banking department. For example: the act might have provided that the regulation and supervision of the banking business should be vested in the Secretary of State, or some other state officer, but an act so providing must, in order to be valid, receive a two-thirds vote of the legislature. The amendment referred to does not restrict the legislature to any particular mode of procedure in providing for the regulation and supervision of the banking business. It does not provide that a banking department shall be created by the act referred to. However, the legislature did create a banking department and provided, among other things, as follows:

Section 1. There is hereby established in this state a banking department, which shall have charge of the execution of the law relating to banks and the banking business in this state. Such department shall be designated as the state banking department, and shall be under the management and control of a chief officer, who shall be called the commissioner of banking."

The act then provides for the appointment by the Governor, by and with the consent of the senate, of a Commissioner of Banking, and for a deputy, the employment of examiners and clerks to assist him in the performance of his duties. Thus far it seems clear that the legislature has not attempted in any

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way to provide for the regulation or supervision of the banking business; but, later on in the act, these powers are carefully set forth and conferred upon the Commissioner of Banking and his subordinate officers.

It seems, therefore, that there can be no doubt but that the legislature had the power to enact this chapter, under the authority conferred and, for that purpose and as a part of the scheme, it created a banking department, to be used as a means of regulation and supervision of the banking business in this state.

Considering, also, the history of this legislation, it seems clear that later, when the legislature enacted that all officers and employes in any department for the creation of which a vote of two-thirds of all members of each house is required shall be in the unclassified service, it referred to the State Banking Department, which had been created and existed at the time.

I say this is apparent from the history of the legislation, but it is not so apparent that the legislature, by the words of the act referred to, accomplished that purpose. In construing a statute, we must take it as we find it. It is not permissible to inject into the words of a statute any meaning which cannot be gathered from the context taken in connection with other legislation on the same subject. The office of interpretation is to arrive at the intent of the legislature, but that intent must be derived from the words used by it, and not from extraneous facts. The act referred to exempts the officers and employes in any department for the creation of which a vote of two-thirds of all the members elected to each house is required, and we have seen that there is no department of this state where a two-thirds vote of the legislature is required to create it.

“The language of a statute is its most natural expositor; and, where its language is susceptible of a sensible interpretation, it is not to be controlled by extraneous considerations. . . . We are not at liberty to imagine an intent and bind the letter of the act to that intent; much less can we indulge in the license of striking out and inserting and remodeling, with the view of making the letter express an intent which the statute in its native

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form does not evidence. Every construction, therefore, is vicious which requires great changes in the letter of the statute, and, of the several constructions, that is to be preferred which introduces the most general and uniform remedy. The legislature must be understood to mean what it has plainly expressed, and this excludes construction."

Sutherland on Statutory Construction, Sec. 237.

In view of these well known rules of construction, it seems impossible to read into the language of this act the idea that it refers to the banking department of the state. In my opinion there is no room for construction. The act plainly refers to a department of the state for the creation of which a two-thirds vote of the legislature is required. The fact that there is no such department might incline a court to give a very liberal construction to the words used, in order to give some meaning to the act of the legislature; but, in my opinion, it is not permissible to read into this act the words "banking department." I am therefore of the opinion that no act of the legislature has placed in the unclassified service the officers and employes of the banking department, except that, under other provisions of the act, the Commissioner of Banking, who is appointed by the Governor, falls within such class, and also his deputy, and stenographer.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Deputy Game Wardens.—State Game Warden, with approval of Governor, fixes compensation of deputies. Civil service law does not change, nor does it limit expenses of such deputies.

February 7, 1906.

J. O. DAVIDSON, *Governor*,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 6th inst., in which you ask me to give you my opinion on the following questions:

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1. "You are advised that I have before me the vouchers of the deputy game warden of the state for approval. I am in doubt as to the construction of Chapter 358, Laws of 1901 as to the power of the state game warden arbitrarily to fix the salary of deputies per month with or without expense."

The matter of fixing the compensation of the special deputy wardens is conferred by the chapter you refer to upon the state warden by and with the approval of the governor. The compensation is to be fixed by the warden and to include pay for such days as such deputy shall be under the direct order of the state warden. It does not contemplate that the salary shall be fixed by the month. It is not to be assumed that a deputy will be required to spend all his time during a whole month in performing his services, as it is provided in the act that his per diem shall include pay for such days as he shall be under the direct order of the state warden. The compensation should be fixed therefore by the day. In addition to the per diem, the statute provides that the expenses of the special deputy wardens shall be paid upon vouchers therefor approved by the governor, countersigned by the state fish and game warden. It is not therefore permissible under the act to attempt to fix in advance the expenses of the special wardens as the statute expressly provides that their expenses shall be paid. Of course this only includes legitimate expenses which are to be approved by the governor and the state fish and game warden.

Your second question is,

"After a state game warden has fixed the salary and expenses of deputies at a definite sum, is there any authority in law for approving vouchers for expenses that have exceeded the amount fixed per month—"

The answer to the first question will answer this one as to expenses as it follows that if the expenses cannot be fixed in advance, the governor and state warden have the right to approve vouchers for only the actual expenses incurred, while the special warden is engaged in the performance of his duties under the direct order of the state warden.

Your third question is, "in view of the civil service law

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I desire also to know what department has authority to fix the compensation of game wardens, to limit expenses or to increase or decrease the number of deputies."

As I have stated in answer to question Number 1, the compensation of these wardens is to be fixed by the state warden with the approval of the governor. The civil service act does not change the statute in that respect, nor does it interfere with or limit the expenses of the wardens. The wardens who may be appointed are to be taken from the approved lists furnished by the civil service commission, but they will be appointed in the same manner as heretofore, and their compensation and expenses fixed in the same manner.

Respectfully yours,

L. M. STURDEVANT,

Attorney General.

Convict, Insane.—Prisoner adjudged insane and committed to state hospital from prison is not to be released from such hospital until he recovers his reason, although his term of imprisonment may have expired in meantime.

February 8th, 1906.

STATE BOARD OF CONTROL,

Madison, Wisconsin.

GENTLEMEN—I have examined the question submitted to me by you, which, briefly stated, is as follows: In 1898 one French was sentenced to a term of imprisonment in the State's Prison. After his incarceration in prison he became insane. The State Board of Control, sitting as a commission in lunacy, adjudged him insane and ordered his transfer from the State's Prison to the Northern Hospital for the Insane, where he is now confined. His prison sentence will soon expire. Question: must he be discharged from the hospital at the expiration of the term of imprisonment in the State's Prison?

I get but little light upon this question from an examination of statutory provisions relating to the subject. Sec. 4944 Wis. Stats. provides that

"When a prisoner thus removed recovers his reason before the expiration of his sentence, he shall, by order of

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the board, be returned to the prison from whence he was taken."

You will note that this section requires the return of the patient to the State's Prison only in case he shall recover his reason before the expiration of his sentence. It may be fairly implied, therefore, that, if he does not recover his reason prior to the expiration of his sentence, he is to be retained as a patient in the hospital.

There appears to be no statutory provision authorizing him to be discharged from the hospital when his prison sentence expires, and, in the very nature of things, it would not be proper to discharge him if he is insane. There are statutory provisions providing how a patient confined in our hospitals may be discharged therefrom, where he has been adjudged insane and has recovered his reason. (See Sec. 587 Wis. Stats. 1898). This section gives the Board of Control, acting as a commission in lunacy, the right to determine the sanity or insanity of any person committed to either of the state hospitals for the insane, whether an actual inmate thereof or at large on parole, in cases where a jury trial is not demanded by the patient or in his behalf.

My conclusion from these and other statutory provisions relating to insane patients is that, at the expiration of the sentence of the prisoner, he will not be entitled to a discharge from the hospital until he has been adjudged to have recovered his reason by some competent authority.

No new order of commitment is necessary.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Bounties.—Criminal offense to bring wolves from another state, turn them loose, shoot them and secure bounty for so doing.

MR. H. J. MORTENSON,

District Attorney,

New Lisbon, Wis.

February 12, 1906.

DEAR SIR—Your letter of February 8th, together with the letter of W. H. H. Cash, which you enclosed therein, is re-

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ceived. Mr. Cash in his letter informs you that one Ethan Allen has brought two wolves from the State of Kansas to Juneau County, Wisconsin and there turned them loose and shot them and collected the bounty of Juneau County and also from the State of Wisconsin, under Sections 1626-27-28 R. S. 1898 and Chapter 45 of the Laws of 1899.

From what Mr. Clark says in his letter and from what you say in yours, I conclude that you have sufficient facts under which you can convict the said Ethan Allen, under Section 4555 R. S. 1898.

I would advise you therefore to investigate the matter further and if in your opinion you have sufficient evidence to establish the facts stated in your letter and in that of Mr. Cash, then to proceed with the criminal prosecution against the said Ethan Allen.

Yours truly,

L. M. STURDEVANT,
Attorney General.

City Party Committees, etc.—City committees abolished. Precinct committees provided to perform duties imposed on city committees.

February 15, 1906.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—In your letter to me of February 14th you state that the primary election law, as amended by the Legislature of 1905, makes no provision for the appointment of city party committees, and you ask:

“How are the duties with which the chairman and secretary of the city committee are charged to be performed?”

In reply I will say that my understanding is that, by section 2 of Chapter 359, Laws of 1905, the city committee is abolished. It is quite evident that the law makers seemed to think the city committee unnecessary and provided a precinct committee in its stead. I am of the opinion that, wherever the words “city committee” appear in our election law, they

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should be interpreted, *precinct committee*, and that these precinct committees should perform the duties imposed upon city committees.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Convicts.—After prisoner's sentence is commuted, he has right to "good time" he has earned prior to time of making of order, no contrary provision being expressed.

Feb. 16, 1906.

HENRY TOWN, *Warden,*

State's Prison, Waupun, Wis.

DEAR SIR—At your request I have examined the question which arises regarding the sentence of one Ole Nelson, now in your custody in the State's Prison. This prisoner was sentenced on the 24th day of March, 1903, for the term of ten years. On the 28th day of December, 1905, the Governor commuted his sentence to a term of three years and six months. The order of the Governor provides as follows:

"I, Robert M. LaFollette, as Governor of Wisconsin, have commuted and by these presents do commute the sentence of the above named Ole Nelson to a sentence of three years and six months, the same to date from the day of original sentence and at the expiration of said sentence of three years and six months the said warden is hereby commanded to discharge the said Ole Nelson from imprisonment and to make due return of this warrant, together with his doings thereon, as required by law."

The question arising is, whether the prisoner is entitled to a diminution of time from the term of his sentence as provided by Sec. 4928 Wis. Stats. 1898.

At the time the Governor made the order of commutation the prisoner had already served of his term two years, one month and four days. If, prior to the time the order of the Governor was made, the prisoner had so conducted himself as to be entitled to the benefits of Sec. 4928, then he had already earned his right to a commutation of sentence, and it is prob-

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able that this right could not be taken away from him, provided, of course, he had continued under his original sentence.

Art. V, Sec. 6, Constitution of Wis., gives the Governor the power to grant reprieves, commutations and pardons after conviction for all offenses except treason. The statute also provides that in all cases in which the Governor is authorized to grant pardons he may grant a pardon upon such conditions and restrictions and under such limitations as he may think proper. Sec. 4859 Wis. Stats. 1898.

Under these provisions the Governor might have imposed a condition in his order commuting the sentence, by which he could have deprived the prisoner of the right to claim a deduction on account of good behavior, because that would have left the prisoner the right to accept the pardon upon that condition or reject it and serve his original sentence.

The statute providing for a diminution of time from the sentence in case of good behavior contains no exception other than that the rules prescribed shall be complied with. The order made by the Governor provides that the sentence in this case shall be commuted to a term of three years and six months, to date from the time of the original sentence.

In my opinion, therefor, his original sentence, so far as it had been served, was not interfered with by the order of the Governor and he is entitled to the "good time" he had earned prior to the time of the making of the order.

I also am of the opinion that, in the absence of any condition imposed by the Governor, he is also entitled under the statute to the benefit of the provisions of Sec. 4928, for the balance of the time after the date of the order commuting his sentence.

It has been held, under a similar statute in the state of Michigan that, where a prisoner has complied with the rules and is entitled to a reduction from his term of sentence, he cannot be deprived of that right by subsequent legislation.

In re Canfield, 98 Mich. 644.

Yours respectfully,

L. M. STURDEVANT,

Attorney General.

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Extradition.—Deserting wife and infant child is an extraditable offense.

Feb. 16, 1906.

HERMAN LEICHT, *District Attorney*,
Medford, Wis.

DEAR SIR—I am in receipt of yours of the 15th inst., in which you inquire whether the offense of deserting a wife and infant child is extraditable.

This department has held that it is. I would call your attention to an opinion found on page 43 and 44, Attorney General's Report of 1904, in which it is held that practicing medicine without a license is an extraditable one. The authorities cited in that opinion are conclusive, I think, upon the question as to which you desire information.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

District Attorney.—Duty of to prosecute or defend all actions in which county is a party.

February 16, 1906.

MR. F. L. MC NAMARA,
District Attorney,
Hayward, Wis.

DEAR SIR—Your letter of February 13th is received. You state that two town treasurers in your county failed to file the bonds required of them under Section 1080 R. S. 1898, and it became the sheriff's duty to collect the taxes under Section 1083. That the treasurers refused to deliver up the tax rolls and interfered with the sheriff in such a way that an injunctive proceeding was instituted and a mandamus action also. You state that you have acted as attorney for the sheriff in these cases and you would like to know if it is a part of your official duties to do so.

Section 742, Subdivision 1, provides that it shall be the duty of the district attorney, "To prosecute or defend all actions, applications or motions, civil or criminal, in the circuit

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court of his county in which the state or county is interested or a party."

Under this provision of our law it seems to me that it is a part of your official duty to act as attorney for the sheriff in the cases above stated. Your county was certainly interested in the collection of the taxes in those towns of the county where the treasurer refused to collect, and the purpose of these actions was to compel the collection of the taxes.

You state that you deem it necessary for the sheriff to take the action which he did in order to perform his duty. As he met with unlawful resistance and illegal acts on the part of the town officers, your county was vitally interested and for that reason it is my opinion that it was your duty to give advice to the sheriff in this matter as provided by Section 752, Subdivision 3, R. S. 1898, and also to act as his attorney in the actions which it was necessary for him to bring.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Libraries.—Funds to be in hands of city, village or town treasurer. Library board given exclusive control over expenditures. Library board to purchase books.

February 20, 1906.

HENRY E. LEGLER, *Secretary,*

Wisconsin Free Library Commission.

DEAR SIR—I am in receipt of your letter of the 16th inst., in which you state that the Commission has been asked by the library board of the village of Belleville, Dane County, to determine for them questions involved in the administration of their public library, and the relation of the village board thereto, and ask for my advice in regard to the matter.

Their questions are as follows:

1st. The village board claims that the village treasurer is the only officer empowered to have custody of funds obtained for library purposes.

In reply to this question I would say that sec. 931 Wis. stats. 1898, as amended by chap. 89 of the laws of 1899, chap.

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203, laws of 1901, and chap. 43, laws of 1905, provides, among other things, as follows, in respect to free public libraries:

"In all cases the treasurer of the city, village or town shall be ex officio the treasurer of the fund used for library purposes, and said money shall be drawn from said treasury as the same is expended, for the uses of said library from time to time."

It seems quite clear to me that this statute contemplates that the money shall remain in the hands of the treasurer of the city, village or town and be drawn therefrom in such manner as the library board shall determine, by the officers of the library board. To this end they shall establish some rule or regulation as to who shall make, and how orders should be drawn upon the treasurer for bills contracted in relation to the public library.

2nd. The contention is made by the village board that the library board cannot legally issue orders on the village treasurer for the payment of expenses incurred in the administration of the library, except through the village board.

I do not so construe the law. Sec. 933 Wis. stats, 1898, as amended by chap. 310, laws of 1901, in referring to the powers of the library board, provides:

"They shall have exclusive control of the expenditures of all moneys collected or donated for the library fund, the purchase of a site and erection of a library building thereon and the supervision, construction, furnishing, care, custody of the building or rooms constructed, leased or set apart for library purposes, and such money shall be drawn from the treasury by the proper officers upon the properly authenticated orders of the board, without being otherwise audited."

I am of the opinion that the board spoken of in this part of said section is the library board, and that board is, by the terms of the statute, given exclusive control of the expenditures of all moneys. I am satisfied that that board, or the officers whom it shall designate to so act, are the proper per-

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sons to make orders upon the town or village treasurer for the payment of bills contracted by such library board.

3d. It is further contended by the village board that all lists of books which it is proposed to purchase for the public library must receive the approval of the village board prior to purchase.

I do not so construe the law. I consider that the library board is a proper body to select and purchase books for the library and see no authority in law for any other contention.

4th. The village board claims authority to reduce the number of library trustees from nine to six at their pleasure, without consultation or wish of the said library board.

Under the provisions of sec. 932 Wis. stats. 1898, as amended by chap. 98, laws of 1901, it is provided that in any city of the fourth class or any village or town having a public library, with a board of nine directors, upon the request of such board the mayor of such city, the president of such village or the chairman of such town shall omit to make the appointments to the board, or to fill vacancies, until the number of the members of the board, excluding the ex officio member, is reduced to six, and thereafter the board shall include no more than six appointed members.

It appears by this that the officers named are authorized to omit to fill vacancies until the number of the members of the board, exclusive of the ex officio member, is reduced to six. But the law states that this shall only be done upon request of such board, and hence, under the statute, I conclude that such officers are not authorized to omit to fill vacancies, unless the library board shall make such request.

5th. It is further contended on behalf of the village board that March 29th, 1905, a special act was passed by the legislature making it an illegal act on the part of the library board of any city, village or town to issue orders on the village treasurer for the payment of library moneys, unless drawn through the village board upon warrants drawn and signed by the village clerk and countersigned by the village president.

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I find no such act as that referred to to have been passed March 29th, 1905, or at any other time. It is barely possible that such a provision may have been included in some act which is not so indexed as to be readily found in a statute; but, unless there is an act which makes it illegal on the part of a library board in any city, village or town to issue orders on the treasurer, I hold to the contrary. If there is such an act, I should like to have it pointed out.

Trusting that what I have said plainly answers the questions presented, I am,

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Fees.—For filing description of several different styles of any article may be collected for each style.

February 20, 1906.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wis.

DEAR SIR—Your favor of February 17th, with the letter of Phil. H. Perkins enclosed therein is received. Mr. Perkins states that he is about to file a description of certain bottles under Section 1747d R. S. 1898, and he inquires whether your fee for filing same would be \$5.00 for each bottle described, or a straight fee of \$5.00 only.

In your letter you call my attention to Section 1747 dd, being an amendment contained in Chap. 140 of the Laws of 1901, also Chap. 360 of the Law of 1901. Said Chapter 360 does not purport to repeal any of the provisions contained in the first four sections of Chapter 84a, although there is considerable conflict between the provisions of Chapter 360 and the said sections of Chapter 84a. Your suggestion that inasmuch as Chapter 360 does not specifically repeal the provisions of the first four sections of Chapter 84a they are therefore in *pari materia* and should be construed so as to give effect to each if possible, seems to me to be the correct view to take of these various provisions.

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The legislature of 1901, added a new section, 1747dd, to Chapter 84a. Certainly it did not intend to nullify the provisions of Chapter 84a by the provision of Chapter 360 of the laws passed at the same session. The provisions of said chapter 360 are broad enough to cover all classes of business which manufacture or sell anything which is placed in cans, tubs, firkins, boxes, bottles, casks, barrels, kegs, canteens, vessels, etc., while Section 1747d is a provision which is not so broad but more specific, applying to such vessels when used for such beverages as therein mentioned. If Section 1747d were not in existence then the provision of Chapter 360 would be broad enough to apply to all vessels containing beverages as well as other contents. It seems to me that the fees provided for you in Section 1747d are the ones that you will be authorized to charge in the case in question.

The provisions of said Section, that "before any such record shall be made there shall be paid said secretary a fee of \$5.00 for each and every such description of name, brand or trademark which he is requested to have recorded," seems clearly to authorize you to charge \$5.00 for each and every description of name, brand or trademark so filed.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Education.—Board of examiners not authorized to employ clerk.

Feb. 28, 1906.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR—Your communication of the 26th inst. has been received and its contents have been carefully considered. You ask concerning the legality of permitting the State Board of Examiners to hire a clerk at a reasonable per diem, to perform the clerical duties of the board, and to include the same in their bills rendered to you under the head of "necessary expenses."

You state that, as a matter of convenience, it has been the custom in the past for the clerical work of the Board of Examiners to be performed by one of the employes of the depart-

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ment of education, and that all the clerical work of the board has in the past been done by a clerk in your office. You state that there is no provision of law whereby it is the duty of the State Superintendent to perform this work for the State Board of Examiners, and that, as the volume of business in your department is continually increasing, the point has been reached where it is impossible to longer detail one of the clerks to perform this service for the State Board.

The statutes provide that the State Superintendent shall appoint three competent persons who shall constitute a board of examiners, whose duties shall be to examine all applicants for state certificates. The law provides that the State Superintendent shall prescribe the manner of making applications, of conducting and managing the examinations and reporting the results thereof. Sec. 458 Wis. stats. 1898 provides:

“There shall be paid out of the state treasury to each member of the state board of examiners five dollars per day for all time actually and necessarily spent in going to, holding and returning from any such examination and all his actual and necessary expenses thereof to be fixed and certified by the state superintendent.”

The question then which you ask resolves itself into this: May the State Board of Examiners, under the provision that “all his actual and necessary expenses shall be paid out of the state treasury,” employ a clerk to perform the clerical work of the Board?

The law creates the Board of Examiners and specifically defines what their duties shall be and fixes their compensation at five dollars per day. It makes no provision for assistants, clerks or stenographers. Other state boards are compensated in the same manner as the State Board of Examiners and some of them are provided with clerks and stenographers.

I am of the opinion that a provision for the payment of an officer's expenses does not authorize him to employ a clerk to perform a portion of the duties by law prescribed for him to perform. The Legislature alone has power to create positions in the public service. It might be that “actual and necessary expenses” could be construed to include money paid to a stenographer for special work, but a stenographer could not be employed to work by the day or week: the expense should be

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itemized, at so much per folio. The expenses of many officers in the public service are paid out of the state treasury by authority of law, but such authority could hardly be construed to empower them to appoint additional clerks in their departments. Because no provision was made by the Legislature for a clerk for the State Board of Examiners, it is presumed that the law makers intended that the members of this board should perform all the duties prescribed for them by law.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Civil Service Commission.—May place such positions as are impracticable to fill by competitive examinations in exempt class for limited time.

February 20, 1906.

HONORABLE F. E. DOTY,

Secretary State Civil Service Commission.

DEAR SIR—Your letter of the 19th inst. has been received. You state that the Civil Service Commission has found that it is impracticable to fill certain positions by competitive examinations at the present time, and you ask whether the Commission may legally place such positions in the exempt class for a limited time.

In reply I will say that sec. 14, chap. 363, laws of 1905, provides that, in addition to the positions therein enumerated,

“there may be included in the exempt class all other offices or positions except laborers, for the filling of which competitive or non-competitive examinations shall be found by the civil service commission to be impracticable on account of the temporary character of the employment.”

I am of the opinion that, under this authority, the Civil Service Commission may place such positions as in its judgment it is impracticable to fill by competitive examinations, temporarily in the exempt class. It is possible that the impracticability of filling such positions by examination may be later overcome.

General Opinions.

I think this is a matter for the judgment of the Commissioners. I believe that they have the authority under the law to make temporary exemptions in all cases where they make permanent exemptions, if their judgment so directs.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Courts.—County courts are courts of record.

Feb. 28, 1906.

E. V. WERNER, *District Attorney,*
Shawano, Wis.

DEAR SIR—Your letter of the 23d inst. has been received. I am of the opinion that sec. 2448 makes county courts courts of record. The purpose of chap. 50, laws of 1905, was to take away the power of some municipal courts to commit boys to the Industrial School. I have given it as my opinion to the officers of the Industrial School that all county courts are courts of record.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Laws.—Chapter 124, laws of 1899 merely authorizes municipalities to appropriate money for the observance of Memorial Day.

March 3, 1906.

PROFESSOR H. W. ROOD,
Madison, Wis.

DEAR SIR—You have called my attention to chap. 124, laws of 1899 and have asked whether or not the provisions of that chapter are mandatory upon town, village and city boards.

In reply I will say that sec. 1 of that chapter reads in part as follows:

“It shall be lawful for the board of any town, village or city in this state, at any regular or special meeting, to vote any sum of money, not exceeding fifty dollars in

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any one year, except in cities of five thousand population and over, the amounts may be not to exceed one hundred dollars in any one year, for the purpose of defraying the expenses of the proper observance of memorial, or decoration, day."

It is my opinion that this chapter merely authorizes these municipalities to appropriate money for the observance of Memorial Day. That is, it makes it discretionary with the town, village or city boards. There would be no legal way of compelling these municipalities to make appropriations for that purpose.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Titles of Legislative Act.—Statement of primary purpose in general terms in a constitutional sense includes means designed to facilitate the accomplishment thereof.

March 3, 1906.

BOYNTON & HOLWAY,
La Crosse, Wis.

GENTLEMEN—As requested by you, I have given consideration to the question you referred to me relative to chap. 353, laws of Wisconsin, 1903, and chap. 290, laws of Wisconsin, 1905, the latter chapter being an amendment of the former.

The particular question upon which you desire my opinion is, whether the titles to said chapters comply with the constitutional rule, which requires a private or local bill to embrace only one subject, which is to be expressed in the title.

The title to chap. 353 reads as follows:

"An Act to authorize Erwin G. Boynton and Orlando Holway, their heirs, successors and assigns to build and maintain a dam across Black River in Jackson County, Wisconsin, for the purpose of improving the navigation of said river and for the manufacture of flour, feed and other milling products and the generation and transmission of electric and hydraulic power and for other manufacturing purposes."

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The title to chap. 290 is:

"An Act to amend chapter 353 of the laws of 1903, relating to increasing the height of a dam in Black River."

These acts being private and local acts, the constitutional provision involved is the following:

"No private or local bill which may be passed by the legislature shall embrace more than one subject and that be expressed in the title."

Art. IV, sec. 18, Const. Wis.

The title of the first act in question is quite comprehensive, although expressed in general terms, and in considering the sufficiency of the same under the constitutional provisions quoted, I will call your attention to the general rule of law laid down by our court, which is that an act of the Legislature should not be declared void except upon clear and unmistakable grounds; and the title of a private or local act, which must necessarily be expressed in concise language, should be liberally construed, and the act should not be declared void merely because the title does not express the subject matter of the act as fully and unequivocally as it is possible to express it.

Mills v. Charleton, 29 Wis. 400,

Diana Shooting Club v. Lamoreux, 114 Wis. 44.

In the *Mills* case the title of the act under consideration was as follows:

"An Act to authorize the city of Madison to reassess and collect certain taxes and assessments."

The act itself, after providing for reassessment and relevy of certain taxes and assessments, proceeded also to authorize the municipal authorities to adopt and order the streets of the city to be paved with Nicholson pavement or any other kind of pavement, whether patented or not, and either to purchase the patent for the city or to let the work to the lowest bidder, in accordance with the provisions of the charter.

The court, in discussing the question whether the title to this act was comprehensive enough to authorize the inclusion of these provisions in the body of the act, held that such provisions were auxiliary to and promotive of the main object or

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subject of the act, which was the authorizing of assessments; that it was one of the means pointed out by the act for accomplishing the end in view for making the assessments regular and valid; that such provisions were subordinate, and naturally or necessarily connected with, the primary or leading subject of the bill, and that they might be included in the bill without rendering the act double or multifarious in the sense of the constitutional prohibition.

In the case of *Phillips v. Albany*, 28 Wis. 340, the court had under consideration an act the title of which was:

“An Act to revise and amend an act to incorporate the Sugar Valley Railroad, approved March 29, 1855, and to authorize certain towns therein named to aid in the construction of said railroad.”

It was contended in that case that the reviving and restoring of the corporate rights and franchises of the railroad company and amendment of its charter and authorizing of the towns to aid in the construction of the railroad, by subscribing to the stock of the company, were distinct subjects of a private and local nature which could not be joined in the same act. The court said:

“The act embraces no more than one subject, that is, building the line of the railroad named in it, or creating a corporation for that purpose, and providing how it may obtain means and facilities for accomplishing it. It is all the same general subject, which is all the constitution means. An act might be passed for creating or chartering a company in full, and providing for municipal subscriptions to its stock, with all their details and particulars, and yet not be obnoxious to constitutional objections on this ground.”

Supra p. 356.

In *Harrison v. the Board of Supervisors of Milwaukee Co.*, 51 Wis. 645, the title of the act was:

“An Act to provide for the improvement of the Blue Mound or Spring Street Railroad county highway in Milwaukee county, and to repeal chapter 365 of the laws of 1876 and chapter 279. laws of 1887.”

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The act itself provided (1) for the erection of a bridge by the railroad company; (2) to legalize the act of the board of supervisors and thereby creating a county highway; (3) for the construction of a viaduct and turnpikes by the county board; (4) for the assessment and collection of a special county tax; (5) for a special assessment of benefits upon certain property to pay for the improvement; (6) for taking private property and for opening and improving a highway; (7) for an appeal from the assessment of benefits; and (8) for the repeal of two other statutes.

The court, in considering the title of the bill, said:

"The subject, and the only subject, of the act is the improvement by the county of Milwaukee of a certain highway situated in said county and, so far as we are able to comprehend the act, there does not appear to be anything in which it does not strictly relate to that subject."

See also, *Yellow Riv. Imp. Co. v. Arnold*, 46 Wis. 214, *Yellow Riv. Imp. Co. v. Wood Co.*, 81 Wis. 553.

"Every subject which the court can see would or might facilitate the accomplishment of the primary purpose named in the title of an act is germane thereto and may be considered as constitutionally suggested by the expression of such primary purpose. The constitution does not require the title of a private or local bill to disclose or shadow forth the character of the proposed legislation, its full scope and purpose and to make known the several interests which may be directly or indirectly affected by it so as to attract attention and give notice of all that is to be accomplished by the proposed act. The constitution requires the subject of the act to be expressed in the title, but leaves the mode of expressing it wholly to the discretion of the Legislature."

Diana Shooting Club v. Lamoreux, 114 Wis. 44, 49.

The court also said in this case:

"The statement of a subject includes, by reasonable inference, all those things which will or may facilitate the accomplishment thereof."

Supra p. 51.

The statement of a primary purpose in general terms in a

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constitutional sense reasonably includes all the means designed to facilitate the accomplishment thereof.

State ex rel. Vandenhouten v. Vanhuse, 120 Wis. 15, 18.

Tested by these rules, we find the general object of this act to be to authorize Boynton & Holway to build a dam across Black River in Jackson County. This general object is expressed in the title of the original act. The seven sections of the act only provides how the dam is to be built and how the franchise may be forfeited. I think it is safe to assume that the act is valid as it stood prior to the amendment, and the only further question to be considered is as to the effect of the amendment of 1905.

Some additional provisions are found in this amendment to the provisions of the act as it originally stood, and these provisions are not expressed in the title to the amended act, in terms. These provisions relate to the manner in which the power obtained by the dam shall be used and how its disposal, use or sale shall be regulated. These several matters are incidental to the main object of the act, which is to grant a franchise to build and maintain a dam. If the title of the first act is sufficiently comprehensive to embrace the provisions of the amended act, then the act is not repugnant to the constitutional provision, even if, if standing alone, it would be invalid, for the amendment is a part of the original act, just the same as if its provisions had been originally incorporated in it. The amendment substitutes for Sec. 1, of the original act the entire chapter comprised in the amended act. It thus becomes a part of the original.

"If the title of the original act in question is sufficient to embrace the provisions in question, it is unnecessary to inquire whether the title of the amendatory act would of itself be sufficient."

This language was used by our court in the case of Yellow River Improvement Co. v. Arnold, 46 Wis. 225 and is applicable to the situation here.

In the case last cited, an examination of the statute involved in that case will show that many more powers, privileges and restrictions were included than are included in the two chapters under consideration, and yet they were held to be properly

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designated within the constitutional provision. (See *Yellow Riv. Imp. Co. v. Wood Co.*, 81 Wis. 254, 257).

My opinion is that titles of the two acts in question are sufficient to authorize all of the provisions contained in the acts.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Supervisors.—County Board not authorized to appropriate money to pay teachers conducting examinations of prospective graduates from country schools.

March 3, 1906.

JOHN L. FISHER, *District Attorney*,
Janesville, Wis.

DEAR SIR—Your letter of the 2nd inst., inclosing a letter from O. D. Antisdel, County Superintendent of Schools, has been received.

I have searched the statutes and am unable to find any authority for the county board of supervisors appropriating money for the purpose of paying teachers in conducting examinations of prospective graduates from country schools.

Your County Superintendent also asks what is meant by the word "school" as it occurs in the statutes.

In reply to this question I will say that the word "school" has no different meaning in the statutes than that which is generally applied to it. Following are a few definitions which have been given in court decisions: "School" is a general term and denotes an institution for instruction and education." (*American Asylum of Deaf and Dumb v. Phoenix Bank*, 4 Conn. 172). "A school is an institution for learning—an educational establishment—an assemblage of scholars." (In re Sanders, 36 Pac. 348). "The word 'school' is applied to institutions which are confined to some special grades of instruction." (*Com. v. Banks*, 42 Atl. 277).

Yours very truly,
L. M. STURDEVANT,
Attorney General.

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Insane.—Expense of ex-convict transferred to asylum charged to county from which he formerly resided.

March 7, 1906.

HONORABLE GUSTAV KUSTERMANN,
President State Board of Control,
Madison, Wis.

DEAR SIR—In your letter of the 3d inst., you state:

“A resident of Ashland County was sentenced to the State Prison for a term of years, was afterwards found insane and transferred to the Northern Hospital. His prison term expired Feb. 1st, but he, still being insane, remains at the Northern Hospital. Now the question arises whether, from the time his sentence expired, his support (\$1.50 per week) should be charged to Ashland County or whether, together with the loss of his citizen's rights as a prisoner he also lost his residence.”

In reply I quote the following from Sec. 588 Wis. Stats. 1898:

“All insane persons, residents of this state, who may be admitted into said hospitals shall be maintained therein at the expense of the state, but the county in which such patient *resided* before being brought to the hospital shall pay for all necessary clothing when not otherwise supplied and one dollar and fifty cents per week for the patient's support.”

You will observe that the provisions of the statute above quoted apply to *residents*, not *citizens*, of a county, and I do not consider that the question of citizenship or loss of citizenship has anything to do with determining the residence or county in which such person resided before being brought to the hospital.

I am of the opinion that confinement in the State's Prison does not change the residence or domicile of a person convicted of crime and sentenced to imprisonment in the State's Prison or any other penal or reformatory institution of the state. Such person remains a resident of the county where he resided at the time of his sentence, and a person who becomes insane while an inmate of any such penal or reformatory in-

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stitution and is sent to a state asylum is, in view of law, deemed a resident of the county in which he resided at the time of his sentence to such institution. Hence I conclude that in the case you state the expense of maintaining the person mentioned should be paid by Ashland County.

Trusting that what I have said fully answers your inquiry,
I am

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Elections.—At which justice of supreme court and Dunn Pocket Ballot are to be balloted for is *judicial* and *not general*.

March 9, 1906.

HON. W. L. HOUSER,

Secretary of State.

Madison, Wis.

DEAR SIR—I have your letter of the 9th inst., in which you ask for my opinion as to whether the election to be held April 3rd, 1906, including the election of an associate justice of the supreme court and the vote of the people upon the Dunn pocket ballot law, shall be called a general or judicial election.

In answer to this question I will say that Section 1, of Art. 13, of the Constitution of Wisconsin, provides, that

“The political year for the State of Wisconsin, shall commence on the first Monday in January in each year and the general election shall be holden on the Tuesday next succeeding the first Monday in November. The first general election for all state and county officers except judicial officers after the adoption of this amendment shall be holden in the year 1884 and thereafter the general election shall be held biennially.”

I am of the opinion that wherever the statutes contain the words general election, that the election as above described is intended. I am therefore of the opinion that the election to be held on April 3rd, next, is a judicial election and not a general election.

Yours truly,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Fees.—Statement filed in compliance with Sec. 1747a, Statutes of 1898, for collecting fees, does not include milk.

March 9, 1906.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—You have stated to me that the Racine Pure Milk Company, a corporation organized and existing under the laws of the State of Wisconsin, has filed in your office a written statement or description verified by the affidavit of its president, of the names or trade marks printed, branded or blown in or otherwise marked in or upon vessels and receptacles therein described, for the purpose of acquiring exclusive right of the use of such names or trade marks. This statement is filed in compliance with the provisions of Chapter 360 of the Wisconsin Session Laws of 1901, entitled, "An act to provide for registration of trade marks and other marks of ownership, and to prevent the unlawful use and disposal of articles marked therewith.

You have asked my interpretation of Section 1747d R. S. 1898, and for my opinion as to whether or not said statement and description so filed by said Racine Pure Milk Company would not authorize your department in assessing the said corporation the fees as provided for in said Section, instead of the fees as provided for in Chapter 360 of the Laws of 1901.

In my letter to you dated February 6th, I stated that,

"the provisions of said Chapter 360 are broad enough to cover all classes of business which manufacture or sell anything which is placed in cans, tubs, firkins, boxes, bottles, casks, barrels, kegs, cartons, tanks, fountains, vessels, etc., while Section 1747d is a provision which is not so broad, but more specific, applying to such vessels when used for such beverages as therein mentioned."

Said Section 1747d applies to any person, firm or corporation in this state engaged in the manufacture or sale of ale, porter, lager beer, soda water, mineral water or other beverages put up in packages. The Racine Pure Milk Company does not deal in any of the beverages mentioned in said section and the words, "other beverages" used in said Section, being

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general words following particular ones, by a well known rule of construction would be applicable to such beverages only as are of like nature to the ones specifically named. Milk though used as a beverage is not exclusively used for that purpose. It is used in cooking and baking as well, while the beverages enumerated in said section are used as a general rule as beverages only. They are of a different nature entirely, and it is my opinion that the legislature did not intend by this section to include milk. The general words following the particular ones in said section, must be construed to confine those general words to beverages *ejusdem generis*.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Taxes.—Chapter 315, Laws of 1903, contains complete provision for making reports of all taxes levied and provides penalty for failure.

March 13, 1906.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—Your communication of the 13th inst., has been received. You call my attention to Chapter 143, Laws of 1898, which provides that town, city and village clerks shall on or before the 31st day of December in each year file with the secretary of state, a statement of all taxes levied during the calendar year and also provides a penalty of \$25.00 for failure on the part of any clerk to make such report, and you ask if the reports called for under Chapter 143 are delinquent, or the provisions of Section 1016 Wis. Stats. of 1898, apply.

In reply to your question, I will say that Chapter 315, Laws of 1903, has practically repealed Section 1005 Wis. Stats. of 1898. This chapter contains complete provision for the making of such reports and provides a penalty for failure to report.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Industrial School for Boys.—Cannot bring action for money due former inmate.

March 14, 1906.

HON. STATE BOARD OF CONTROL,
Madison, Wis.

GENTLEMEN—I have your communication of the 19th inst., enclosing a letter from A. J. Hutton, superintendent of the Wisconsin Industrial School for Boys. Professor Hutton states that an inmate of the school named Frank Stimm was paroled to his father on May 20th, 1904. That at the request of the chief of police of Sheboygan, the boy was brought back to the school for consorting with criminals and leading a dissipated life. He states that the boy did not live at home; that he worked for the Crocker Chair Company and collected his wages himself. That there was \$20.00 due him from the Crocker Chair Company.

Professor Hutton states that he has asked the company to remit payment to him and that they have refused. He asks if the Industrial School or the State can sue and collect the amount due the boy.

It is a general presumption of law that where a minor is committed to a penal institution that the state assumes a guardianship over such person. However I have carefully read Chapter 203 Wis. Stats. of 1898, which relates to the Wisconsin Industrial School for boys, and I am unable to find in it, any authority which would permit the Industrial School or State of Wisconsin, to sue for money or property belonging to an inmate.

Section 4967, provides that the Board of Control may at any time in their judgment, restore an inmate to his parents or guardian. This would seem to imply that guardianship still remains where it was at the time the inmate was committed to the institution.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Elections.—Inspectors may be elected at special council meeting called later than prescribed.

March 15, 1906.

JOHN L. FISHER,

District Attorney,

DEAR SIR—Your letter of the 15th inst., has been received. You have called my attention to Paragraph 2, of Section 1, of Chapter 2, of the laws passed at the Special Session in 1905, amending Section 12 of Chapter 451 of the Laws of 1903, which provides “that it shall be the duty of the mayor to nominate to the common council at its first meeting in February of each year in which a general election is to be held, and if no such meeting is held, then at the special meeting which shall be called for such purpose on the last Tuesday of said month, three persons for inspectors of election,” and you state the mayor of Janesville has neglected to nominate such inspectors and ask if this may yet be done at a special meeting of the council.

In answer to this question I will say, that it is my opinion that the provisions of law above quoted are merely directory and that they may be complied with at a later time than that specified in the statute.

The rule is clearly laid down in *State ex rel. Cothren vs. Lean*, 9 Wis. 292, as follows:

“Where there is no substantial reason why the thing to be done after the time prescribed as before—no presumption that by allowing it to be so done, it may work an injury or wrong—nothing in the act itself, or in other acts relating to the same subject matter, indicating that the legislature did not intend that it should rather be done, after the time prescribed, than not to be done at all; there the courts assume that the intent was, that if not done within the time prescribed, it might be done afterwards.”

This doctrine is reiterated in *Wright vs. Sperry*, 21 Wis. 340, and in *State vs. Zillman*, 121 Wis. 472.

Southerland on Statutory Construction, lays down the rule as follows:

“Provisions regulating the duties of public officers and specifying the time for their performance are in that regard generally directory. Though a statute directs a

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thing to be done at a particular time, it does not necessarily follow that it may not be done afterwards. In other words, as the cases universally hold, a statute specifying a time within which a public officer is to perform an official act regarding the rights and duties of others is directory, unless the nature of the act to be performed, or the phraseology of the statute, is such that the designation of time must be considered as a limitation of the power of the officer."

In the statute under consideration the time is in no sense the essence of the matter. I cannot see that any one's rights would be injured by the performance of these official duties at a later time.

I am therefore of the opinion that at the meeting of the common council on March 19th, the mayor nominate the inspectors of election in the manner prescribed by law.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Stockholder meetings amendment of articles outside of the state is an irregularity but binding on the corporation. Corporation cannot do corporate acts beyond the jurisdiction of the state without specific authority granted by the legislature.

March 15, 1906.

HONORABLE W. L. HOUSER,
Secretary of State,

DEAR SIR—On the 28th of February last you sent me a certified copy of a resolution amending the articles of incorporation of the Day Lumber Company by changing the name to the Ingram-Day Lumber Company. The certificate of the secretary and treasurer of the corporation recites, among other things, that, at a meeting the stockholders of said company held at its branch office in Lyman, Miss., on the 17th day of February, 1906, which meeting was held at said time and place by and with the unanimous consent of all the stockholders of said company, the articles of incorporation of said company

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were amended by the unanimous adoption of the resolution hereinbefore referred to.

It further appears from said certificate that the total number of shares of stock of said corporation outstanding at the time of said meeting was five thousand; that there were represented at said meeting 4830 shares, and that, all of the said shares were voted in favor of the adoption of the resolution changing the name of the corporation.

I am informed by you, also, that the articles of this corporation now on file in your office contain a provision authorizing this corporation to establish branch offices in other states and, by unanimous consent, authorizing meetings of stockholders and directors to be held at the branch office so established.

The question upon which you desire my opinion is, whether this amendment adopted by the stockholders of said corporation in the state of Mississippi is legal or not, and whether you should file the amendment in your office pursuant to the provisions of the statute relating to filing amendments.

The general rule is, that a corporation can have no legal existence out of the boundaries of the sovereignty by which it was created; that it must dwell in the place of its creation and can not migrate to another state.

Bank v. Earle, 13 Peters 588.

"A corporation, in order to have legal existence, must have a home, a domicile, a principal place of business, within the boundaries of the state which creates it. It may send agents into other states to do business, but it cannot migrate in a body; to go beyond the jurisdiction of the laws which bind and hold it together, it dissolves into its original elements and the persons who compose it become only individuals."

State ex rel. Attorney General v. Milwaukee, 45 Wis. 579.

In *Hiles v. Parish*, 14 N. J. Ch. 385, the court says that, independent of statutory provisions, it is a rule of law that a private corporation whose charter has been granted by one state can not hold meetings and pass votes in another state.

Morawetz on Private Corporations, sec. 359, states the rule thus:

"It has sometimes been said that a corporation must reside

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in a particular place and that it cannot migrate from the state which created it to another state. Expressions of this kind are mere figures of speech and cannot be made the basis of intelligent argument. It is true that the meetings of stockholders in a corporation must be held at some fixed place, even though no express provision to that effect be contained in their charter; and it is evident that a corporation cannot extend its franchises from the jurisdiction of the sovereignty which did grant them, to the jurisdiction of a sovereignty which did not grant them, but it is not true that there is any technical rule of law restricting a corporation in its transactions to a particular area or territory."

He further states that, where there is no express provision of a charter of a corporation limiting it in its ordinary business transactions to a particular place or territory, no such limitation can be implied; that a corporation is impliedly authorized by its charter to carry on its business both at home and abroad through the usual agencies.

The meetings of the stockholders of a corporation cannot be held at an unreasonable hour, nor can they be called at an unusual place, where all the stockholders would be unable to be present without great inconvenience. For this reason it has been held that a stockholder's meeting must be held within the state by which the corporation was chartered, and that the majority at a meeting held in a foreign state have no authority to bind the corporation by their vote.

Ormsby v. Vt. Copper Mining Co., 56 N. Y. 623,

Arms v. Conant, 36 Vt. 745,

Miller v. Ewer, 27 Maine 509,

Bellows v. Todd, 39 Iowa 217.

Morawetz, however, states, without the citation of authority to support it, that there is no objection to a meeting held within a foreign jurisdiction, provided all the stockholders give their consent, and that, in the absence of an express statutory prohibition, there appears to be no reason why the stockholders in an ordinary business corporation should not provide in their articles of association that meetings may be called at convenient places outside of the state under whose laws the company is formed.

Morawetz on Private Corporations, p. 488.

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The general rule, therefore, appears to be pretty well established that the stockholders of a corporation cannot do corporate acts like the one in question beyond the jurisdiction of the state which granted the charter, unless the laws of the state granting the charter or the articles of incorporation permit it.

It appears, as I have stated, that the articles of this corporation expressly provide that it may establish branch offices beyond the jurisdiction of this state; and, by unanimous consent, hold meetings of stockholders and directors. I am unable to find any provision of our statute which authorizes expressly the insertion of such a provision in articles of incorporation; but our statute does provide 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.

Sec. 1748, Wis. stats. 1898.

There is another provision of our statute which may be considered in this connection, which provides:

“When all the members of any corporation shall be present at any meeting, however notified, and shall sign a written consent to the holding of such meeting on the records thereof, they may transact any business at such meeting which could lawfully be transacted at any meeting of the members of such corporation regularly called and notified.”

Sec. 1761 Wis. stats. 1898.

The articles of incorporation may also contain “such other provisions or articles, if any, not inconsistent with law, as they may deem proper to be therein inserted for the interests of such corporation or the accomplishment of the purposes thereof, including, if desired, the duration of its existence.”

These provisions, while giving some countenance to the idea that there might be authority on the part of the corporation, conferred in its articles, to hold meetings outside of the state, are certainly not specific in giving such authority. The fact, however, remains that in this case the articles of incorporation contain such a provision. The general rule is that the powers of the corporation are measured by its charter, not only as to the things which it may lawfully do, but also as to the mode in which it may do them.

Vol. 7, Ency., 2nd ed. p. 701.

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On p. 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 governing statute expressly confers upon it the power to hold its shareholders’ 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 of the state, it can be done; but the question still remains whether, under our statute, even if the articles do contain such a provision, that provision is authorized or not. If the statute does not permit the insertion of such a provision, of course the fact that it has been inserted and the articles filed and business done under it does not stop the State from questioning its validity. It seems to be the pretty well established rule that, although the resolution passed by the stockholders in the state of Mississippi may be unauthorized, yet it is binding on the corporation and on all persons dealing with it as such, that it can only be questioned in an action brought by the state against the corporation.

In the case of *Heath v. the Silverthorn Mining & Smelting Co.*, 29 Wis. 146, 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 yet the corporation may not be in a position to take advantage of the irregularity in this action upon these contracts.”

In *Wright v. Lee*, 51 N. W., p. 706, it was held that the acts of a Minnesota corporation, although it held its meetings in the state of South Dakota, were binding upon it as between

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the corporation and those with whom it dealt, and it is said by the court, quoting from Morawetz on Corporations:

"There is no objection to shareholders meeting outside the state, providing all the shareholders give their consent, and, in the absence of an express statutory prohibition, there appears to be no reason why shareholders in an ordinary business corporation should not provide in their articles of association that meetings may be called at convenient places outside of the state under whose laws the company is formed."

The court, however, in this case, puts its decision upon the ground finally that the officers of the corporation doing the business of the corporation were *de facto* officers and that their acts were binding upon the corporation.

The case of *R. R. Co. v. McPherson*, 35 Mo. 13, is to the same effect.

It will readily be seen that the question you propound to me is not free from doubt, but I think the following propositions may be safely asserted: first, that the holding of these meetings outside of the jurisdiction of the state was an irregularity; second, that, while it is an irregularity, the act of the corporation is valid, unless attacked in a direct action by the State; or some member of the corporation.

Considering the fact that the articles of incorporation contain authority to do what has been done, and the fact that the acts are binding upon the corporation and can only be questioned in a direct action by the State, I would advise you that it is your duty to file the amendment to the articles of incorporation, since it is not at all clear that you have the power to decide the question as to the validity of the act of the stockholders. The resolution recites that this act was done by the stockholders with the unanimous consent of all the stockholders of the company. If this is a fact, it might be held that the action of the stockholders is valid, but it does appear from the further recitals of the certificate that all of the stock was not represented at the meeting.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Assault and Battery.—Cannot convict person who enters house of another at night time during absence of owner and then assault owner on his return, of anything except assault and battery.

March 16, 1906.

P. L. LINCOLN, *District Attorney,*
Richland Center, Wis.

DEAR SIR—I am in receipt of yours of the 9th inst., in which you ask me the following question:

“I would like to know your opinion on whether a person would be guilty if he simply broke and entered the dwelling house of another in the night time in the absence of the owner and then assaulted the owner when he attempted to enter his home.”

If a person is guilty under such circumstances, it must be under the provisions of sec. 4407 or sec. 4408 Wis. stats. 1898. It appears from your letter that the person you have in mind broke and entered the dwelling house of another in the night time, believing that his wife, who had left him, was in the building. Both his wife and the owner of the building were absent at the time of the breaking and entry. While the person who broke and entered the building was in the house, the owner of the building returned, opened the door and stepped inside, when he was assaulted by the person in the house.

I think the intent of both sections is to provide a punishment for any person who breaks and enters a dwelling house in the night time when some person is lawfully therein at the time of the breaking and entry. You will notice that the statute uses the expression “any person being then lawfully therein.” I think the word “then” refers to the time of the breaking and entry. A case might arise where a person would be guilty if no one was in the house at the time of the breaking and entry, but afterwards lawfully entered while the person who had broken and entered the dwelling was still in the house, provided that a new breaking occurred; that is, if the person who had broken and entered the dwelling was still in the house, should break into an unopened room and assault a person, because the statutes contemplate a breaking after the entry, as well as before.

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Under the circumstances stated by you, however, I am of the opinion that you could not convict the person, upon the statement of facts you make to me, of any offense other than assault and battery.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Labor Commissioner.—May send deputy beyond limits of state to direct investigation of child labor.

March 19, 1906.

HONORABLE J. D. BECK,
Commissioner of Labor.

DEAR SIR—I am in receipt of yours of the 16th inst., in which you ask me to advise you whether, under Sec. 1021e Wis. Stats. 1898, it would be permissible for the Deputy Commissioner of Labor of this state to go to Pennsylvania to direct the work of making an investigation of the question of child labor and the attitude of the several states toward delinquent children, giving special attention to such states as New York and Pennsylvania in the East and Ohio, Illinois and Wisconsin in the West, said work to extend over a period of several months, and whether, during such time, it would be permissible for said Deputy to remain upon the pay roll, provided no other expense than his salary were incurred by the State.

Under the statutes pertaining to the Department of Labor and Industrial Statistics, I have no doubt but that you may, if you see fit, send your Deputy beyond the limits of this state for the purpose of acquiring information relating to the matters referred to in your letter.

You are required by the provisions of the statute to examine into the relation between labor and capital, the means of escape from, and protection of, life and limb in factories and workshops, the employment of children, the number of hours of labor extracted from them and from women, the education, sanitary, moral and financial condition of laborers and artisans, the causes of strikes and lock-outs, and other kindred subjects pertaining to the welfare of the industrial classes.

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In doing this work within the state of Wisconsin, it might be of great value to your department to enter upon the work suggested by you in your letter, and I see no reason why you may not lawfully do so. My opinion is that you may.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Fees.—Publisher of paper must accept election notice for fees prescribed by Chapter 457, Laws 1901.

March 22, 1906.

ALBERT H. KRUGMEIER, *District Attorney,*
Appleton, Wis.

DEAR SIR—I am in receipt of yours of the 21st inst., in which you ask me whether the several newspapers that publish by order of the county clerk, the election notices are obliged to publish Chap. 522, Laws of 1905, for the compensation provided for by Chap. 457 of the Laws of 1901.

This chapter gives the publisher of such a notice one dollar per square for weekly papers and two dollars per square for daily papers, and limits the compensation to not exceeding twenty-five dollars for printing the notice of a judicial election. The notice given by the county clerk is for a judicial election. The submission of Chapter 522 is provided for by the terms of the act and Sec. 58 Wis. Stats. 1898 provides that,

“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, . . . certify the same to the county clerk, and such clerk shall include the same in the publication provided for in Sec. 36.”

Chap. 457, Laws of 1901, is an amendment to Sec. 36 in in part. I therefore see no escape from the conclusion that a publisher is bound to accept, if he publishes the notice, the compensation provided for by that statute.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Cities.—Not authorized to contribute for library purposes money other than raised by tax levied for that purpose..

March 23, 1906.

MR. HENRY E. LEGLER,

Secretary Wisconsin Free Library Commission.

DEAR SIR—You have submitted to me for an opinion a letter written by Mr. T. M. Priestly, of Mineral Point, Wis., dated March 19th, 1906, in which he inquires whether the city or common council of Mineral Point can contribute any sum for library purposes in addition to the amount levied as a tax for that purpose.

In reply I will say that I think this is a question which should have been submitted to the city attorney of Mineral Point and determined by him.

In general cities have not the power to make contributions for any purpose other than for the maintenance of the municipal government, unless special taxes are levied therefor. However desirable it may be to contribute money for library purposes, I do not find any authority in our statutes for the common council to so expend money belonging to the city, except as the same is raised by a tax levied for that purpose. Under the provisions of Sec. 1562 Wis. Stats. 1898, prior to the amendment of 1899, I think a part of the moneys received from local licenses might have been used for such purposes, in cases where the city supported its own poor and there was a surplus in such fund; but the amendment made by Chap. 351, Laws of 1899, struck out the provision which would have enabled the common council of a city which supports its own poor to use a part of the license fund for such purpose, so that source of funds for library purposes is not available.

I therefore conclude that there is no authority in law for the city to expend for library purposes any money except that raised by a tax levied for that express purpose.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Primary Elections Candidates.—For county offices not subject to fine if signers of nomination papers exceed ten per cent of party voters in a particular precinct if total number of signers does not exceed ten per cent of total party vote of whole county.

March 26, 1906.

F. M. MINER, *Assistant Secretary of State*,
Madison, Wisconsin.

DEAR SIR—Yours of the 23d inst., received, in which you ask me to furnish your department with an opinion covering the question raised by the following statement:

In Pierce County there are twenty-seven election precincts. In the town of Hartland, one hundred and eighty-eight Republican votes were cast at the last presidential election. If a candidate should get more than eighteen signers in Hartland, which is ten per cent. of the vote, would he be liable to a fine under Sec. 24 of the Primary Election Law?

Chapter 5, Laws of the special session of 1905, provides that nomination papers shall be signed,

“If for . . . a county office, 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 of his party in such district.”

In order to arrive at the meaning of a statute, it is always a legitimate subject of inquiry to ascertain what defect, if any, in the prior statute was intended to be remedied. Chap. 451, Laws of 1903, provided that each signer of a nomination paper shall sign but one such paper for the same office, and it was found that, with this provision of the law in force, a candidate might obtain the signatures of his entire party vote in the district, or nearly all of it, and thus prevent his rivals from filing a nomination paper with any reasonable number of signatures.

To avoid this, the law quoted was enacted. The remedy sought, therefore, was the preventing of a candidate from get-

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ting all of his party vote, or nearly all of it, and thus preventing other candidates from being able to file nomination papers for the same office. Under the law as it now stands with respect to a county office, the candidate must get a least three per cent. of the party vote in at least one-sixth of the election precincts of the district. There is nothing in this language which restricts his right to get more than three per cent. in any one of the precincts. He may get three per cent. or a greater per cent. in more than one-sixth of the election precincts. He is not confined to one-sixth of the election precincts, nor to three per cent. in any one of them; but, in the aggregate, he must not get less than three per cent. nor more than ten per cent. of the total vote of his party in the district. This gives his competitors an opportunity to file nomination papers, for he cannot obtain more than ten per cent. of his party vote in the district, and it still leaves ninety per cent. of the party vote for other candidates, if they desire to circulate nomination papers.

In the case stated by you, I think it is not a violation of the statute for a candidate for register of deeds to obtain more than ten per cent. of the vote in the town of Hartland, provided the total number of signatures on the nomination papers does not exceed ten per cent. of the total party vote in the county. There is nothing in the language of the statute which can be interpreted to make the ten per cent. apply to the vote in each particular election precinct where the nomination paper is circulated.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Fees.—Information to voters shall be published. Pocket ballot law included and must be published with other election notices for prescribed compensation.

March 26, 1906.

DAYTON E. COOK,

District Attorney,

Chippewa Falls, Wis.

DEAR SIR—I am in receipt of yours of the 23rd inst., relative to the fees which may be paid for printing the information to voters and election notice for the coming spring election.

I understand the fee for this work is prescribed by Chapter 457, Laws of 1901. The so called pocket ballot law is included in the election notice for the judicial election.

Section 58 Stats. of 1898, provides that,

“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 . . . included the same in the publication provided for in Section 36.”

And Section 36, as amended by Chapter 457, Laws of 1901, provides what the compensation shall be for publishing election notices and information to voters. Under that Section the pocket ballot law being included must be published with the rest for the legal fees prescribed.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Civil Service.—Board of Visitors appointed by state superintendent without pay, are not public officers, nor public employes and in no way fall under civil service law.

March 26, 1906.

STATE CIVIL SERVICE COMMISSION,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of your communication of the 23d inst., in which you ask my opinion upon the following:

“Are boards of visitors, appointed by the State Superintendent, without pay, to visit normal schools and report to the State Superintendent or local examiners for the Civil Service Commission, appointed without pay, to conduct local examinations, subject to the civil service law, or in any way subject to the jurisdiction of the Civil Service Commission?”

In my opinion, these positions do not fall within either the letter or the spirit of the law, and are not within the civil service act. They do not fall within either the classified or the unclassified service named in section 8 of the act. They are not public officers within the meaning of the act, for such are defined by the words of the act

“to include all public officials of this state, whether paid directly or indirectly from the public treasury of the state or by fees or otherwise.”

The boards of visitors named serve without pay, as do the local examiners, and therefore these do not fall within this definition. They are not public employes within the meaning of the act, for such are defined

“to include every person not being an officer who is paid from said treasury of the state.”

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Fish and Game Laws.—Chapter 489, Laws of 1905, repeals preceding laws inconsistent therewith. Closed season for general fishing regulated by said chapter. It also regulates manner and methods of fishing in Dane County. Possession of spear prima facie evidence of its unlawful use.

March 29, 1906.

HONORABLE JONAS SWENHOLT,
State Fish and Game Warden,
Madison, Wis.

DEAR SIR—Your letter of this date received. You inquire:

1. "Does Sec. 35, Chap. 489, Laws of 1905, repeal by implication, Sec. 1, Chap. 230, of the Laws of 1901?"

Chap. 489, Laws of 1905, purports to be, and from such examination as I have made I conclude it is, a general revision of the fish laws of the state, at least in such matters as are there by legislated upon.

Sec. 1, of the act defines and describes the inland and outlying waters of the state. Sec. 2 classifies fish which may be caught in the waters of the state, placing certain kinds of fish in a class known as "game fish," and designating all fish not so classified as "rough fish."

Sec. 21 of said Chap. 489 fixes the closed season, or the time within which it shall be unlawful to catch or kill game fish in any of the waters of this state. The first paragraph of said section reads as follows:

"It shall be unlawful, and is hereby prohibited, to take, catch or kill in any manner or by any device whatever, game fish, except brock trout, of any variety in any of the waters in this state between the first day of March and the twenty-fifth day of May next succeeding, except as hereinafter otherwise provided."

The exceptions which follow describe waters of the state in different counties and different lakes in which such fish may be caught at different, longer or shorter periods than in the first paragraph above given; but in none of these exceptions is there any reference to the lakes and waters of Dane County described in Sec. 1, of Chap. 230, Laws of 1901.

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Sec. 35 of said Chap. 489, provides as follows:

“All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, but all acts or parts of acts not in conflict with the provisions of this act are to remain in full force and effect.”

Chap. 489 of the Laws of 1905 was published and became a law June 27th, 1905. At the time it was passed there was in force an act of the Legislature (Chap. 230 of the laws of 1901), passed with especial reference to the lakes and waters of Dane County. The first clause of that chapter reads as follows:

“No person shall, between the first day of December and the succeeding tenth day of May, take, catch or kill or attempt to do so, any fish of any kind from the lakes in Dane county known as Wingra, Wabesa, Kegonsa, Manona and Mendota, or from any streams of waters in said county connected with said lakes, nor shall have in his or their possession any such fish when so taken, caught or killed between the days named.”

In said act there are further limitations in respect to fishing in the waters of said lakes, and an exception is also made as to spearing certain kinds of fish in certain portions of said waters at certain periods.

The following sections of said last named act provide for the manner of fishing, name certain prohibited methods of taking fish, prohibit the selling of certain kinds of fish, and provide penalties for violations of the act.

No exception was made in favor of the preservation of this act or in regard to the waters therein mentioned in any part of Chap. 489, Laws of 1905; nor, on the other hand, is the act expressly repealed thereby; but the closed season named in Sec. 1 of Chap. 230 distinctly differs from that named in Sec. 21 of Chap. 489 of the laws of 1905, the former making the closed season begin on the 1st day of December and end on the succeeding 10th day of May, and the latter making the closed season to begin the first day of March and end on the 25th day of May next succeeding. These two periods are distinctly different and inconsistent with each other. There being no exception in favor of preserving Chap. 230 of the laws of 1901 in Chap. 489 of the laws of 1905, I am obliged to reach the

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conclusion that it was the intention of the Legislature to repeal any provisions of Chap. 230 of the laws of 1901 which are inconsistent with the provisions of Chap. 489 of the laws of 1905; and, as Chap. 489 of the laws of 1905 applies to all waters of the state, and the closed season being inconsistent in the two acts, I am of the opinion that all the provisions of Chap. 230 of the laws of 1901 which are inconsistent with the provisions of Chap. 489 of the laws of 1905 are repealed by the latter act, and that the closed season in the lakes, streams and other waters of Dane County is from the 1st day of March till the 25th day of May next succeeding.

I have spoken of Chap. 489 of the laws of 1905 as being a revision of the fish laws of the state. It purports to be such.

"A revising statute embracing antecedent general laws on various subjects and reducing them to one system and one text repeals all prior statutes upon the same subject not included in the body of the revision and not exempted by an express clause."

Sutherland's Statutory Construction, Sec. 155.

You further inquire:

2. "Is the closed season for general fishing regulated by Sec. 1 of Chap. 489, Laws of 1905?"

My reply to this is that it is, for the reasons heretofore stated.

You further inquire:

3. "Does Sec. 3, Chap. 489, Laws of 1905, regulate the manners and methods of fishing in Dane County?"

My reply to this question is that it does, insofar as any other provisions of law are in conflict or inconsistent therewith.

You also inquire:

4. "Is a spear in possession about or upon any said waters except as provided in Sec. 1, Chap. 230, Laws of 1901, prima facie evidence of an intent of its unlawful use?"

The answer to this question is found in Sec. 7 of Chap. 230 of the laws of 1901, which provides:

"The possession in, about or upon any said lakes or

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waters of a spear, except as provided in Sec. 1 of this act shall be prima facie evidence of an intent of its unlawful use."

I do not think the repealing clause of Chap. 489, Laws of 1905, would repeal this portion of Chap. 230, Laws of 1901, as it is not inconsistent with it. Trusting that what I have said fully answers your inquiry, I am

Very truly yours,
L. M. STURDEVANT,
Attorney General.

Libraries.—Claims and bills to be audited by library board. Relating to manner of paying such claims by village treasurer.

March 30, 1906.

HONORABLE HENRY E. LEGLER,
Secretary Wisconsin Free Library Commission,
Madison, Wisconsin.

DEAR SIR—Your letter of March 29th, in reference to the controversy existing between the members of the village board of Belleville and the members of the library board of the same place, has been received. You ask me to designate which of the following methods of procedure in payment of bills incurred by the library board of said village conforms to law:

"1st. The library board shall, through its properly constituted committees, audit accounts properly presented for payment, issue warrants on the village treasurer payable from the village library fund, such warrants being signed by the president and secretary of said village library board.

"2nd. The library board shall certify to the village board a schedule of accounts recommended for payment, whereupon the said village board shall direct the village president and clerk to draw orders on the village treasurer for the amounts so specified."

In reply I will say that, by the provisions of Sec. 933 Wis. Stats. 1898, as amended by Chap. 310, Laws of 1901, the board of directors of free libraries

"shall have exclusive control of expenditures of all

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moneys collected or donated for the library fund, the purchase of a site and the erection of a library building thereon and the supervision, construction, furnishing, care and custody of the building or room constructed, leased or set apart for library purposes, and such money shall be drawn from the treasury by the proper officers upon properly authenticated vouchers of the board, *without being otherwise audited.*"

It therefore appears clear by said statute that no one except the library board is required to audit bills or claims incurred by said board. That board is the proper body to audit the claims. After they are audited, I think the proper procedure would be for the clerk of the board to certify to the president of the village that the claims, describing them, have been duly audited and allowed by the board of library directors of such village, and the village president thereupon, without further auditing thereof, should, if there be funds in the hands of the village treasurer sufficient to pay said claims, immediately make orders on the treasurer for the amounts thereof respectively, in favor of the persons entitled thereto. These orders should be signed by the village clerk and delivered to the clerk of the library board, who should deliver them to the persons entitled thereto, thereby carrying out the provisions of Sec. 881 Wis. Stats. 1898 in respect to orders which the village treasurer is authorized to pay.

What I have said may not be in just the form of either method of procedure which you have submitted to me, but it appears to me to be a method of procedure easily followed and which will certainly conform to law in all respects.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Jurors.—Court cannot order a special venire under Sec. 2533d unless there is a deficiency in regular panel. Cannot order additional jurors under 2533c unless there is an entire or partial absence of regular panel or unless the panel becomes depleted during the term.

March 30, 1906.

ALBERT H. KREUGMEIER,
District Attorney,
Appleton, Wis.

DEAR SIR—Your letter of the 28th inst., is at hand, in which you state that at the regular March term of the Circuit Court for your county a regular panel of the jury was drawn from the list provided by the jury commission. That after certain civil and criminal cases were disposed of, the court adjourned until June 4th, 1906, upon which date a certain murder trial will be taken up, and you submit to me upon this statement, the following questions for my opinion:

1. "Can the court issue a special venire returnable on the 4th day of June, before the regular panel has been exhausted by challenge or otherwise?"

In considering the proper answer to this question, I have carefully reviewed the cases cited by you, the first of which is the case of *State vs. French*, 98 Wis. Page 341. This case was decided while Chapter 126, Laws of 1898 was in force and is governed by the provisions of that chapter, and also Section 2538 Stats. of 1895. Chapter 126, provided:

"Whenever at any term of any circuit court, there shall be an entire absence of jurors of the regular panel, whether from an omission to draw and summon the same, or because of a challenge to the panel or any other cause, the court may order a special venire to issue, and in such order may direct the number to be summoned: immediately on the making of such order the clerk of the court, in the presence of the judge thereof, shall proceed to draw from the box containing the names of the persons returned as petit jurors for that year, the number of persons specified in such order."

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At the time this decision was rendered, Section 2538 Stats. of 1878, provided:

“When by reason of challenge, or otherwise, a sufficient number of jurors, duly drawn and summoned, cannot be obtained for the trial of any cause civil or criminal, the court shall cause jurors duly qualified to be returned from the bystanders or from the county at large to complete the panel for such trial.”

Under these provisions of the statutes, it was held in the French case, where there was a full panel of jurymen present regularly drawn when the case was called, that the statutes did not authorize the drawing of further names from the box in order to supply a deficiency in the number required for the trial of the case after the regular panel had been exhausted, the court holding that Chapter 126 was only intended to authorize the drawing of additional names from the box when there was an entire or partial absence of jurors in the regular panel and did not apply to a case where a full panel was in attendance and had been exhausted. The court held that the proper procedure was for the trial court to order additional jurymen to be summoned from the body of the county or from the bystanders.

In brief when this case was decided Chapter 126, applied, 1. to an entire absence of jurors from the regular panel. 2, to a deficiency in numbers on the regular panel. When either of these conditions occurred, additional names could be drawn from the box, but if neither condition existed the additional jurors were to be supplied from the bystanders or from the county at large.

That the above was the view taken by the court, is made more certain by the case of *Union National Bank of Chicago vs. Cross*, 100 Wis. 174. In this case only one juror attended from the regular panel and the same statutes were under consideration, and the court said that the statutes provided for two contingencies, 1, “when there is an entire absence of jurors, “or, 2, when the regular panel is deficient in numbers, then the deficiency is to be supplied by drawing names from the box containing the names of petit jurors for the year, and these jurors when summoned become jurors for the remainder of the term.

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"When however it is not necessary to fill up the panel of jurors for the term but on account of challenges . . . it becomes impossible to obtain enough jurors from the panel in attendance to try a given case, then the court may require an officer to call from the bystanders or summon from the county at large, enough talesmen to complete the panel for such trial, and these men when summoned and accepted, become jurymen for that case only, and not for the term."

In this case the court held, that as there was a deficiency in the regular panel the jury should have been supplied by drawing further names from the box, as the jurors were summoned for the term.

In the case of Emery and another, vs. State, 101 Wis. 627, the court had under consideration the provisions of Section 2533c and 2533d, Stats. of 1898, the first of which is a modification of Chapter 126, Laws of 1895.

In this case it appears from the decision that but thirty-four jurors were in attendance on the regular panel and they had all been exhausted without finding twelve unobjectionable for the trial. The court ordered sixty additional jurors to be summoned from the county at large. That was objected to by counsel on the ground that only additional jurors can be drawn from the names furnished by the jury commission.

In discussing Sections 2533c and 2533d the court says:

"Section 2533c clearly refers solely to the method of obtaining jurors for the regular panel, and Section 2533d for obtaining jurors for a particular case on trial when the regular jurors have been exhausted."

Keeping the distinction in mind that Section 2533c provides a method of supplying an absence of an entire panel or supplying a deficiency therein for the regular business of the term, and that such jurors serve for the term and not for a special case and that Section 2533d applies to a jury summoned for a temporary purpose for one trial only, we can readily harmonize the decisions of the court in the three decisions mentioned. You will note that in the Cross case, the court says:

"In the present case, there was a deficiency of jurors for the term and the attempt was made to partially fill

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the panel and so the venire states the twenty men are to be summoned as petit jurors at the August term."

This shows that the court considered in that case that the trial judge in issuing the venire was intending to fill the panel for the *term*, and the court therefore held that such names must be drawn from the box.

Neither of the cases however which I have discussed meet the exact question you ask, but they are useful in arriving at a decision of it. The question still remains whether the court can now with a full panel summon additional jurors to serve for the *term* or for the particular case before the regular panel is exhausted. The solution of this question depends on the construction of the section of the statute referred to. Section 2533c provides for drawing jurors for the regular panel in three cases, 1, when there is an entire absence of jurors of the regular panel 2, when there is a partial absence of jurors of the regular panel. 3, where the panel shall have been complete at the term, but during the term it shall become deficient. If either one of these conditions prevail the court may order enough names to be drawn to fill the regular panel or a less number than the regular panel, or a greater number, but before the court can do either the one or the other, one of the exigencies provided for must arise. Neither one of them has arisen in your circuit according to your statement of facts and the court has no power to *now* make an order directing the clerk to draw more names from the list.

We now come to the question whether the court can *now* issue a special venire in anticipation of a deficiency in the panel to meet the requirements of the case about to be tried. This question is answered by Section 2533d which only applies to a case where the sufficient number of jurors drawn pursuant to Section 2533c cannot be obtained for the trial of the case. It cannot be ascertained in advance of the trial whether a sufficient number of jurors can be obtained or not. So my opinion is that your first question should be answered in the negative.

Your second question is already answered. Your third question is, "Can the court order a larger number than the regular panel of thirty-six jurors if the public interest and the

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conditions and charater of the business require it, at this time or at any time?"

This question is also in effect answered by the answer to your first question, but I will say that in my opinion before a larger number than the regular panel can be drawn, one of the contingencies must occur provided for by Section 2533c. A deficiency in the regular panel is not caused by the disqualification of jurors to sit on the trial of a particular case. The case you are about to try is an important one and of course you can take no steps in the matter of drawing a jury which are not strictly in accordance with the statute. I have given the matter as careful consideration as I could within the time, and I believe that I have correctly interpreted the statutes relative to the matter. The final arbiter however is the court.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Fees.—Belong to county and not clerk of circuit court where latter is paid salary in lieu thereof.

March 31, 1906.

MR. S. S. FORREST,
Acting District Attorney,
Friendship, Wis.

DEAR SIR—Your letter of March 28th is received. You state that the county board of Adams County has decided to pay the clerk of the circuit court a salary in lieu of his fees under Chapter 411 of the Laws of 1901. You inquire whether he is still entitled to the fees for certificates that he makes in regard to judgments and mechancis' liens and also in regard to any copies he makes of any records in his office or whether the county should receive them.

In answer to your inquiry I will say that said Chapter 411, on this subject provides as follows:

"and the salary of the clerk of the circuit court, his deputy and clerks, so paid, shall be in lieu of all fees, per diem, and compensation for services rendered by them."

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Your inquiry is not as definite as it should be. It is however my opinion that the county is entitled to the fees in question, instead of the clerk of the court. The clerk of the court is not entitled to any fees for any work done which is a part of his official duty. I cannot now think of any certificates that he would be asked to make in regard to judgments, mechanic's liens or copies of records that would not be a part of his official duty to make. For that reason I believe the county is entitled to such fees.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Fees.—One dollar per square for weekly papers and two dollars per square for daily newspapers shall be paid for publishing notices of constitutional amendments. Limited to \$25 for weeklies and \$50 for dailies for publishing notices of judicial elections.

March 31, 1906.

JOSEPH E. DAVIS, *District Attorney*,
Watertown, Wis.

DEAR SIR—I am in receipt of yours of the 30th inst., in which you ask me the following question:

“What is the legal fee for the publication of cuts and printed matter necessary to be published in connection with chap. 522, laws of 1905?”

That act provides that the question whether the act shall go into effect shall be submitted to the people of the state at the election to be held on the first Tuesday in April, 1906 (sec. 20).

Sec. 58 Wis. stats. 1898 provides that

“Whenever a proposed constitutional amendment or other question is 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 . . . certify the same to the county clerk, and such clerk shall include the same in the publication provided for in sec. 36.”

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Sec. 36, as amended by chap. 457 of the laws of 1901, provides the compensation which shall be paid for the publication of such notice: one dollar per square for weekly papers and two dollars per square for daily papers, with a limitation of twenty-five dollars for weekly newspapers and fifty dollars for daily papers, for the publication of a notice of judicial elections. Chap. 522 is to be submitted at a judicial election, and is included in the notice for a judicial election. I therefore think that the fees to be paid are limited by the provisions of the statute to which I have referred. (See *Endion Imp. Co. v. Evening Tel. Co.*, 104 Wis. 432).

Yours truly,

L. M. STURDEVANT,
Attorney General.

Ballots.—Return should be made at same time and in same manner as return of canvas and poll list.

March 31, 1906.

W. B. NAYLOR, *District Attorney,*
Tomah, Wis.

DEAR SIR—I am in receipt of yours of the 30th inst., in which you ask for my construction of chap. 287, laws of 1901, in regard to the return of the ballots to the county clerk.

So far as this chapter is concerned, it will apply only to the judicial ballots at the coming April election. The provisions are not very specific in regard to how the return is to be made, or as to the compensation or the manner of making the return; but you will observe that this chapter is an amendment of sec 80. Sec. 79 Wis. stats. 1898, as amended by chap. 148 of the laws of 1901, provides how returns are to be made by the chairman of the inspectors, of the statement and poll lists, and this statute authorizes the return to be made by registered letter, as well as by delivery of the returns to the county clerk by the chairman of the inspectors of election. There being no specific provision in chap. 287 in regard to how the return is to be made, I am of the opinion that the two statutes would be construed together, and that the return of the ballot under chap. 287 should be made at the same time and in the same manner

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that the return of the canvass and poll list is made, under chap. 148, laws of 1901.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Governor.—Being absent from state and being lieutenant governor, Secretary of State becomes acting governor signing all documents as such and attesting them in usual manner.

April 6, 1906.

HONORABLE W. L. HOUSER,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 4th inst., in which you say:

“I desire to make inquiry of your department as to what action I should take upon official documents coming in from the Executive Department, under date of April 4th, purporting to have been signed by J. O. Davidson, Governor. Governor Davidson is out of the state. Should I, as Secretary of State, attest these documents? How should they be executed in view of the Governor’s absence from the state?”

Quite an unusual condition exists in this state at the present time respecting the office of Governor. Honorable James O. Davidson, Lieutenant-Governor, having succeeded to the office of Governor, by reason of the resignation of Governor La Follette, and Governor Davidson now being absent from the state, you, by virtue of sec. 8, art. V of the State Constitution, become Acting Governor, and all executive acts required to be performed during the absence of Governor Davidson should be performed by you. Said section reads as follows:

“The lieutenant-governor shall be president of the senate, but shall have only a casting vote therein. If, during a vacancy in the office of governor, the lieutenant-governor shall be impeached, displaced, resign, die or from mental or physical disease become incapable of performing the duties of his office, or be absent from the state,

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the secretary of state shall act as governor until the vacancy shall be filled or the disability shall cease."

Attesting executive documents by the Secretary of State is certifying in most solemn and formal manner known to law, that the act so certified to was performed at the time therein mentioned by the person authorized to perform it. Such attestation imports absolute verity and should be executed with greatest care. An executive act cannot be performed by a secretary or clerk of the Governor. No one but the chief executive himself, and the person authorized by the constitution to act as such during his absence or disability, can perform such act. It follows that, Governor Davidson being absent from this state on the 4th day of April, it would be impossible for you as Secretary of State to attest any executive act as performed by him as of that date. By reason of the above cited constitutional provision and by reason of Governor Davidson's absence from the state, no one except yourself is authorized to perform any executive act until he returns. Signing documents and signing and issuing commissions required by law to be signed by the Governor are executive acts.

As to just the form in which such instruments should be executed is a matter of less importance. The fact that you are Acting Governor does not relieve you of your duties as Secretary of State. You may sign and attest the same documents. Sign thus: "W. L. Houser, Secretary of State, Acting Governor," and attest in usual form.

I trust that this will fully answer your inquiry.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Articles of Incorporation.—Of La Crosse Hydro-electric Light and Power Co. embrace lawful objects with exception of right attempted to be conferred therein to maintain street railways and power to buy and sell stocks of any other corporation.

April 9, 1906.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of your communication of the 6th inst., in which you submit for my consideration the proposed articles of incorporation of the La Crosse Hydro-Electric Light and Power Company, and in which you ask my opinion as to whether or not the purposes therein enumerated are lawful purposes under the provisions of Chap. 86 Wis. Stats. 1898.

The correspondence submitted with the articles and the memorandum prepared by the Assistant Secretary of State, makes it clear that the exact question upon which you desire the opinion of this department is, whether it is permissible under our statutes to create a corporation which shall have the power to exercise corporate functions which have no relation to each other, or whether the provisions of our statute only authorize the formation of a corporation for one central purpose or business and for such other purposes as bear some relation to the main purpose for which the corporation is created.

The determination of this question depends entirely upon the provisions of our statute, since the corporation is the creature of the law and can only be formed and exercise such powers as the State, through its law-making power, may see fit to confer. The articles of this proposed corporation contain in substance the following enumeration of its business and purposes, viz.:

Improve the navigation of the Black and other rivers of this state.

2. To drive logs in said rivers.

3. To build and maintain dams, booms, piers in such rivers.

4. To generate, transmit, buy, sell and supply electric, hydraulic and other power for manufacturing and other purposes.

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5. To manufacture, generate, accumulate, transmit, buy, sell and supply electricity, steam, hot water and gas for light, heat and power, also to use, sell and deal in by-products of the same.

6. To buy, sell, construct, own, operate and maintain street railways.

7. To buy, sell, construct, own, operate and maintain private logging railroads.

8. To do the same with reference to conducting telephone lines.

9. To do the same in conducting telegraph lines.

10. To buy, sell, construct, own, use telephone, telegraph and other electric instruments, equipment and supplies.

11. To buy, sell, manufacture, prepare for market and deal in saw-logs, timber, lumber and wood.

12. To buy, sell, manufacture and deal in wood, pulp, paper and all timber products.

13. To buy, sell and deal in flour, feed, grain, bread-stuffs and other milling products.

14. To carry on a general mercantile business.

15. To buy, sell, mortgage, improve, subdivide and deal in all kinds of real estate.

16. To purchase, hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of shares of the capital stock, bonds and other obligations of other corporations.

17. To acquire or undertake the good-will, property, rights, assets and liabilities of any person, firm, association or corporation.

18. To locate, build, encourage and establish manufacturing in cities or towns in this state.

It is evident that the powers which shall be conferred upon this corporation, if a certificate is issued, are many and diverse. In my opinion the statute ought not to permit such a combination of diverse powers. Some of the business which is included makes this a corporation quasi-public in its nature, while other powers are purely private. In the exercise of some of powers, the right of condemnation is given. Some of the property of the corporation will be subject to taxation by way of license fees, while other parts of the property will be taxed

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in the usual manner. Some of its business will be subject to the visitatorial power of the State, under express statutes; other parts, not. Such powers so combined tend to suppress competition and create monopoly. Such a conglomerate mingling of powers ought not to be permitted, but this is a matter which is more properly for the legislative department of the government. The State can, if it sees fit, authorize the incorporation with such combined power.

The question therefore is, Has it done so? The statute, Sec. 1771 Wis. Stats. 1898, provides:

“Three or more such 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:”

Then follows an enumeration of the several purposes for which corporations may be created, among which are all of the purposes set forth in the proposed articles, with the exception of the creation of corporations to operate street railways; but this is also provided for by Sec. 1862, which provides that such corporations may be formed under Chap. 86 and shall have the powers provided by that chapter and be governed in accordance therewith. So that all of the corporate business which may be done by this corporation falls within some of the provisions of Chapter 86. After the enumeration of the specific purposes for which a corporation may be formed, a general provision follows, which opens the door still wider and authorizes the formation of a corporation, not only to do the business specifically mentioned, but also “for any lawful business or purpose whatever, whether similar to the purposes therein mentioned or not, except the business of banking, insurance (other than title insurance), building or operating public roads or plank or turnpike roads or other cases otherwise specially provided for.”

It must be admitted, therefore, that, so far as the express statutory provisions are concerned, they are comprehensive enough to embrace the formation of a corporation to do any lawful business which may be physically performed by a corporate entity, unless, of course, the corporation falls within the exception just referred to. The language of the statute

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which permits the formation of the corporation for "any one or more of the following purposes" is unmistakable. "A corporation" may be formed, clearly showing the intention of the Legislature to permit in one corporation the joining of more than one of the purposes named in the statute. It appears to me that the language is too plain to permit of construction. No interpretation is permissible where but one meaning can be derived from the words of the statute.

The fact that the purposes are arranged in alphabetical order, it appears to me has no significance, and that it is not permissible to say that the intention was to confine a corporation to the pursuit of one of the enumerated objects, or with others attached to it which are similar in purpose. To place such a construction upon the statute does violence to its plain and unmistakable terms, for it plainly provides that one corporation may be created to promote or maintain one or more of the purposes named in the statute. In the case of *State ex rel. Lederer v. The International Investment Co.*, 88 Wis., 521, the Supreme Court of this state held that a corporation whose primary object is without statutory authority can have no legal existence, even though, among its declared purposes, there are some for the promotion of which the law permits corporations to be formed. At the time this decision was rendered, our statute did not contain the words "whether similar to the purposes herein mentioned or not." These words were added after the decision in that case (by Revision of 1898), and probably for the very purpose of changing the rule announced by the court, for the court held in that case that, under the words "or for any other lawful business or purpose whatever," only things of a kindred nature to those specifically authorized by the section could be included. It is plain, therefore, that the rule announced by the court in that case is changed by statute, and that a corporation may now be formed for the purpose of carrying on any lawful business, whether its purpose be similar to those enumerated in the statutes or not.

I have examined the opinions referred to by you in your memorandum, given by the Attorney General of the state of Pennsylvania and reported in *County Court Reports*, Vol. 10, p. 452; *Pa. District Reports*, Vol. 5, p. 243; 11 *Pa. Co. Ct. Rep.*, 576; 1 *Pa. Dist. Rep.* 763.

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I find these opinions were given in construing the act of the legislature of Pennsylvania of April 29th, 1874. This act divides corporations into two general classes: 1. Corporations not for profit; 2. Corporations for profit. Each of these two general classes is subdivided into sub-classes. There is no provision in the statute which permits, directly or by implication, the combination of two or more of the classes. Indeed, the whole statute forbids such an interpretation. What the articles of incorporation shall contain in that state is specifically provided by statute, and only one purpose can be enumerated in the articles. It follows, therefore, conclusively that the opinions given by the Attorney General of that state are correct, when considered in connection with the statute which he had under consideration; but those opinions do not apply, nor are they any authority under a statute like our own.

So far as the right to incorporate in the provisions of these articles the power to do a street railway business is concerned, I am of the opinion that the exception in Chap. 86 pertaining to public railroads applies to the case of a street railway. It may be doubtful whether the words "public railroads" were intended to include a street railway; but they are followed by the words "or plank or turnpike roads or other cases otherwise specially provided for." The formation of a corporation for the operation of a street railway is otherwise specially provided for in our statute, although they are to be formed under the provisions of Chap. 86. I think, therefore, that it is not permissible to join in the articles of incorporation of a street railway, other corporate powers except such as are provided by our statutes, which includes electric lighting and some other things. (See Secs. 1775 and 1862a Wis. Stats. 1898.) All provisions of these articles, therefore, relating to the right to do a street railway business should be eliminated. The articles also authorize this corporation "to purchase, hold, sell and transfer, mortgage, pledge or otherwise dispose of shares of the capital stock and bonds and obligations of any other corporation or corporations." This corporation, if granted a charter, will have, among other things, the power to improve the navigation of Black River, manufacture lumber and drive logs. Corporations having these powers may, upon the assent of the holders of three-fourths of the capital stock thereof, purchase, take and hold stock in, and in its corporate capacity

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become a subscriber to the capital stock of any other corporation created or formed for any one or more of the same or similar purposes. (See Sec. 1775).

By a well settled rule of construction, a statute which gives to such corporation a right to deal in stocks of other similar corporations will be held to restrict the right of the corporation to deal in any other kinds of stocks. It is a power or privilege granted by the Legislature to do a specific thing, is regulative in its nature, and therefore excludes by implication the right to deal in stocks except as pointed out by statute.

State ex rel. New Richmond v. Davidson, 114 Wis., 663,

State ex rel. Crawford v. Hastings, 10 Wis., 531,

State ex rel. Priest v. Regents, 54 Wis., 164,

Todd v. Lee, 15 Wis., 376,

Prue v. Wis. M. & F. Ins. Co., 43 Wis., 292.

These articles, therefore, in conferring upon this corporation the right to purchase and deal in shares of capital stock of any other corporation, confer in this respect more power than the statute permits.

I conclude, therefore, that, under our statute, a corporation may be formed for the purposes set forth in the proposed amendment to the articles of incorporation of the La Crosse Hydro-Electric Light and Power Company, with the exception of the right therein attempted to be conferred to maintain street railways and the power to purchase and sell stocks of any other corporation. The power under the articles to improve other rivers than Black, in my opinion is so indefinite as not to give this corporation authority to improve other rivers, except as that right is conferred under the provisions of Secs. 1777 and 1777e Wis. Stats. 1898.

Yours truly,

L. M. STURDEVANT,

Attorney General.

General Opinions.

Industrial School for Girls.—Girls under eighteen years may be committed upon conviction of crime or misdemeanor. Such commitment may be made only by court of record.

April 10, 1906.

MR. F. J. REICHENBACH,

District Attorney,

Black River Falls, Wis.

DEAR SIR—I am in receipt of yours of April 9th. You inquire,

1st. Whether a girl seventeen years of age can under existing statutes be committed to the industrial school for girls.

2nd. What charges is it necessary to allege and prove against such a girl in order to authorize a court to make such a commitment.

3rd. What court is authorized to make such commitment. Section 49 of Chapter 351 of the Laws of 1899, provides:

“Any child, male or female, under the age of eighteen, convicted of a criminal offense, may, in the discretion of the judge or magistrate before whom the case is tried, be committed to one of the industrial schools of this state, instead of to the state prison, house of correction, county jail, or police station, as the case may be, until attaining the age of twenty-one years, subject to the provisions of this section.”

Under this provision any female under eighteen years of age can be committed to the industrial school for girls upon the conviction of a criminal offense. A criminal offense is such a wrong as the law takes cognizance of as injurious to the public and punishes in what is called a criminal proceeding prosecuted in the name of the state in its own name or in the name of the people or sovereign. A misdemeanor will be included under this term as well as more serious crimes. See, in re Ferdinand Bergin, 31 Wis., 386.

Chapter 385 of the Laws of 1901, amends Section 1547 of the statutes of 1898, by changing the word “sixteen” in the second line of said section to “eighteen,” so that said section when so amended, reads as follows:

“Any male child under the age of ten years and any female child under the age of eighteen years, besides such

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as are included in Section 1543, who shall be found begging or receiving alms either directly or under pretense of selling or offering anything for sale in any public street or place for that purpose, or wandering in public places as one of the class known as rag pickers, or wandering without having any home, abode or proper guardianship, or destitute because an orphan, or having a parent undergoing imprisonment or otherwise, or who frequents the company of thieves or of lewd, wanton or lascivious persons in speech or behaviour, or notorious resorts of bad characters, or is an inmate of any house of ill fame or poor house whether in company with a parent or otherwise or has been abandoned in any way by parents or guardians, and any child within the ages aforesaid, upon petition of his parents, guardian, or if none, those having him in charge, showing that the welfare and best interests of the child require it, may be brought before any judge of a court of record of the county and committed to the state public school, or to an industrial school."

Under this provision any female child under the age of eighteen years can be committed to the Industrial School for Girls for any of the offenses therein stated.

Our supreme court has decided in the case of the Milwaukee Industrial School vs. The Supervisors of Milwaukee County, 40 Wis., 335, that the provision of this section relating to inmates of poor houses is a valid law and constitutional, but the court expressly withholds its opinion as to the other provisions of said section, but unless our court shall hold any of these provisions unconstitutional, any female child under the age of eighteen years can be committed to said Milwaukee Industrial School for Girls for any of the offenses therein enumerated.

Your third question as to what courts are authorized to make such commitments are answered in these statutory provisions. Under the offenses enumerated in Section 1547 only a court of record can commit to the Industrial School for Girls, while under Section 49 of Chapter 351, Laws of 1899, any court or magistrate who is authorized to try a case where a female child under eighteen is charged with a criminal offense can commit her to said Industrial School for Girls.

General Opinions.

It may be well for you to notice that Sections 5, 7 and a part of Section 6, of Chap. 325 of the laws of 1875 are embraced in said Section 1547 as amended by Chapter 385, Laws of 1901.

Chapter 325 of the Laws of 1875 is the provision of law under which the Industrial School for Girls at Milwaukee was organized.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—Contract proposed by Automobile Owners Defense Co. with auto owners in this state for purpose of undertaking defense in civil suits is not an insurance contract.

April 11th, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have examined the contract proposed to be made by the Automobile Owners Defense Company of Augusta, Maine, with automobile owners and operators in this state for the purpose of undertaking defense of civil suits which may be brought against such owners or operators for negligence or damages incurred in the operation of automobiles; and I conclude from such examination of such contract that it is not in any sense an insurance contract, but is merely an agreement made with the owners or operators of automobiles to furnish them with legal services in a defense of civil actions which may be brought against them for civil damages incurred in the operation of such automobiles. I do not regard said company in any sense as an insurance company, nor one which is by law required to file in your department a copy of its charter and statement, as required by Subd. 3 of Sec. 1915, Sec. 1966-25 or any other statute of the state.

I do think, however, that, before such company engages in business in this state, it should file with the Secretary of State a copy of its charter or articles of incorporation, as required by Chapter 506 of the Laws of 1905.

Yours truly,
L. M. STURDEVANT,
Attorney General.

General Opinions.

Schools.—Board may not abandon one site and choose another and hold parties to contract let. Liable to be sued if it annuls contract.

April 11, 1906.

HON. C. P. CARY,

State Superintendent,
Madison, Wis.

DEAR SIR—Your letter of the 10th inst., enclosing copy of a communication from J. C. Jameison, district clerk of Poyette, Wisconsin, has been received. Mr. Jameison states that at a regular annual meeting of his school district the school board was directed to purchase a site and to construct a school house. That, in accordance with such instructions, the board purchased a piece of land by contracts with various persons for the erection of a building and the installment of a heating system. He also states that the board has made application for a loan of \$21,000 from the state trust funds for the purpose of erecting the school building.

Mr. Jameison also states that on April 9th, last, he received a petition properly signed directing him to call a special school meeting for the purpose of discussing a site for the school house and for the purpose of authorizing the sale of the site formerly chosen. He asks what effect such action will have on the contract already entered into for the erection of the school house.

In reply I will say that according to the general laws and rules governing contracts the school board may not abandon one site and select another and still hold the other parties to the contract. The cost of excavation and transporting material might be materially increased by a change of sites. If the school board annuls their contracts the other parties might bring suit and recover their lost profits from the district.

Mr. Jameison also asks if the call for the special school meeting was legal.

I am unable to answer this question as no copy of the call accompanied the letter.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Criminal Law.—The offense defined in Chap. 151, Laws of 1901, is a misdemeanor and may be punished in a criminal action.

April 12, 1906.

HONORABLE J. Q. EMERY,

Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—YOURS of the 12th inst., received, in which you call my attention to Chapter 151 of the Laws of 1901, which provides a fine for a violation of the provisions of the act, as follows:

“For the first offense, by a fine of not more than five hundred dollars nor less than fifty dollars, and for each subsequent offense by imprisonment in the county jail not to exceed sixty days nor less than ten days, or by fine of not more than five hundred dollars nor less than one hundred dollars, or by both such fine and imprisonment.”

You request my opinion on the character of the offense specified for a first violation of the act.

The question is, whether the first violation of the act may be punished as a misdemeanor in a criminal action, or whether it should be punished by a forfeiture under the statute, in a civil action.

I have examined substantially the same question heretofore, and have been unable to determine the question to my own satisfaction. I know of no case where the exact question involved has been authoritatively determined by our Supreme Court. Sec. 3294 Wis. Stats. 1898 prescribes a rule by which it may be determined whether a statute is to be enforced in a civil or a criminal action. The section provides as follows:

“When such act or omission is punishable by fine and imprisonment or by fine or imprisonment, or is specially declared by law to be a misdemeanor, it shall be deemed a misdemeanor within the meaning of this chapter.”

The provision in question, it seems to me, does not attempt to prescribe the only cases in which a statute may be said to make the act of violation punishable by a criminal action in the name of the State; but it does prescribe a rule by which it

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can be determined when certain statutory offenses fall within the class of criminal or civil actions. The act for the doing of which a fine is prescribed by Chap. 151, is not punishable "by fine and imprisonment" or "by fine or imprisonment," nor is it specially declared by law to be a misdemeanor. In discussing this statute in the case of *City of Oshkosh v. Schwartz*, 55 Wis., 483, our court has held that, in order to bring a case within the provisions of the statute, the act or omission must be punishable either by fine *and* imprisonment or by fine *or* imprisonment, in the discretion of the court. Under the statute in question, the first offense can only be punished by fine. The court has no authority to inflict punishment in lieu of a fine, nor can the court impose a fine and imprisonment. Under the provisions of Sec. 4633 Wis. Stats. 1898, the court, when imposing a fine, is required to also sentence the defendant to pay the costs and to impose a jail sentence until the fine and costs are paid or discharged, limiting the time of such imprisonment; but the imprisonment can only be imposed for the purpose of enforcing the payment of the fine. Neither of the statutes, therefore, which I have called attention to, gives much light in determining the question under consideration. The statute prescribes a fine for the violation of the act. Sec. 2 of Art. X, Const. Wis. provides that the clear proceeds of all fines shall be set apart as a separate fund, to be called the school fund. Our Supreme Court has held that the word "fines" as used in this provision is not applicable to fines imposed for the violation of city ordinances, nor to fines in the nature of a penalty, prescribed by statute to be recovered in civil actions, but that they relate to fines collected for the violation of penal statutes of the state, collected in criminal prosecutions.

In the case of *State v. Grove*, 77 Wis., 448, the court discusses the meaning of Sec. 3294 and, after arriving at the conclusion that the act or omission which is punishable by forfeiture, penalty or fine must be also punishable, in the discretion of the court, by imprisonment, without the imposition of the fine, in order to be a misdemeanor, says:

"There may possibly be an exception to this rule, should there be a statute which prescribes that the offense be punished by a fine *eo nomine*, without further direction."

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The statute under consideration certainly prescribes a punishment by fine and therefore comes within the dictum of this decision.

We have many other statutes where the offense is punishable by fine alone, among others, Sec. 4597. A prosecution under this section was sustained in the Supreme Court as a criminal action. (See *Von Rueden v. State*, 96 Wis. 671.) The punishment prescribed for a second offense under Chapter 451 is certainly for a misdemeanor, and I think the provisions, when construed together, as they must be, make the offense of the violation of any of the provisions of Chap. 451 a misdemeanor. This chapter is an amendment of Sec. 4607c Wis. Stats. and is contained in a chapter entitled "Of offenses against the public health."

My opinion is that a violation of the statute makes the offender guilty of a misdemeanor.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Passes. Railroads.—Cannot lawfully give passes to citizens of state for transportation beyond the state under Interstate Commerce Act but our statute does not prohibit it.

April 12, 1906.

RAILROAD COMMISSION OF WISCONSIN,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of your request of the 11th inst., for the opinion of this department as to whether a railroad company can lawfully give a free pass to a resident of the city of Madison, from this city to Chicago, assuming that the recipient of the pass does not come within any of the classes excepted under the provisions of sec. 8 of chap. 363, laws of 1905, as amended by sec. 1 of chap. 13, laws of special session of 1905.

My understanding of chap. 362 is that it does not affect the validity of the transaction you mention. The giving of free transportation by a Railroad company to a person for travel within the state would be an unlawful discrimination within

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the provisions of the act, but the giving of a pass for transportation from a point within, to a point without, the state is not, in my opinion, affected by the provisions of that chapter. I am not called upon, as I understand it, to consider the power of the Legislature of the state to prohibit the giving of a pass to a citizen of the state for transportation to a point without the state: the Legislature has not attempted to regulate that matter. The whole statute applies to intra-state regulation. Sec. 1 of chap. 13, after providing specifically in what cases reduced rates or free transportation may be given, provides:

“Except as provided in this section, no free transportation for intra-state traffic shall be given to any person by any railroad.”

The statute as a whole, and this provision in particular, shows that the Legislature did not undertake to regulate transportation rates on inter-state traffic. I have examined the enrolled bill and find that the word “inter-state” in next to the last line of sec. 1 of chap. 13, should read “intra-state.”

Broadly stated, however, your question is, whether a railroad company may lawfully give the pass in question. I think the giving of the pass is plainly prohibited by sec. 2 of the inter-state commerce act.

Duncan v. Maine Central R. R. Co., 113 Fed. 508,
7 I. C. C. R. 92,
2 I. C. R. R. 359,
2 Int. Com. Rep. 243.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Insurance.—On accident and health does not require that agent writing policy must be duly authorized by commissioner of insurance to write insurance in this state.

April 12, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of the 11th inst., in which you ask me whether Sec. 1945e Wis. Stats. 1898, as 46—A. G.

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amended by Chap. 227, Laws of 1901, applies to an insurance company writing accident and health insurance in this state, the particular question being whether such a policy must be written through a resident agent duly authorized by the Commissioner of Insurance to write insurance in this state.

The statute referred to provides:

"No fire, casualty or surety insurance company not incorporated under the laws of this state shall write or cause to be written any policy on property herein, except through its resident agent duly authorized by the Commissioner of Insurance."

The statute of which this act is amendatory only applies in terms to fire insurance companies not incorporated under the laws of this state. It did not include casualty or surety insurance companies, and therefore could only properly apply to the insurance of property. When the statute was amended by chap. 227, the words "on property herein" were retained, so that, by the plain words of the act, it does not apply to casualty or surety insurance, which extends only to casualties as applied to individuals, and not to property. The trouble is, that the Legislature did not change the wording of the old statute as to the term "property," when it added "casualty and surety insurance," which may not extend to property alone.

Another statute which also applies to fire insurance companies not incorporated under the laws of this state is chap. 166, laws of 1905.

My opinion is, therefore, that the amendment to the statute made by Chap. 227, while it was intended to include insurance written by casualty or surety insurance companies, does not cover that kind of insurance where it is not written upon property. There seems to be no occasion for interpretation: the statute very clearly and specifically provides for a case where a policy is written on property. The word "property" is not broad enough in its meaning to include a citizen of this state, at least while he is alive.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Primary Election Nomination Papers.—Though not filed do not prohibit nomination of candidate whose name is not on official ballot.

April 13, 1906.

C. C. GITTINGS, *District Attorney,*
Racine, Wis.

DEAR SIR—I am in receipt of yours of the 12th inst., in which you ask me whether or not a person for whom a nomination paper has not been filed so as to entitle him to be placed on the official primary ballot for the primary election can be elected or, rather, nominated, by being voted for at the primary election, by having his name inserted on the primary ballot by individual voter, and thus become the regular party nominee and entitled to be placed on the official ballot for election.

The statute regulating primary elections is not very specific upon the question you ask. The official primary ballot contains this direction:

“To vote for a person whose name is printed on the ballot, mark a cross X in the square at the *right* of the name of the person for whom you desire to vote. To vote for a person whose name is not printed on the ballot, write or paste his name in the blank space provided for that purpose.”

This ballot is made the official ballot by the terms of the act. It is therefore some indication that the person may be nominated whose name is not on the official ballot. The act also provides:

“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.”

Subd. 3, Sec. 12, Chap. 451, Laws of 1903.

By implication at least this provision gives an elector the right to vote on a party ticket for a candidate for the same office who is on some other ticket; but it is not authority for him

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to write the name of a person who is not on some ticket for the same office. The provisions I have referred to are the only ones that I know of giving any light on the subject, and these give very little light. This department has several times held, that, where there is a nomination for a particular office, a voter may write the name of any individual on his ticket for that office other than a name appearing on some other ballot for the same office, and that, when so written, the ballot should be counted as a ballot of the party upon whose ticket it is written.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Horticultural Society.—Reports furnished by State do not include delivery at State's expense. Rooms for society in capitol not provided for. Require special law. Law to compel nursery men doing business in this State and give bonds or security should be enacted by congress.

April 14, 1906.

HON. FREDERICK CRANEFIELD,

Sec. Wis. Horticultural Society,
Madison, Wis.

DEAR SIR—You state that the State Horticultural Society furnished by the state with about 3000 copies of the Society's annual report and you ask if the law relating to printing and distribution of these reports might be construed to include delivery at the state's expense.

I have carefully examined this law and am unable to find any provision for the distribution of these reports. I am unable to find any provision that might be construed as making provision for the distribution of these reports at the expense of the state.

You also ask:

"Is a special law necessary to provide this society permanent office rooms in the Capitol Building, or does the allotment rest with the Governor?"

In answer to this question I will say that the law does not seem to provide an office in the Capitol for the State Horti-

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cultural Society. The governor has authority only to designate rooms to such persons and organizations as are provided by law.

You say that certain nurserymen of this state are desirous of enlisting the aid of this state in having a law enacted which will provide that every nursery firm doing business in the state be compelled to give bonds or security to insure the fulfillment of their contracts and you ask if such a law is feasible.

This is a question presenting many perplexities and one which should have very careful consideration. If such a law were made applicable to companies outside of the state, but doing business within the state, it would probably be construed by the courts as an interference with interstate commerce, which is prohibited by the federal constitution.

It is my opinion that effective legislation of this kind would have to be enacted by Congress rather than by the state legislature.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Reformatory.—Inmates transferred from industrial school entitled to good time dating from day of transfer. No credit allowed at industrial school. Inmates may be paroled by Board of Control, recommended by Superintendent under certain conditions.

April 17, 1906.

C. W. BOWRON,

*Superintendent, Wisconsin State Reformatory,
Green Bay, Wis.*

DEAR SIR—I am in receipt of yours of the 9th inst., in which you ask my opinion upon the following questions:

“1. Are inmates transferred to the Reformatory from the Industrial School at Waukesha privileged to the good time allowed granted by Sec. 4928 Wis. Stats. 1898, and, if so, from what time shall such good time allowance be computed, from the commitment to the Industrial School or the reception at the Reformatory—”

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The statutory provisions regulating this matter are not as clear and definite as could be desired. Sec. 4966 Wis. Stats., as amended by Chap. 50, Laws of 1905, provides that the term of imprisonment in the Wisconsin Industrial School for Boys, at Waukesha, shall not be less than to the age of twenty-one years. Sec. 561*jj* Wis. Stats. 1898 provides for the removal, in a proper case, by the State Board of Control, of an inmate from the Industrial School for Boys to the Wisconsin State Reformatory, and Sec. 4944*f*, as amended by Chap. 28 of the Laws of 1899, provides that inmates of the Industrial School for Boys who have reached the age of sixteen years may be transferred to the Reformatory by the Board of Control, and may be retained there until they are twenty-one years of age, or that they may sooner be returned to the school or to the counties from which they were sent to the school.

Sec. 4928 Wis. Stats. 1898 provides how credit is to be given for good conduct to prisoners confined in the State Prison. Sec. 4941*i*, as amended by Chap. 28, Laws of 1899, provides as follows:

“Allowances for good conduct in diminution of the term of sentence to convicts in the state’s prison given by Section 4928 of these statutes or by any other statute shall be made to the inmates of the reformatory, and any good time earned in either institution by inmates transferred to the other shall be allowed him in the institution to which he has been transferred.”

So far as this statute is concerned, it clearly only applies to good time earned either in the state’s prison or in the reformatory and cannot apply to good time earned by an inmate of the Wisconsin Industrial School for Boys; but it does apply to all inmates of the Reformatory; at least, the language is general enough to include all inmates, both those committed originally to the institution and those transferred under the provisions of the statute.

I see no escape from the conclusion that inmates of the Reformatory who have become such by transfer from the Industrial School are entitled to an allowance for good conduct as prescribed by Sec. 4928, but they are not entitled to time for good conduct except from the time of their transfer to the Reformatory. There is no provision giving an inmate of the

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Industrial School any credit on time of his sentence for good behavior, and the statute can only apply after he is transferred to an institution where the statutory provision is made for its inmates.

Your second question is:

“Are inmates transferred to the Reformatory from the Industrial School at Waukesha subject to parole under the parole provisions of Chap. 28, Laws of 1899?”

I think this question is answered by the provisions of Sec. 4944j, as amended by Chap. 28, Laws of 1899, which provides:

“On recommendation of the superintendent, the state board of control may grant a parole to any inmate of the reformatory to leave the institution and go at large, in case the conduct of such inmates for a reasonable time has inspired the board of control and the superintendent of the reformatory with the belief that he will be honest and industrious; provided, that some suitable employment or situation has been secured in advance for such inmate.”

This provision of the statute applies by its terms to “any inmate,” and therefore must include any inmate of the Reformatory, whether he be such inmate by reason of a transfer to that institution from some other, or whether he be in the first instance committed to that institution by the judgment of a court.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Asylums (county).—Inebriates may not be committed there to except with their own consent.

April 20, 1906.

STATE BOARD OF CONTROL,
Madison, Wis.

GENTLEMEN—As requested by you, I have examined the statutes relating to the following:

“Q. Under our statutes, has the county court the power to commit to a county insane asylum an inebriate person?”

I will call your attention to the following statutes which bear upon the question:

Section 604b Wis. Stats. 1898 provides that the board of trustees of a county insane asylum may receive into such asylum any inebriate person and any person adjudged to be insane according to the laws of the state; and Sec. 604c, which provides that such board may receive into the county asylum, under such regulations as they may prescribe, any inebriate person not chargeable to any county of the state and also inebriates belonging to any other county in the state.

It is therefore clear that inebriates may be received into such asylums, for the statutes specifically provide that they may be received therein; but it is not clear by what authority such inebriates may be committed to the asylum. The only provision in any way regulative of the matter is contained in the last section referred to, where inebriates are to be received under such regulations as the board of trustees of the county asylum may prescribe. Sec. 3978 Wis. Stats. 1898 provides that, when any person, by excessive drinking, shall be unable to attend to business or shall be lost to self control and shall thereby greatly endanger his health, life or property or shall be an unsafe person to remain at large, or lessen his estate so as to endanger his own or his family's support or expose the town to charge or expense for his support, the court may appoint a guardian for his person and estate and also authorize or direct the guardian to commit such person to any inebriate asylum in or out of the state.

Sec. 1513 Wis. Stats. provides that persons without sufficient means of support and necessary care and who are, by rea-

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son of sickness, infirmity, decrepitude, old age or drunkenness, liable to become public charges, may be committed to the county poor house. Such persons so committed to the poor house, who are insane, may be transferred to the county hospital for the insane, pursuant to the provisions of Sec. 604b.

These are all the provisions of the statutes which I am able to find providing for the custody and care in county institutions of drunkards or inebriate persons.

Secs. 1513 and 3978 provide for a hearing and adjudication on notice to the inebriate or drunkard, in all cases arising under their provisions, as they necessarily must, in order that the statutes be valid enactments.

The statute also provides with the utmost care for a hearing and adjudication in all cases where persons are committed to our hospitals for the insane by the county courts, and also for a trial by jury where such trial is demanded by the insane person. (See Secs. 580 to 587 Wis. Stats. 1898). They also provide how insane persons may become voluntary patients in such hospitals.

As to the inebriates mentioned in Secs. 604b and 604c, unless they are the persons referred to in Sec. 3978, there is no provision contained in the statutes providing for a trial, hearing or adjudication of any kind, in order to determine whether or not the facts exist which make them inebriates. Without some such provision, a statute providing for the confinement in a county hospital of an inebriate would be invalid. Even he must not be deprived of his liberty without due process of law.

In 1887 an act was passed relating to inebriates and habitual drunkards, providing that

“Any person who shall be charged upon the complaint of another with being an inebriate, habitual or common drunkard, shall be arrested and brought before a judge of record for trial in the same manner that offenders may be arrested and brought to trial before a justice of the peace.”

The statute then provided that, if convicted, the inebriate should be sentenced to imprisonment or confinement in an inebriate or insane asylum in this state for a period not exceeding two years.

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This statute was held void, as an attempt to punish and imprison a person not guilty of a crime and as depriving him of his liberty without due process of law. The court held that drunkenness is not necessarily a crime in and of itself, and that the statute could not be justified as a valid exercise of the police power of the state, as it did not proceed upon the theory of protecting the public health, the public safety, public morals, or the personal safety of the victim, or of punishment of crime. The court said:

“On the contrary, it proceeds upon the sole theory that the victim may be arrested, brought before a judge of a court of record at chambers and, if found by him to be an inebriate, habitual or common drunkard, he may, without the existence of any other fact or condition and without any trial in any court of law, imprison him for two years.”

State ex rel. Larkin v. Ryan, 70 Wis. p. 676, 687.

Secs. 604b and 604c appears to make the fact that a person is an inebriate the sole cause or ground of his confinement in a hospital. They do not provide for a case where an inebriate is dangerous to others or where he is likely to become a public charge or where he is endangering his own life or squandering his property, so as to expose his family to want. A person who is such an inebriate might legally be confined in a hospital for the insane. In such a case, the State might intercede as temporary guardian. An inebriate is nothing more or less than a common or habitual drunkard and, if he is not also an insane person, he cannot, in my opinion, be committed by the county court to a hospital for the insane against his will. Where the requisite conditions exist, of course he may be committed under the provisions of sec. 3987, by his guardian, under the order of the court.

I have been referred to the cases of Putney Bros. Co. v. Milwaukee Co., 108 Wis., 557, where the court says, arguendo:

“Inebriates may indeed be received into county asylums under certain restrictions,”

and so indeed they may. I have no doubt that they might be committed to such an asylum with their own consent, but not otherwise, in the absence of some statute which brings them

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within some condition which authorizes the exercise of the police powers of the State.

In my opinion, secs. 604b and 604c must refer, in order to be valid, to persons who are named as drunkards in sec. 3978 Wis. Stats. Without statutory authority, it appears to me very clear that a county judge has no authority to commit an inebriate to a county asylum.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Shiloh Monument Commission.—Report thereof to include account of work done by commission only. Matters foreign to such work not authorized.

April 23, 1906.

F. W. MAGDEBURG, *President,*
Shiloh Monument Commission,
Milwaukee.

DEAR SIR—I am in receipt of your letter of the 21st inst., in which you state that your commission is about to make a final report, and at this time you desire to know whether the statutes under which you are acting empower the commission to publish in book form the result of their labor and therewith, not only the proceedings at dedication, but a compact and concise history of what was done at Shiloh and adding thereto the now accepted official report of that battle as compiled by Major D. W. Reed, Secretary and Historian of the Shiloh National Military Park Commission, with such maps and photographs as would make the report or book attractive and instructive.

I have carefully examined the statutes which created the commission and I am of the opinion that it would require a very liberal interpretation thereof in order to warrant the publication of such a book or report as is suggested by you.

Chap. 381, laws of 1901, provides for the appointment of the commission; that the members are to serve without pay, with the exception of their traveling and other necessary ex-

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penses; the sum of ten thousand dollars is appropriated for the work; and sec. 3 provides:

“Said commission shall report in writing to the governor as soon as their labors have been completed.”

This act was amended by chap. 199, laws of 1903, and the appropriation increased to the sum of fifteen thousand dollars. But Sec. 3 of the act of 1901 remains unchanged. Chap. 371, laws of 1905, appropriates an additional one thousand dollars, to provide for suitable dedicatory ceremonies when the monument is completed, and then follows this language:

“to defray the necessary expenses of such dedicatory ceremonies, said commission is hereby empowered to use any unexpended balance of the appropriation made by chapter 381, laws of 1901, as amended by chap. 199, laws of 1903.”

If there is any power to publish the book suggested by you, it must be contained in the provision which authorizes you to make a report in writing to the Governor, or in the provision of chap. 371, which provides for dedicatory ceremonies. In my opinion neither of these provisions is comprehensive enough to include the publication of a book containing the official report of the battle of Shiloh. In making your report to the Governor, I have no doubt you would have a right to include therein an account of the dedicatory ceremonies, but there is no authority for making this report the basis of a publication for distribution to the general public, or for including therein matters foreign to the work completed by the commission. The work suggested by you I have no doubt would be very acceptable to the public and, if you have the necessary funds on hand from the appropriation made, to take up the work, it seems to me the better way would be to apply for authority to do it through the Legislature at the coming session.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Fish and game.—License to fish in authorized manner is no obstacle to conviction for operating nets or fishing in unlawful manner.

April 25, 1906.

SAMUEL H. CADY,
District Attorney,
Green Bay, Wis.

DEAR SIR—Your letter of the 23rd inst., was duly received. In reply I will say that license issued to fishermen under the provisions of Sec. 15, Chap. 489 of the laws of 1905 in my opinion only confers authority to set nets and fish under the terms and conditions prescribed in that section. It confers no authority to fish in any other manner. It does not appear to me that license or authority to fish in a certain manner as therein prescribed should be an obstacle to a conviction for fishing in an unauthorized or unlawful way.

I have personally given no opinion that a license issued under the provisions of said Section 15, of Chapter 489 of the laws of 1905, may not be revoked by the game warden before conviction, though it is a matter in respect to which there is considerable doubt, but my assistant, Mr. Titus, did express such view to the game warden. But it does not appear to me necessary to determine that question in the present case.

Deputy Warden, Nelson informs me that the party up there to whom you refer, has been guilty of violating the law in at least two different ways, and thinks he can furnish evidence to convict him:

1st. In not operating his nets under the supervision of a deputy game warden, contrary to the provisions of Sec. 15, of Chap. 489 laws of 1905.

2nd. In not having tags attached to his nets as prescribed by Sec. 25 of the same act.

I am informed this afternoon that either the game warden himself or one of his deputies will go to Green Bay to day to assist in looking up evidence in this case.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Health.—Where one man uses well for cess pool and contaminates his neighbor's well action may be commenced and injunction may be secured.

April 26, 1906.

DR. C. A. HARPER,

Secretary State Board of Health,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 24th inst., in which you submit to me the following:

"Mr. A. has a well. His neighbor Mr. B. in a village has another well of a certain depth. Mr. A. discontinues using his well but turns the well into a cess pool and dumps all the refuse material in said well. Very shortly the water from Mr. B's well becomes polluted and is no longer safe to use. What is the proper action to pursue in a case of this kind?"

My opinion is that the proper action is for Mr. B. to bring an action against his neighbor Mr. A. for damages and procure an injunction against his using his well for a cesspool. In order to recover of course the court would have to find that A. caused the damage to B's well by using his own well as a cesspool. The right of action is based upon the familiar and well established principle that a man cannot use his own property in such a way as to unnecessarily injure his neighbor.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

General Opinions.

Primary Election Law.—Candidate for state office not limited to any per cent of signers in his own county. Necessary that he have at least one per cent of his party in each of six counties sign his petition. May secure necessary one per cent in 5 or 6 counties and then unlimited number in own county provided they do not exceed ten per cent of total party voters of entire state.

April 28, 1906.

F. J. REICHENBACH,

District Attorney,

Black River Falls, Wis.

DEAR SIR—Your letter of the 27th inst., has been received. You ask me three questions concerning the primary election law.

1. Is a candidate for a state office limited to any percent of signers in his own county?

My answer to this question is, no.

2. Is it necessary for a candidate for state office to have at least one per cent. of the voters of the party in at least each of six counties of the state?

My answer to this question is, yes.

3. Can such a candidate be permitted to secure signers in five or six counties of the state and then secure an unlimited number of signers in his own county provided the aggregate does not exceed ten per cent of the total vote of his own party in the state?

My answer to this question is, yes. The primary law provides that in order for a candidate for a state office to have his name placed upon the primary ballot he must secure the signatures of one per cent of the party vote in each of six counties in the state and in the aggregate one per cent of the party voters in the state and not to exceed ten per cent of such party voters.

To be sure that I make myself plain, there are two things that he must procure, 1st, the signatures of one per cent of the party voters in each of six counties of the state, 2nd, the signatures of one per cent of the party voters of the whole state. There is one thing that he must not knowingly do, to wit: he must not procure the signatures of more than ten per cent. of the party voters in the state. With these limitations it is my

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opinion that he may procure the signature of voters anywhere in the state that he chooses.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Building and Loan Associations. Corporations.—Not permissible to issue paid up stock to defaulting member and pay him interest thereon.

HON. M. C. BERGH,
Commissioner of Banking,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 1st inst., in which you transmit to me for my approval under Section 2010 Wis. Stats. of 1898, the amendments of the by-laws of the Union Building, Loan & Saving Association, Green Bay, Wisconsin.

I have carefully examined these amendments and find only one of them which seems to me subject to objection. This amendment is as follows:

“Section 12. Strike out said section and insert the following: Installment stock upon which six consecutive monthly installments have not been paid, shall, by the Board of Managers, be declared forfeited and converted into full paid stock in the name of the defaulting member at its then withdrawal value, upon which interest will be paid, at 3% per annum and the original certificate cancelled. If a loan was made on said stock the principal unpaid, shall be considered due and foreclosure proceedings shall be instituted against the defaulting member by the attorney of the association, upon the advice of the Committee of Managers.”

The statute, Section 2024, provides:

“If a member be in arrears for more than six months for dues, interest or premiums his shares, at the option of the directors, shall be declared forfeited. The withdrawal value of the shares at the time of the first default shall be ascertained and all fines and other charges de-

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ducted therefrom and the balance paid to such member, unless he be a borrower, in which case such balance shall be applied on his loan. All shares so forfeited shall cease to participate in any profits of the association accruing after the last adjustment and valuation of said shares before said default, but shall revert to the association freed from all interest, claim or demand on the part of such member or any person claiming under him."

You will observe that the amendment which I have quoted provides that the forfeited shares shall be converted into full paid stock in the name of the defaulting member and that interest shall be paid at three per cent per annum thereon, while the statute provides that in such a case that the value of the shares forfeited shall be paid to the member and that the shares shall revert to the association freed from all interest, claim or demand on the part of such member. I am of the opinion that under this statute it is not permissible to issue paid up stock to the defaulting member and allow him interest thereon.

I herewith return the amendments without my approval.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Militia.—Governor authorized to send militia to capture John F. Dietz accused of crime.

May 14, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—You have asked for my opinion concerning your authority to send a company of state militia to assist the sheriff of Sawyer County in arresting one John F. Dietz, who is wanted on a charge of murder and other charges, and who has successfully resisted capture for a period of about three years.

Section 639 Wis. stats. 1898 provides that

"In case of war, insurrection, rebellion, riot, invasion, resistance to the execution of the laws of this state or of the United States, or in the event of public disaster re-

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sulting from flood, conflagration or tornado, or upon ap-
publication of any marshall of the United States, the mayor
of any city or any sheriff in this state, the governor may
order into active service all or any portion of the national
guard."

I have carefully read the letters of the sheriff and district
attorney of Sawyer County and of Judge Vinje, which you
handed to me. The sheriff states that Dietz is wanted upon
a charge of attempting to murder; that an accomplice of Dietz,
one Valentine Weisenbach, has recently been tried, convicted
and sentenced to a term of twelve years in the penitentiary;
that, at his trial, it was clearly shown that Dietz was equally
guilty. He also states that he has made a number of un-
successful attempts to arrest this man, and that he makes the
appeal to you for assistance of the militia as a last resort.

The district attorney of Sawyer County states that Dietz
is one of the worst criminals of the age, and that he has suc-
cessfully resisted capture, by the aid of fire arms, for a long
time. He further states that the acts of Dietz amount to
armed rebellion.

Judge Vinge states that last October he issued a subpoena
for Dietz, but that no officer was able to serve it. He also
says that, in his opinion, no sheriff should be asked to make
service upon Dietz; that the State alone has it within its
power to secure him with the least possible expense of human
life.

Upon the facts as stated in the letters of the three officers
mentioned, it is my opinion that there is such resistance to the
execution of the laws of the state as to authorize you to furn-
ish the assistance to the sheriff which he requests.

It appears that this man Dietz has for a long time, with
force of arms, successfully resisted the service of all papers
upon him. This constitutes resistance to the execution of the
laws. In my opinion you are fully authorized and warranted
in sending a company of militia to the assistance of the sheriff.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

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County Superintendent.—Whose salary exceeds \$800 may not practise any profession. Acting as guardian is not construed as practicing any profession. Removal made under provisions of Section 775 statutes.

May 3, 1906.

GEORGE C. HUME,

District Attorney,
Chilton, Wis.

DEAR SIR—Your letter of the 2nd inst., has been received. You ask if a county superintendent whose salary is \$1000, may practice law in a justice court and whether he may appear in county court as guardian ad litem in a probate case, providing he does not neglect his duties as county superintendent.

In reply I will say that Section 461b provides that no county superintendent of schools except in counties where his salary is less than \$800, shall engage in any profession or occupation, nor absent himself from the county or district for which he is elected, and that a violation of this prohibition shall subject him to removal from office. It is plain that under the provisions of this section the county superintendent whose salary exceeds \$800 may not engage in the practice of law as a profession. The appearance as attorney in justice court in a single case in which a county superintendent might be interested would not constitute the practice of law as a profession. The appearance in county court as guardian ad litem would not in my opinion be engaged in a profession or occupation and would not constitute a violation of law.

Application for the removal of a county superintendent from office should be made under the provisions of Section 775.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Taxes—Mortgages.—Assessment mortgage on real estate without this state owned by resident of Wisconsin is taxed as personal property in assessment district where owner resides.

Madison, Wis., May 15, 1906.

W. R. LYLE,

Ripon, Wis.

DEAR SIR—I have your letter of the 9th inst., asking for my opinion as to whether mortgages on real estate outside of Wisconsin, held by residents of this state may be assessed and taxed in this state under the present law.

The constitution of the state provides that taxes shall be levied upon all property in the state except such as is exempted therefrom by law.

The classes of property so exempted are enumerated in Section 1038 Wis. Stats. of 1898. The class of property in question is not found in the list.

“The term ‘personal property’ as defined by the statutes shall be construed to mean and include all debts due from solvent debtors whether on account, note, contract, bond, mortgage or other security, or whether such debts are due or to become due.”

Section 1040, Wis. Stats. 1898, provides, that,

“All personal property must be assessed in the assessment district where the owner resides, except as otherwise provided by statute.”

Under the law, residents are required to make a statement under oath of the average amount of moneys, notes, bonds, mortgages or other securities owned by them. No exception is made relative to the location or possession of the mortgages or other evidences of indebtedness. The law requires residents of this state who own moneys, notes, bonds, mortgages, to list them for taxation regardless of the location of the property by which they may be secured.

The case of the state ex rel. Dwinnell v. Gaylord, 73 Wis., p. 316, is the leading Wisconsin case on this subject. It is held in this case that mortgages and similar securities upon land outside of Wisconsin, but owned by residents of this state, are taxable in this state.

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Chief Justice Cassoday, in his decision in this case said:

"Whether such credits are taxable or not depends upon whether they are property within the state. The statutes expressly declare them to be property. The question therefore narrows down to this, whether such credits belonging to such residents are property in this state within the meaning of the statute. It must be conceded that the taxing laws of the state have no extra-territorial operation. Such notes and mortgages are mere evidences of indebtedness. * * * When as here, there is an absence of any statute prescribing a different rule an absence of any evidences of any injustice by reason of double taxation, we must hold under our statutes, for the purpose of taxation, a debt has its situs at the residence of the creditor, and may be taxed there."

Chap. 378, Laws of 1902, taxes mortgages as an interest in real estate, except certain mortgages on property of corporations, which are assessed by the state board of assessments and the act provides that the chapter shall only apply to mortgages upon property subject to direct assessment and taxation under the general assessment and tax laws of the state. Therefore that chapter does not interfere with or affect in any way the assessment and taxation of a mortgage owned by a citizen of this state on real property without the state of Wisconsin. Such a mortgage is to be taxed as personal property to the owner of the mortgage in the assessment district where the owner resides.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Cities—Officers.—Also stockholders in corporation cannot legally contract with such corporation for goods purchased by city.

JAMES J. GILL, Esq.,
District Attorney,
Oconto, Wis.

May 19, 1906.

DEAR SIR—I beg pardon for not replying earlier to your several communications in regard to the criminal liability of a city officer under the circumstances stated below; but, as you are aware, this department has been crowded with work in the Supreme Court during the past sixty days, which we have finally disposed of. Your letter of March 14th has been lost or mislaid, and I do not recall the statement of the case which you presented there; but, in your letter of April 28th, you state that

“The charter of the city of Oconto has a provision forbidding any officer of the city to enter directly or indirectly into a contract with the city. The question is, is a stockholder and officer of a private corporation who is also an office holder of the city punishable under this charter provision criminally, where it is shown that the corporation of which he is a stockholder and an officer did contract with the city, that is, did sell wares and merchandise to the city in the regular course of trade?”

In your letter of April 8th, you say the question has suggested itself to you, of the constitutionality of the charter provision referred to.

Without discussing the constitutionality of the charter provision in respect to which there may be some doubt, I will say that it appears to me that the statement of facts you mention may be a violation of the provisions of Sec. 4549 Wis. Stats. and, if you find it advisable to bring a prosecution, it appears to me that, by bringing it under the provisions of this section of the statute, you at least might avoid any constitutional question. In regard to this statute Justice Marshall, writing the opinion of the court in the case of Quayle v. Bayfield Co., 114 Wis. 108, 115, says:

“He (a county officer) was prohibited by penal statute from being pecuniarily interested in any contract with the county in relation to any public service,” (citing the

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above section), and, by its terms, it applies as well to city officers as to county officers.

The only remaining question, it appears to me, is whether a city officer who is also a stockholder in a corporation so contracting with the city, may be said to be pecuniarily interested; and, in regard to this, it seems that there is scarcely room for argument. A stockholder is certainly pecuniarily interested in a corporation: he is entitled to dividends, if there be any, and can compel the payment of dividends, on his stock.

6 Ency. of Law, 1st ed., p. 726,

and, if the corporation meet 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 contracts as the corporation shall make. This is clearly so stated in the case of *Hardy v. Mayor of Gainesville* (Ga., 48 S. E. 921. That was an equitable action brought by a citizen to restrain the awarding of a contract to the defendant, and the section of the political code cited, which read as follows:

“No person holding office under any municipal corporation shall, during the time for which he is elected or appointed, be capable of contracting with such corporation for the performance of any work which is to be paid for out of the treasury, nor shall any such person be capable of holding or having any *interest* in such contract, either by himself or by another, directly or indirectly,”

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 the contract with the officer himself, it cannot make it with a corporation in which such officer is a stockholder.”

In the case of *Commonwealth ex rel. Graham v. De Camp*. (Pa.), 35 Atl 1. Rep. 601, it was also 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 is elected councilman after the execution of the contract.

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See also the case of Electric Light Co v. Burrough of Kennett Square, 8 Kulp, 105, which is in point, although, in that case, the word "stockholder" is used in the statute under consideration.

I am indebted to your industry for these cases cited, and I have been unable to find any others to add thereto. However, it appears to me very clear that a stockholder in a corporation which is furnishing goods and merchandise to a city is unquestionably a person having a pecuniary interest in such contracts. It seems to me the safer proceeding for you, if you enter upon a prosecution in the case in question, would be to proceed under the section of the statute above quoted. However, if you think it is necessary or advisable to proceed under the charter provision, I will make some further examination into the question of its constitutionality; but, in this connection, you might examine the case of Anderton v. Milwaukee, 82 Wis. 279 and the other cases cited thereon on pp. 284-5; also see State ex rel. Milwaukee v. Newman, 96 Wis. 258, and, in regard to prosecutions under the section of the statute cited, see Doll v. The State, 45 Ohio 445, which holds that a person holding the office of a member of the board of public works of a city is an officer within the meaning of a section of the statutes therein cited, which makes it a crime for such officer to become "directly or indirectly interested in any contract for the purchase of any property or for insurance for the use of the state, county, township, city, town or village," and makes him amenable to the provisions of that section if, while acting as such officer, he becomes interested in a contract for the purchase of property for the use of the city.

That case further holds that, to become so interested in a contract, it is not necessary that he make profits on the same, but that it is sufficient if, while acting as such officer, he sell property to the city for its use, or is personally interested in the proceeds of a contract of sale and receive the same or part thereof or has some pecuniary interest or share in the contract.

Trusting that what I have said may assist you in this matter, I am

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Reformatory.—Absolute discharge of inmate therefrom by governor restores full civil rights.

May 21, 1906.

MR. M. J. TAPPANS,

Sec. of Board of Control,
Madison, Wis.

DEAR SIR—Yours of May 16th is received. You state that Section 4944k of the Wis. Stats. of 1898, as amended by Chapter 28, Laws of 1899, provides as follows:

“Upon recommendation of the superintendent and the Board of Control, the governor may without the procedure required by Chapter 199 of these statutes, discharge absolutely or upon such conditions and restrictions and under such limitations as he may think proper, any inmate of the reformatory, etc. Such discharge shall have the force and effect of an absolute or conditional pardon, as the case may be.”

You inquire whether an absolute discharge under this Section of the statutes restores the inmate to his civil rights. Section 6, of Article 5, of the Constitution of Wisconsin, provides, as follows:

“The governor shall have power to grant reprieves, commutations and pardon 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, subject to such regulations as may be provided by law relative to the manner of applying for pardons.

You will observe that this provision of our constitution confers on the governor the right to pardon upon such conditions and with such restrictions and limitations as he may think proper and that this right is subject only to such regulations by statute relative to the manner of applying for such pardons as the Legislature may impose. Under the above quoted law the legislature has seen fit to do away with all regulations relative to the manner of applying for pardons in the cases cited in said statute and I am of the opinion that an absolute discharge by the governor under this section would restore the in-

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mate to his civil rights in the same manner as a pardon would restore him to such rights.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

District Attorneys.—Must use best judgment regarding actions and should they consider complaints not made in good faith but for an unworthy purpose must refuse to prosecute them.

May 22, 1906.

JAMES J. GILL,

District Attorney,
Oconto, Wis.

DEAR SIR—Your letter of the 21st inst., has been received. You state that about two months ago the mayor of your city issued an order to the police authorities to cause the arrest of all saloon keepers who violated the ordinance of your city in regard to keeping open saloons on Sunday, and that as a result of the order several saloon keepers were arrested and fined. You state that as a result of these prosecutions the liquor dealers have banded themselves together into a society known as the Retail Liquor Dealer's Association, and that they have secured warrants and caused the arrest of grocers, liverymen and restaurant keepers for keeping their places of business open on Sunday. You state that there is no question as to the retaliatory nature of the prosecutions brought upon the complaint of the liquor dealer's association. You ask for my opinion as to your authority to use your discretion in permitting warrants to be issued for these arrests.

It is the duty of district attorneys to prosecute all violations of the law when proper complaint has been made and proper evidence brought forth upon which conviction may be had. The office of district attorney is a semi-judicial one. A district attorney has to judge of the good faith of complainants who come to his office. The courts are not to be made instruments for venting spite or obtaining revenge. If a district attorney

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believes that a prosecution is desired merely for the purpose of annoying, or preventing other prosecutions, he may rightfully refuse his official services.

I am of the opinion that this is a matter in which you should use your best judgment and if you are convinced that these complaints are not made in good faith, but for an unworthy purpose, it is your duty to refuse to prosecute them.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Railroads.—Commissioner has authority to examine books and witnesses thereof and to investigate refunds or discriminations which roads have made to Wisconsin shippers.

May 22, 1906.

HON. J. W. THOMAS,
Railroad Commissioner,
Madison, Wis.

DEAR SIR—Yours of this date received and noted. You state:

“A short time ago I wrote to W. M. D. Winne, general auditor of the C. M. & St. P. R. Co., notifying him that as soon as my accountants had completed certain work relating to switching for the year 1897 I desired them to take up an investigation as to any refund or discriminations that road had made to shippers in the State of Wisconsin during the year 1905, in violation of the law of this state.”

And you give following copy of the letter you had received from Mr. Winne and ask for my opinion as to what authority you have relating to such investigation, under the provisions of Chap. 431 of the Laws of 1903.

In reply I will say that by the provisions of Chap. 431 of the Laws of 1903, the state railroad commissioner is authorized to examine witnesses and inspect the books of railroad companies for such purposes as are set forth in Chap. 87 of the Stats. of 1898, and the power and authority which he is thereby authorized to exercise does not appear to have

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been taken from him by any of the provisions of Chapter 362 of the Laws of 1905. Indeed it appears to me to have been the intention of the legislature that such power should remain in the railroad commissioner until the first Monday in January, 1907, for Sec. 36 of Chap. 362 provides:

"All powers, duties and privileges imposed and conferred upon the railroad commissioner of this state under existing laws are hereby imposed and conferred upon the commission created under the provisions of this act, provided that the power and duty conferred and imposed upon the railroad commissioner by Chap. 431, of the Laws of 1903, . . . shall continue to be exercised by him until the first Monday in January, 1907."

I see nothing in any other of the provisions of Chapter 362 of the Laws of 1905, which operates to change this section of that act and the repealing clause, Section 37, does not repeal Chapter 431. It seems to me that the power conferred on the state railroad commissioner by Chapter 431 of the Laws of 1903, is expressly allowed to remain in him by said Section 36, and the wording of that section is such as makes it clear to me that such power does remain in the railroad commissioner.

I therefore conclude that you have the power and authority under Chap. 431 of the Laws of 1903, to conduct the examination contemplated by your letter of this date.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Inheritance Tax.—Dower right and homestead right should be deducted before determining respective shares to which each child is entitled in arriving at inheritance tax.

May 23, 1906.

HON. F. M. MINER,
Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Yours of May 21st with enclosed letter from F. A. Jaeckel county judge of Shawano, Wisconsin, in which he makes inquiry as to whether or not an estate which he mentions

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is or is not subject to the payment of inheritance tax under the law of this state, is received. You submit the question whether the widow's homestead right or the widow's dower right or both or either of them should be deducted from the estate before computing the respective shares to which each child is entitled in arriving at the inheritance tax.

Under Section 2, Subdivision 1, of Chapter 44 of the Laws of 1903, where the person or persons entitled to any beneficial interest in said property shall be the husband, wife or children, the inheritance tax is computed "at the rate of one per centum of the clear value of such interest in such property."

Section 1, Subdivision 6 of said Chapter provides as follows:

"The tax so imposed shall be upon the clear market value of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted."

Section 4, Subdivision 2 of said Chapter provides, as follows:

"Property of the clear value of ten thousand dollars transferred to the widow of the decedent and two thousand dollars transferred to each of the other persons described in the first division of section 2, shall be exempt."

Under these provisions you will notice that the rate of the inheritance tax for each child is one per centum of the clear value of the interest in such property of such child above \$2000 exemption.

It seems clear to me that the interest here spoken of cannot include the dower or homestead rights of the widow, for the value of the widow's interest descends to her and not to the children. The interest of the children in the estate would be the value of the property after the homestead and dower rights are subtracted therefrom.

I am therefore of the opinion that the value of dower right and homestead right of the widow should be deducted in computing the value of the respective shares each child for the purpose of fixing the inheritance tax.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Insurance.—Articles of Incorporation of the Slavonic Youth's Social Aid "Neda" not those of insurance corporation.

May 24, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.
Madison, Wis.

DEAR SIR—You have submitted to me the articles of organization and incorporation of the Slavonic Youth's Social Aid "Neda" for an opinion as to whether the same constitute articles of an insurance company such as are required by law to be filed with your department, or whether the same should be filed with the Secretary of State, under the provisions of chap. 86 Wis. Stats. 1898.

In reply will say that I have examined these articles and I do not find that they contain any statement to the effect that such corporation is to furnish fraternal or beneficiary insurance or to engage in the business of life, casualty or indemnity insurance, either as a stock company or upon the mutual or assessment plan. The corporation is not organized in compliance with the provisions of law (sec. 1955a) for the organization of mutual beneficiary or fraternal corporations, nor is there offered to be filed with the articles a copy of its by-laws, blank application for certificate of membership, statement of its plan of doing business or the original application for, and agreements to take, memberships, as required by sec. 1955b Wis. stats. 1898, and I can not regard the articles as those of an insurance corporation. On the contrary, it appears to me that the said articles are such as are specifically authorized to be made and filed with the Secretary of State under the provisions of Chap. 86. Indeed, the purposes of the corporation as set forth in its articles are specifically such as are covered by a subdivision of sec. 1771 Wis. stats., which reads as follows: "mutual support and maintenance of the members of the corporation, their families or kindred in case of sickness, misfortune, poverty or death."

It will also be noted that the articles themselves state that the corporaion is one formed under and pursuant to chap. 86 Wis. stats. 1898 and acts amendatory thereof,

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I am therefore of the opinion that said articles of incorporation should be filed in the office of the Secretary of State.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Health (Board of).—Duty of State Board of Health to supply blanks to local officers for statistics relating to births.

May 28, 1906.

L. W. HUTCHCROFT,

Chief Clerk, State Board of Health,
Madison, Wis.

DEAR SIR—You submitted the question to me whether it is the duty of the State Board of Health to supply blanks to the local officers for statistics relating to births. You say that Sec. 1, Chap. 439 of the laws of 1905, provides that such blanks should be furnished by the State Board of Health. This law repeals Chapter 415 Laws of 1903, which provides that blanks shall be sent out by the secretary of state. You say that the question arises whether Section 1, Chapter 439 of the Laws of 1905, also repeals Section 1023a Stats. of 1898, which contains the same provision as Chapter 415 Laws of 1903, requiring the blanks to be furnished by the secretary of state.

In answer to your inquiry I will say that I am of the opinion that it is the duty of the state board of health to furnish these blanks.

Chapter 415 of the Laws of 1903, amended Section 1023a Stats. of 1898. The repeal of Chapter 415 Laws of 1903 by Chapter 439 of the Laws of 1905, is a repeal of Section 1023a Stats. of 1898, as amended by Chapter 415, Laws of 1903.

Our supreme court has decided where a statute provides that a specified section of a former statute shall be amended so as to read as follows, etc., reciting the section in full as amended, any provision of such section not found in the new statute is repealed. The provisions kept in force thereafter derive their force not from the original but from the amendatory act. A

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repeal of the amendatory act does not revive the section as originally enacted.

Goodno vs Oshkosh, 31 Wis. 127.

State ex rel Terry vs Keaough 68 Wis. 135.

Bentley vs Adams, 92 Wis. 386.

Under these decisions there is no doubt but that Chapter 439, of the Laws of 1905, making it the duty of the State Board of Health to furnish these blanks is the only statute in force on this subject in this state.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Passes Railroads.—When a person announces his candidacy for office and seeks nomination thereto he becomes a candidate and cannot use mileage received in exchange for advertising.

May 31, 1906.

RAILROAD COMMISSION OF WISCONSIN,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of your communication of the 31st inst., in which you ask me to give you my opinion upon substantially the following:

A person is about to announce his candidacy for a county office. He holds railroad mileage from two companies in the state, given in exchange for advertising. May he use this mileage after he has announced his candidacy for office and prior to the time of holding the September primary?

The proper answer to this question depends upon what construction is to be given to the words "candidate for any office," as used in chapter 486. laws of 1905. That part of the chapter pertaining to this matter reads as follows:

"No political committee, and no member or employe thereof, no candidate for and no incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality, of this state, shall ask for, or accept, from any person, association, co-part-

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nership, or corporation, or use in any manner, or for any purpose, any free pass or frank, or any privilege withheld from any person for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication."

The term "free pass" as used in this statute is defined to include

"any form of ticket or mileage 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 or partial consideration of any service performed or to be performed by such holder except where such ticket or mileage is used by such holder in the performance of his duties as an employe of the railroad issuing the same."

It is a fundamental rule of construction, dictated alike by authority and common sense, that common words are to be extended to all the objects which, in their usual acceptance, they describe or denote. The word "candidate" is defined by Webster as follows:

"One who seeks or aspires to some office or privilege or who offers himself for the same."

This is the ordinary acceptation of the word "candidate" and, in construing this statute, the word should receive the ordinary meaning as it is understood by those using the term with reference to an office. If we inquire into the history of the matter which led to the passage of this statute, we shall readily see that the word "candidate" as there used was not used in a restricted sense, the design of the statute being to prevent persons holding office from being under any obligation to particular interests which might tend to influence them in the performance of official duty. No person becomes an officer without first being a candidate and, while he is a candidate, the statute was intended to prevent him receiving financial support in his candidacy for the office from persons or corporations who might be interested afterwards in his official action; and, when the word "candidate" was used in the statute, it was intended to include, not only a person who had been nominated by a political convention or under the primary sys-

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tem, but also one who had made known to the public that he is a seeker of the office.

It is a rule, also, in the construction of statutes, that, where a word has two significations, that meaning should be given to the word which is generally given to it according to common understanding. The word "candidate" as used in this state is commonly understood, no doubt, to include both a person who has been nominated to an office and one who seeks a nomination. Under the statute regulating nominations at primaries, the word is used to indicate a person who has been nominated at a primary election, and also one who seeks a nomination at such primary. The signer of a nomination paper must declare that he intends to support the candidate named therein. Here the word "candidate" is used to describe a person who seeks the nomination. Another provision provides that the name of no candidate shall be printed upon an official ballot used at any primary unless, at least thirty days prior to such primary, a nomination paper shall have been filed in his behalf. Several other provisions might be cited to the same effect and many other provisions of the act use the word "candidate" as applying to a nominee who has received a majority of the votes for the office at the election. This act was passed prior to Chap. 486, Laws of 1905, and, when, in that chapter, the words "candidate for any office" are used, they must be held to apply to candidates as they are designated by other statutory provisions. My opinion is, therefore, that, when a person announces that he is a candidate for a county office and seeks the nomination for the office, he becomes a candidate within the meaning of the act and is forbidden to use railroad mileage received in the manner stated in your inquiry.

Yours truly,
L. M. STURDEVANT,
Attorney General.

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County board.—Have no power to authorize private individuals to collect taxes on personal property omitted from assessment rolls. The remedy is by re-assessing the omitted property.

June 8, 1906.

W. R. LYLE,

Ripon, Wis.

DEAR SIR—Your letter of the 6th, also inclosed letter to the county board bearing same date, containing copy of resolution to be submitted to the county board in respect to authorizing “anyone” to collect evaded taxes in Fond du Lac County was duly received.

In reply, I will say that I do not find any authority in the statutes for any such proposed method of collecting taxes on personal property which has not been assessed; but taxes on real estate or personal property which has been omitted from the assessment roll may be reassessed upon such property for years it was omitted, under the provisions of sec. 1059 Wis. stats. 1898, as amended by chap. 50, laws of 1899.

Sec. 1055 Wis. stats. 1898 requires the assessors to value the personal property of every individual subject to taxation and Sec. 1056, as amended by Chap. 284, Laws of 1903, and Sec. 6 of Chap. 378, Laws of 1903, authorizes the assessor to examine any person under oath as to all items of property other than debts secured by mortgage or other conveyance of real estate. Chap. 378, laws of 1903, provides for the assessment and taxation of mortgages separately as an interest in real estate, and sec. 1056a provides in part as follows:

“It is hereby made the duty of the district attorney of any county, upon complaint made to him by any tax payer of the assessment district in which it is alleged that property has been so withheld from the knowledge of the assessor or board of review or not included in said statement, to investigate the case forthwith and bring an action in the name of the state against the person so complained of.”

This section does not authorize an action for the purpose of collecting the tax, but only provides for a penalty for a violation of the provisions of the section.

These are the only remedies provided by law with which I am

General Opinions.

familiar for enforcing the payment of taxes on personal property which has been omitted from the tax roll.

Therefore I do not see that the county board can by any resolution authorize anyone to collect taxes on property so omitted. I am of the opinion that such resolution as you set forth would be ineffective for that purpose.

The method provided by sec. 1059 Wis. stats. 1898, as amended by chap. 50, laws of 1899, is that which should be followed by the assessors for reassessing property omitted from the tax roll in previous years.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Trade Marks.—Cannot be used to designate the corporation or person transacting business.

June 8, 1906.

HON. F. M. MINER,
Assistant Secretary of State,
Madison, Wis.

DEAR SIR—Yours of June 4th is received. I have also received the certified documents and letters relating to the application of Sidney Werthan for recording, which is designated by him as a form of advertisement and trade mark. You ask my opinion as to whether it is competent under the laws of this state to record as a trade mark a simple business name. Mr. Werthan desires to have registered the name "Badger Chemical Carbon Company" under which he is transacting business. He states that his concern is not incorporated.

Section 1747a of the Stats. of 1898, provides as follows:

"Any person, association or union of working men, which has heretofore adopted or used or shall hereafter adopt or use any label, trade mark, term, design, device or form of advertisement for the purpose of designation, making known or distinguishing any goods, wares, merchandise or other product of labor as having been made, manufactured, produced, prepared, packed or put on sale by such person, association or union or by a member or members thereof, may file the same for record in the office of the secretary of state," etc.

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Mr. Werthan desires to transact business under the name of the Badger Chemical Carbon Company. A trade mark is not generally used to designate the firm or the person who is transacting the business. It is generally applied to the goods sold by the firm or the business conducted by the firm or the place where such business is carried on.

Under this section you may adopt a term or form of advertisement for the purpose of designating, making known or distinguishing any goods, wares, merchandise, etc., but I do not understand that a person would be entitled to record a corporate name for the purpose of having the exclusive use of such name thereafter, under this section. Mr. Werthan seems to me to be attempting to acquire a corporate name and conduct business under it instead of a name or a trade mark by which to designate his goods or merchandise. I do not understand that this can be done under this section. I am strengthened in my opinion by Chapter 446 of the Laws of 1901, which makes it a misdemeanor for any one to engage in any mercantile business under a name purporting or appearing to be a corporate name, with the intent thereby to obtain credit, and whose name does not disclose the real name or names of one or more of the persons engaged in such business without first filing in the office of the register of deeds of the county wherein his or their place of business may be, a verified statement disclosing and showing name or names of all persons using such name.

I am aware that a term or a name can be used as a trade mark as well as a device or design, but Mr. Werthan is not intending to use this corporate name as a trade mark, but he is intending to transact business under this name. This I believe is not in contemplation of the statute.

Yours truly,

L. M. STURDEVANT.

Attorney General.

General Opinions.

Inter-State Commerce.—Foreign corporations doing other than interstate business in this state must pay a fee based on the portion of capital stock employed in Wisconsin as determined by its business done therein including the business of interstate commerce.

June 9th, 1906.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—Your letter of May 8th, submitted together with the annual report of Reid, Murdock & Co., a foreign corporation, made pursuant to chap. 506, laws of 1905, and a letter from said corporation in respect thereto, was duly received.

You state therein:

“The point raised by the company is that, when they send an agent into this state to solicit business and take orders, they are transacting an inter-state commerce business and that they are, therefore, not obliged to take out a license under the foreign corporation law of this state.”

And you ask for my opinion

“as to whether or not a company which sends agents into this state to solicit orders, which orders are forwarded to the company outside of the state and are not consummated until approved by the company, are transacting business within this state within the meaning of the foreign corporation law, and whether or not such company should pay a license fee on the proportion of capital stock as represented by such business transacted under the provisions of chap. 506.”

It appears from the said report and letter of Reid, Murdock & Co. that it is a foreign corporation of Illinois; that it is engaged in wholesale grocery business at Chicago, in the state of Illinois, also that said corporation is engaged in interstate commerce; that it ships goods and merchandise to customers in this state from Illinois upon orders solicited in, and received from customers in, this state. It also appears from its report that said corporation purchases within this state, stores here and delivers to its customers, certain goods, principally cheese and canned goods so acquired.

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Subdivision 7 of Section 1770b Wis. Stats. 1898, as amended by Chapter 506, Law of 1905, provides in part as follows:

“Every foreign corporation which has heretofore filed with the secretary of state a copy of its charter or articles of association or incorporation, or which shall hereafter file the same as required by this act, and every foreign corporation transacting business in this state shall, annually, during the month of January, file with the secretary of state a report sworn to by the president, secretary, treasurer or general manager of the corporation, as of the first day of January, which shall state:

a. The name of such corporation and the location of its principal office or place of business without this state, and its place of business or principal office within this state if maintained.

b. The names and addresses of the officers of said corporation, and the name and address of the agent or manager who may represent said corporation in this state.

c. The nature of the business transacted in this state during the year preceding.

d. The amount of capital stock paid in money, property or services.

e. The total amount of business transacted by said corporation during the preceding year, and the true value of all property held by said corporation.

f. The total amount of business transacted during the preceding year in this state.

g. The proportion of the capital stock represented in the state of Wisconsin by its property located and business transacted therein during the preceding year.”

The question presented requires some consideration of the rights of foreign corporations in this state, the conditions that the State may impose upon their engaging in business within the state and the relation that the imposition of the payment of the fees prescribed by subd. 4 of said Sec. 1770b Wis. Stats. bears to or upon inter-state commerce.

Sec. 1770b was placed in the statutes by the revisers and committee on revision. After other amendments, in 1899 and 1901, it was enacted in its present form in 1905. The pur-

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poses of the act were doubtless to prescribe conditions under which foreign corporations would be permitted to transact business in this state, to protect the citizens of this state and to require of foreign corporations the payment of the same fees, to the extent that they have capital invested here, as is required of corporations organized under the statutes of this state. The statute, chap. 506, laws of 1905, is so broadly drawn that in its terms, it would include a fee of one dollar per thousand upon the capital stock of any foreign corporation which is employed or to be employed in this state. The State has an unquestioned right to impose such conditions upon foreign corporations which shall come into the state to do business as it may deem fit.

Ashland Lumber Co. v. Detroit Salt Co. 114 Wis. 66,
Greek-American Sponge Co. v. Richardson Drug Co.,
124 Wis. 469,

Bank of Augusta v. Earle, 13 Peters 519,

Hooper v. Calif., 125 U. S. 648,

Waters-Pierce Co. v. Tex., 177 U. S. 28,

“They (the states) may exclude the foreign corporation entirely; they may restrict its business to particular localities, or they may exact such security for the performance of its contracts with their citizens as in their judgment will best promote the public interest. The whole matter rests in their discretion.”

Paul v. Virginia, 8 Wall. 168, 181.

A corporation is a creature of the law and can exercise only such powers as are conferred upon it by the power which created it.

Bank of U. S. v. Dandridge, 12 Wheaton 64.

It has also been held that a corporation does not have the rights of its personal members and cannot invoke the provision of Article IV, Section 2, of the Federal Constitution, which gives to the citizens of each state the privileges and immunities of citizens of the several states.

Pembina Mining Co. v. Pa., 125 U. S. 181.

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And a state may, in its discretion, absolutely exclude a corporation organized in another state, where it seeks to do other than the business of interstate commerce.

La Fayette Ins. Co. v. French, 18 How. 404,
Bank of Augusta v. Earle, 13 Peters 519,
Waters-Pierce Co. v. Tex., 177 U. S. 28,
Campell v. Life Ins. Co., 191 U. S. 288, 307.

Under the authorities so far considered, it may be said with absolute certainty, subject to the limitations hereinafter expressed, that a state may impose upon a foreign corporation, as a condition of doing business therein, such conditions as it may deem desirable, without limitation, except as the business of a foreign corporation is confined to interstate commerce; but paragraph 3 of Section 8 of Article I, Constitution of the United States, confers upon Congress "power to regulate commerce . . . among the several states," and, under the construction given to this clause of the Federal Constitution, no state has power to interfere with such commerce; and interstate commerce includes the shipment of goods and merchandise from one state to another; and such articles, while in course of transmission and while remaining in the original packages, are not subject to any interference by the laws of a state.

Aultman etc. Co. v. Holder, 68 Fed. 467,
Coit v. Sutton, 102 Mich., 324,
Moline Plow Co. v. Wilkinson, 105 Mich., 57.

Business that consists of inter-state or foreign commerce is wholly exempt from state legislation.

Osborne v. Fla., 164 U. S., 654.

"The only limitation upon this power of the State to exclude a foreign corporation from doing business within its limits, or hiring offices for that purpose, or to exact conditions for allowing the corporation to do business or hire offices there, arises where the corporation is in the employ of the federal government, or where its business is strictly commerce, inter-state or foreign. The control of such commerce, being in the federal government, is not to be restricted by state authority."

Pembina Mining Co. v. Pa., 125 U. S. 181, 190.

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"The power to regulate inter-state commerce being lodged in Congress, a state can lay no tax on a foreign corporation engaged in inter-state commerce if the tax amounts to a regulation of commerce."

Beale on Foreign Corporations, Par., 741.

Levying a tax has been held to be an interference with inter-state commerce.

Del. R. R. Tax Case, 18 Wall., 206.

The fees required under this statute to be paid to the Secretary of State are termed a privilege tax. They are based upon the amount of capital that the foreign corporation employs in business in this state; and, if it were sought to collect such fees upon the amount of inter-state commerce transacted by a foreign corporation in this state, the act as to such fees might and probably would be held to be an interference with such commerce, and invalid accordingly.

In the case of *Ashland Lumber Co. v. Detroit Salt Co.*, *supra*, the statute in question was held to be valid," as no question of foreign or inter-state commerce was involved."

Ibid 79.

And, in the case of the Greek-American Sponge Co., *supra*, the contract was held to be enforceable, notwithstanding the foreign corporation had not filed its articles of incorporation with the Secretary of State, because the goods for the payment of which the action was instituted were in their original packages and had not lost their character as articles of inter-state commerce; and I am obliged to conclude that, as to its inter state commerce business and as to the articles shipped into this state by a foreign corporation, and while retaining their character as articles of inter-state commerce, this state cannot enforce any act which will in any manner interfere with or tend to lay an embargo, however slight, upon such commerce.

In the case of *Brown v. Md.*, 12 Wheaton 419, the Supreme Court of the United States says, in speaking of the power of Congress to regulate commerce between the states, that this power

"is co-extensive with the subject on which it acts and cannot be stopped at the external boundaries of a state,

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but must enter into its interior," and that "sale is the object of importation, and is an essential ingredient of that intercourse of which the importation constitutes a part. It is as essential an ingredient, as indispensable to the existence of the entire thing, then, as importation itself. It must be considered as a component part of the power to regulate commerce."

And, in the case of *Schollenberger v. Pa.*, 171 U. S. 1, it was held that,

"in the absence of Congressional legislation, therefore, the right to import a lawful article of commerce from one state to another continues until a sale in the original package in which the article was introduced into the state."

Many other cases are cited in support of this proposition in the *Greek-American Spunge Co.* case, which may be found in the 124th Wis., on pp. 475, 476.

However, what I have said in relation to the inability of the state to interfere in any manner with the inter-state commerce of a foreign corporation is strictly limited to such commerce and, in my opinion, a different rule prevails in respect to a foreign corporation which shall become or is engaged in domestic business or commerce within the state. As to such business, the State may impose conditions, and its power or control over the business of foreign corporations begins from the time articles of commerce are divested of their character as articles of inter-state commerce, as when original packages are broken for distribution.

Greek-American Spunge Co., supra,
Austin v. Tenn., 179 U. S. 343.

And a foreign corporation may be engaged in domestic commerce or business while at the same time it is engaged in foreign commerce and its property so engaged in domestic commerce and the business of so engaging is subject to state regulation.

Kehrer v. Stewart, 197 U. S., 60,
Armour Packing Co. v. Lacy, 200 U. S. 226,
Osborne v. Fla., 164 U. S. 650, 655.

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In the latter case the court says:

“So long as the regulation as to license or taxation does not refer to, and is not imposed upon, the business of the company which is inter-state, there is no interference with that commerce by the state statute.”

All the cases last cited were determined upon a question of taxation, and they would apply with even greater force to the matter of a state's prescribing conditions under which a foreign corporation may engage in business therein.

The report of the corporation shows that it is engaged in business and commerce within this state other than inter-state commerce and has capital invested herein “not exceeding twenty thousand dollars.”

Subd. 4 of said Sec. 1770b, as amended, requires that a foreign corporation should pay to the Secretary of State the sum of twenty-five dollars for filing its articles of incorporation and one dollar for every one thousand dollars of its capital stock exceeding twenty-five thousand dollars employed or to be employed in this state, as shown by its sworn statement. It therefore appears from its statement, or annual report, that said corporation should pay at least the minimum fee of \$25 as a condition of transacting business in this state; but, under the circumstances, and in view of the decisions of the courts which I have considered the question still remains whether Chap. 506 does impose a burden, charge or tax on inter-state commerce, even though the fee or tax is measured by the amount of the capital stock of the corporation, which is determined by taking into consideration its property located and its business transacted within the state, including the business of inter-state commerce. The fee or tax is based on the proportion of capital stock used in the state. The statute provides:

“In determining said proportion of capital stock, the property of said corporation located in this state or to be acquired therein and the business transacted within and without the state for one year immediately preceding the filing of its charter or articles of association or incorporation shall be considered and control.”

Keeping in mind that the foreign corporation needs no grant from the State to insure its right to enter it for the purpose of

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doing an inter-state commerce business, and that this act does not apply to such business, but is only designed to exact a fee or tax or a privilege in a case where the State has power to confer it, the question is, whether this act does in fact impose a burden on interstate commerce.

The fee or tax is measured by a rule prescribed by the statute, designed to regulate the charge according to the proportion of capital stock employed by the corporation in the state. It is evident from the decisions of the courts that, instead of employing the method prescribed by the statute, in order to determine the amount of the charge, the Legislature might have fixed a certain rate upon the entire capital stock of the corporation, or it might have fixed an arbitrary sum on all corporations desiring to enter this state to do other than inter-state business. The fee might have been based upon the entire capital stock of the foreign corporation as shown by its articles, whether the corporation was engaged in inter-state commerce or not. This being true, can it be said that the fee cannot be exacted based on the proportion of capital stock employed in the state, even though that amount may be increased by a consideration of the capital stock employed in carrying on interstate commerce? The power to fix the fee or tax or to exclude the corporation altogether must necessarily carry with it the power to say that the charge or fee for the privilege may be based on any rule by which the privilege may be measured. Corporations of the state pay a fee based upon the amount of the entire capital stock, whether this stock is employed as a whole in domestic business or whether a part of it may be employed in the business of inter-state commerce. The statute was designed to place the foreign corporation on the same basis. In a recent case decided by our Supreme Court (June 21st, 1906, not reported), (*The State v. C. & N. W. Ry. Co.*), it is held that a privilege tax involves contract relations; that an acceptance of the privilege implies a promise to pay the equivalent therefor; that the obligations are mutual and may be enforced by the ordinary remedies employed for the enforcement of contracts.

The foreign corporation may refuse to accept the privilege tendered by the State. It may enter the state at will to do an inter-state commerce, but, when it desires to enter the state for the purpose of doing a domestic business, it must comply with the terms upon which the privilege is granted by the State.

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A statute of Maine provided that a corporation operating a railroad within that state pay an annual tax for the privilege of exercising its franchise therein, to be determined by the amount of its gross transportation receipts over the whole line, both within and without the state, to be ascertained by dividing the total number of miles operated, to obtain the average gross receipts per mile, and multiplying this sum by the number of miles operated within the state.

It is evident that this method, while designed to obtain the gross earnings within the state, in fact included within those gross earnings the earnings from inter-state commerce. The court, in considering this statute, said:

"As the granting of the privilege rests entirely within the discretion of the State, whether the corporation be of domestic or foreign origin, it may be conferred upon such conditions, pecuniary or otherwise, as the State in its judgment may deem most conducive to its interests or policy. It may require the payment into its treasury each year of a specific sum, or may apportion the amount exacted according to the value of the business permitted as disclosed by its gains or receipts of the present or past years. The character of the tax or its validity is not determined by the mode adopted in fixing its amount for any specific period or the times of its payment."

Maine v. Grand Trunk Ry. Co., 142 U. S. 217, 228.

The court further said:

"There is no levy by statute on the receipts themselves, either in form or fact; they constitute, as said above, simply the means of ascertaining the value of the privilege conferred."

P. 229.

My opinion, therefore, is that the method pointed out by Chap. 506, if followed as therein provided, in determining the fee to be paid by a foreign corporation, does not impose a tax or burden on inter-state commerce, and that the statute is valid and should be enforced as written.

Yours respectfully,

E. M. STURDEVANT,

Attorney General.

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Civil Service Commission.—Appoints successors to employes who resign and whose resignations are accepted. After this is once accepted any such employe has no further right to the position and the appointing officer cannot revoke acceptance.

June 9, 1906.

HONORABLE J. D. BECK,

Commissioner of Labor and Industrial Statistics.

DEAR SIR—I am in receipt of yours of the 9th inst., in which you ask my opinion upon the following:

“In May, 1906, an officer holding a position under the civil service resigned, which resignation was accepted.”

Your question is whether, after accepting such resignation, it is within the power of the appointing officer to withdraw his acceptance and in turn the officer who resigned to withdraw his resignation.

After the resignation and acceptance, the position held by the officer becomes vacant and there is no way to fill the vacancy except pursuant to the provisions of the law. The party who resigns his position, after he has done so in the legal manner, and after his resignation has been accepted, certainly no longer has any right to the position. In such case the civil service act specifically provides how vacancies shall be filled, and it is not within the power of the officer who has resigned or the officer who has accepted his resignation to set aside the provisions of the act.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Exemption from Taxation.—A plow is not a “tool.”

June 12, 1906.

MR. S. E. HUTCHINGS,

Neillsville, Wis.

DEAR SIR—I am in receipt of yours of the 9th inst., in which you ask my opinion with reference to the word “tools”

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as used in Chapter 246 Laws of 1903; that part of the chapter in which the word is found relates to property exempt from taxation and reads as follows:

“The tools of a mechanic kept and used in his trade and farm and garden tools not exceeding in the aggregate fifty dollars in value.”

It is not so easy to construe these words as you seem to think. In the absence of a final decision of our supreme court it cannot be determined whether the word “tools” as used in this statute would be construed to include a plow. All I can do is to give you my personal opinion in regard to the matter, which by no means is the law of the matter.

I call your attention to a rule in the construction of statutes exempting property from taxation, and that is, that exemptions are in derogation of the sovereign authority to impose taxation and of a common right and will not be extended beyond the exact and express requirements of the language used.

State vs Harshaw, 76 Wis. 230.

Another rule of construction is that words employed by the legislature in any act are to be considered to have been used in their popular and generally understood sense. In common parlance we do not speak of a plow as a tool but rather as an implement. We understand the word “tool” to apply to an instrument used by the hand.

In Black’s Law Dictionary it is said that the usual meaning of the word “tool” is an instrument of manual operation; that is, an instrument to be used and managed by the hand instead of being moved and controlled by machinery.

In the English Law Dictionary the following definition of a tool is given: “An instrument used by hand in working: a hand instrument necessary to ones trade.”

Bouvier says the definition, “includes any instrument necessary for the prosecution of trade.”

The Supreme Court of Massachusetts held the word “tool” in a similar statute to mean an instrument of manual operation, that is, an instrument to be used and managed by the hand instead of being moved and controlled by machinery.

Lovel vs Westchester, 124 Mass. 418.

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A "tool" as used in a statute exempting from attachment are such suitable apparel, bedding, tools etc., as may be necessary for upholding life and should be construed to include such farm tools as are used by hand and to include hoes, axes, pitch forks, shovels, spades, scythes, snaths, cradles and other tools of that character, but it does not include machinery or implements used by oxen or horses as carts, plows, harness, mowers and reapers.

Garrett vs Patchen, 29 Vt. 248.

So my opinion is that the word "tools" as used in the statute referred to by you does not include a plow.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Condemnation.—State Board of Control cannot condemn lands which are already dedicated for public use.

HON. FRED SCHEIBER,

June 12, 1906.

Normal School Regent,
Milwaukee, Wis.

DEAR SIR—Your letter of the 11th inst., concerning the condemnation of the site for said Normal School in the City of Milwaukee has been received. Some time ago I received a letter from Hon. Freeman Lord, the President of your Board, relating to the same matter. The question contained in your and Mr. Lord's letters resolves itself into this:

Does Section 605, Wis. Stats. of 1898, authorize the Board of Regents of Normal Schools to condemn land which has already been dedicated to the public for public use?

Section 605, provides in part as follows:

"Whenever in the opinion of the State Board of Control, the Board of Regents of the State University or the Board of Regents of Normal Schools, either of the institutions of the state under their charge shall require any lands for its own use and they shall be unable to agree with the owner upon the amount of compensation to be paid therefor, or when by reason of the legal incapacity or absence of any such owner or other sufficient cause, no

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such agreement or purchase can be made without delay the judge of the circuit court of the county in which such lands or any part thereof are situated may, upon application in writing of any such board containing a description of the land so required, appoint three disinterested persons residents of such county, commissioners to appraise such lands."

I have examined many authorities upon this subject and there seems no dissent from the rule that in order to authorize the taking of land already devoted to a public use the authority must be granted by the legislature in express terms or by necessary implication.

"The doctrine that corporations who derive power from the legislature to take property by the right of eminent domain, cannot exercise such power in reference to property already dedicated to public use without an express grant, cannot be controverted."

In re N. Y. C. & H. R. R. Co. 7 N. Y. 248.

"The legislature may interfere with property held by a corporation for one public use and apply it to another; and without compensation where no private interests are involved or invaded. The legislature may delegate this power to public officers or to corporate bodies municipal or otherwise. It is a rule however that such delegation of power must be in express terms or must arise from a necessary implication."

In re Boston & Albany R. R. Co. 53 N. Y. 574.

"The right to take property already devoted to public use must be given in express terms or by necessary implication."

Lewis on Eminent Domain, Page 663, and cases cited.

"The legislature in the exercise of the power of eminent domain, may devote land already appropriated to a particular public use to a different and inconsistent use; but in such a case the legislative intent must appear by express words or by necessary implication and if possible the former use must not be defeated by the subjection of the land to the additional use."

Little Miami C. & X. Co. vs City of Dayton, 23 Ohio, 510.

General Opinions.

The legislature has power to authorize a railroad company to acquire for railroad purposes land already appropriated to public use. Such power cannot be exercised however unless conferred by clear and express terms.

Oregon Ry. Co. vs City of Portland, 9 Ore. 231.

"A legislative intent to subject lands devoted to a public use, already in exercise, to one which might thereafter arise, will not be implied from a grant of power made in general terms without special reference to an existing necessity for the subsequent use, where it appears that both uses cannot stand together, and the latter, if exercised, must greatly endanger, if it do not destroy, the exercise of the former use. The principle of construction almost universally applied by the courts in such cases is that mere general language granting the power to condemn is not to be taken as including the power to appropriate land already subjected to another public use, particularly where the subsequent use will interfere with the former. Power to do that can be granted only by express language, covering the particular case, or by necessary implication; and such necessary implication will not ordinarily exist where the general power can be beneficially exercised without taking the particular land in question, or where the two public uses are necessarily inconsistent."

Winona & St. Paul Ry. Co. vs City of Watertown, (S. D.) 56 N. W. Rep. 1078.

"The legislative right, under the head of eminent domain, to take property already subjected to a public use and apply it to a public use different from that to which it is devoted, is well recognized by legislation authorizing the taking of public highways, canals, railway property, and lands devoted to other public purposes. The right to exercise such a power must rest on express legislative grant, or it must arise by necessary implication, either from the powers and privileges so granted, or it must appear that the rights granted, when applied to the conditions and circumstances covered by it, cannot be beneficially exercised without the taking of property already devoted to a public use."

In re Milwaukee Southern Co. (Wis.) 102, N. W. Rep. 405.

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The authority granted in Section 605 is stated in general terms. I do not believe that there is any necessary implication that it grants authority to take lands already dedicated to a public use. The language used in the section seems rather to imply that the authority shall extend only to private property. The conditions which shall authorize the board of regents to condemn is their inability to agree with the owner as to the price, or the absence or legal incapacity of the owner of the land desired.

I am therefore of the opinion that Section 605 does not grant authority to your board to condemn land already dedicated to a public use such as public alleys in the City of Milwaukee.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Mortgages.—On real estate assessable.

June 15, 1905.

M. E. MC DONNELL, *Esq.*,
Argyle, Wis.

DEAR SIR—In yours of the 6th inst., you inquire whether mortgages upon real estate are assessable.

In reply I will say that no change has been made by the present legislature in the laws relative to the taxation of mortgages. Section 2 of Chap. 378 of the laws of 1903, provides:

“Whenever taxable real estate shall be subject to mortgage such mortgage for the purpose of taxation shall be deemed an interest in such real estate and shall be assessed and taxed as such interest in the assessment district in which such real estate is located, and not otherwise and may be separately assessed and taxed as hereinafter provided. When so separately assessed the interest of the mortgagor in such real estate shall be assessed for only such value or amount as shall remain after deducting the assessed value of the interest of the mortgage from the assessed value of the entire real estate.”

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And it is provided in Section 3, of the same act,

“At the opinion of the mortgagor both such interests may be assessed and taxed together, without separate valuation, to the mortgagor or occupant the same as unincumbered real estate. In such case the combined valuation of both interests shall not exceed the just valuation which should be placed upon such real estate if unincumbered.”

So that, as the law now stands, a mortgage is a part of the real estate conveyed thereby and may be separately assessed as an interest in real estate as provided in said act, unless the mortgagor shall elect or request to have the land it covers, including both the mortgage interest and his interest or equity assessed together as provided in Section 3 of said act.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Labor Commissioner.—Children under 14 years may not be employed except under certain conditions.

June 18, 1906.

HONORABLE J. D. BECK,

Commissioner of Labor and Statistics,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 18th inst., in which you refer to me a letter received from the Gisholt Machine Company, and you ask my opinion as to whether chapter 349, laws of 1903, would be violated by the employment of children under fourteen years of age under the conditions stated in the letter of that company.

It is there stated that the company has five or six men working for them who have boys under fourteen years of age; that the parents desire to have them employed during the summer, and that they have applied to the company for work; that the boys, if employed, will be in purely messenger service “in our works;” that they would not be brought in contact with machinery or be called upon to run machines, but would simply act as messengers in and about the shops and grounds. It is also stated that the parents are particularly anxious to have

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them employed, as they desire, not only to give them employment, but also to ascertain whether there is any inclination in the boys to follow the machinist trade; that there are some boys who would like to make cores in the foundry.

The statute applicable to this matter reads in part as follows:

"No child under fourteen years shall be employed, required or suffered to work for wages at any gainful occupation at any time except that, during the vacation of the public 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, laundry, telegraph, telephone or public messenger service in the town, district or city where it resides, and not elsewhere; provided, that there is first obtained from the commissioner of labor a written permit authorizing the employment of such child."

"Sec. 1, chap. 349, laws of 1903).

If it be permissible to employ the boys referred to at all, they must be brought within the exception above noted. The place where they are to be employed is not a store, office, hotel, mercantile establishment, laundry, telegraph or telephone establishment, nor does the employment proposed seem to fall within the words "or public messenger service." The boys are not to serve the public as messengers in any sense, but would only act as messengers in the workshops of the Gisholt Machine Company. Just what they are to do is not very clearly stated, but it may be implied that they are to work up on the premises, from the fact that it is stated that they are to be employed as messengers "in and about our shops and grounds;" and as to the boys who would be employed to make cores, they are to work in the foundry. The employment does not seem to fall within any words of the exception in the statute, and I think their employment would be a violation of law, even with the consent of the Commissioner of Labor.

Yours truly,

L. M. STURDEVANT,

Attorney General.

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Vacating Alleys.—Power of Common Council. May vacate under Sec. 904 and Chap. 394 laws of 1905. Alley means all that is laid out under one order or dedicated by plat recorded.

June 18, 1906.

MR. FRED SCHEIBER,

President Board of Regents of Normal Schools.
Madison, Wisconsin.

DEAR SIR—I am in receipt of a letter from Messrs. Turner, Hunter, Pease and Turner, of Milwaukee, in which they say that the Board of Regents of Normal Schools have a meeting on the 20th inst., and that you have requested them to write me asking for an opinion to be used at your meeting.

The question submitted is as follows: Has the common council of the city of Milwaukee power to vacate streets and alleys and award compensation to parties injured?

If our statutes are valid enactments, it seems to me there can be no real question about the power of the city council to vacate the streets and alleys where the proper conditions exist calling for the exercise of that power.

Our statute has long provided how streets and alleys are to be discontinued by cities and villages. Sec. 904 Wis. stats. 1898 provides that, upon petition in writing of the owners of lots on any street or alley in any incorporated village, the board of trustees may discontinue such street or any part thereof; provided that all the owners of lots or land on the portion of such street or alley proposed to be vacated and two-thirds of the owners of lots or land on the remainder thereof shall sign such petition, and not otherwise.

This statute in terms applies only to villages, but sec. 927 Wis. Stats. 1898 provides that the common council of every city may exercise all the powers conferred upon village boards by secs. 895 to 904 inclusive. Under these two statutes, it has been held that the common council of the city is authorized to vacate or discontinue streets and alleys.

James v. City of Darlington, 71 Wis. 173,

City of Ashland v. C. & N. W. Ry. Co., 105 Wis. 398.

The provisions of secs. 904 and 927 prior to the amendment of 1905 probably did not apply to a city operating under a

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special charter having authority under its charter to vacate streets and alleys.

By chap. 394, laws of 1905, it is provided:

"The board of trustees of every such village and the common council of every city, whether acting under general law or under a special charter, may exercise all the powers conferred on the village boards by Section 895 to 904 inclusive."

The statute further enumerates certain powers which the city council may exercise and then provides that these powers may be exercised "as well as by the provisions of their respective charters," clearly implying that the powers conferred by that chapter are in addition to any powers which the city may possess under its charter. That this chapter confers upon common councils the powers conferred upon village boards under chap. 904 is made certain by the holding of our Supreme Court in the case of Johnson and Cowdry v. Lonstrof et al., filed April 17th, 1906 (not reported). Where all the owners of land abutting on an alley consent to the vacating of the alley, they are not entitled to the compensation to which they otherwise would be entitled and, in vacating the alleys and court contemplated by you, it seems you ought to have very little difficulty with the question of damages but, under Chap. 394, Laws of 1905, specific provision is made for the awarding of damages for the taking of private property for a public use, either under the provisions of Secs. 895 to 904 or under the provisions of Secs. 925-190 to 925-197a inclusive. The charter of the City of Milwaukee also contains provisions authorizing the vacation of streets and alleys. I have not, however, examined these provisions very critically, in order to determine whether they are valid or not, but I call your attention to them; but, in exercising the power to vacate streets and alleys, under the provisions of the city charter, the necessity for taking the alleys must first be established by a verdict of a jury.

I refer you to Sec. 1 of Chap. 6, p. 103, of the Milwaukee City Charter Annotated, 1905. The power there conferred is probably insufficient to meet your requirements, as the power to vacate is declared to be for the purpose of laying out, extending, enlarging or widening a public square, grounds, streets or alleys.

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Sec. 22 of the same chapter provides:

"The common council shall have the power and are hereby authorized to vacate in whole or in part such highways, streets, alleys and public walks within the corporate limits of the city as in their opinion the public interests may require to be vacated or such as in their opinion are of no public utility; provided, however, the necessity of vacating such highway, street, alley or public walk, or any part thereof or their want of public utility shall first be established by a verdict or report of the jury in like manner as is provided for laying out public squares, grounds and streets in this chapter."

In the case of the vacation of an alley, there seems to be no very clear provision in the city charter authorizing the assessment of damages. Considerable doubt surrounds the subject, on account of the decision of our court in the Lonstrof case, above referred to. I should advise you, therefore, not to attempt to proceed under the charter provisions of the city of Milwaukee to vacate the court and alley referred to in your former correspondence with me.

It seems to me the powers given under Secs. 904 Wis. Stats. 1898, supplemented by Chap. 394, Laws of 1905, are sufficient to authorize the common council to vacate the alley in question, without a resort to the powers conferred on the common council by the city charter.

I understand that you have been somewhat troubled with a question arising under the statute, which provides that all the owners of lots or land on the portion of the street or alley proposed to be vacated and two-thirds of the owners of lots or land on the remainder thereof shall sign such petition, the question being how far an alley may be said to extend.

I have given this question considerable consideration and, while I can only give my opinion, in the absence of a decision of our own court upon the question, I think our court would construe the word "alley" as used in that statute to extend to all the alley laid out under one order of the common council or dedication by the owner of the land in a plat, and that it will not be confined to one block or extended throughout the whole city. In the Lonstrof case the question is not raised, but some things are said which go to show that the court had

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under consideration in that case an alley which had been dedicated to public use by the owner and recorded in a plat made for that purpose; that this plat shows an alley extending across more than one block and therefore the court held that two-thirds of the owners on the whole alley must have signed the petition, as well as all of the owners on that part sought to be vacated.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Primary Election Law.—Ditto marks may be used instead of writing out the dates and names of streets in full where they are the same as preceeding ones in nomination papers.

June 20, 1906.

HON. W. L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—I am in receipt of a nomination paper of a candidate for a state office signed by twenty nine persons in which ditto marks are placed under the names of streets and under the names of the cities in which the signers reside. You have asked me if the names with the ditto marks after them instead of the names of the streets and the name of the cities written out, should be counted and the nomination paper filed.

Paragraph 3 of Section 5, primary election 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.”

The question which you present is this: Do the making of ditto marks under the name of a street or under the name of a town or city constitute the adding of such names after the name of the subscriber.

“The word ‘sign’ in the English statute of frauds means the making of some mark upon a paper so as to identify and give efficacy to it by some act not necessarily in words.”

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In re McElwaine's will, 19 N. J., 499.

"Signature is commonly used as equivalent to subscribe, but any mark is sufficient if it shows intention."

Board of Trustees of M. E. Church vs. Campbell 21 S. W. Rep. 187.

"Chapter 417, Laws of 1898, providing that any voter signing a nomination paper 'shall sign the same in person', means that the person shall authorize the signing and if another signs in his presence and at his request it satisfies the requirements."

Commonwealth vs. Conolly 163 Mass., 339.

It seems to me that the ditto marks are not capable of misinterpretation. It means that the subscriber resides upon the same street or in the same city as the subscriber next above him upon the street. I am of the opinion that the name subscribed in this manner should be counted and that the nomination paper is entitled to be filed in your office.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Assessment.—No statutes clearly provide for assessment of damages caused by vacation of alleys or streets for public purpose.

June 20, 1906.

MR. FRED SCHEIBER,

President Board of Regents Normal Schools,
Madison, Wisconsin.

DEAR SIR—In my last communication to you, of June 18th, I questioned the power of the city council of the city of Milwaukee to vacate alleys under the provision of its city charter. I am now requested by you to give a definite opinion as to whether or not I consider the provisions of the charter of that city sufficient to authorize the common council to vacate an alley and court in Milwaukee, designated by you on a certain plat furnished to me, for the purpose of acquiring the land for the use of The State as the location of a state normal school.

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I understand that you desire my opinion before eleven o'clock tomorrow, and I cannot give the matter very much consideration within that time.

The charter of the city of Milwaukee has many provisions with which I am unfamiliar. I have examined the provisions relative to the taking of land for public use, and I am unable to find any provisions which authorize me in advising that the council could legally vacate an alley for the purpose mentioned.

Messrs. Turner, Hunter, Pease & Turner have written me a letter referring me to Section 22 of Chapter 6, Milwaukee City Charter 1905, which section was referred to by me in my former communication. This section certainly gives the common council the power to vacate a street or alley within the corporate limits of that city; but, on account of the decision our Supreme Court in the case of *Johnson v. Longstrof*, it has been determined that, in the absence of statutory provision, a common council would have no power to award damages to the owner of property on the highway or an alley which is vacated, and the question arises here, whether the charter of the city of Milwaukee does provide any method by which damages may be assessed and awarded in a case like this. The attorneys referred to upon this question call my attention to Section 23 of the charter and claim that, under the authority conferred by this section, the common council could award damages to the abutting owners on an alley in case of its vacation by the common council.

A careful reading of this section leads me to believe that it does not apply to such a case. The section provides:

“Whenever it shall be necessary to change the location or direction of any highways, streets, alleys or public walks within the limits of the city of Milwaukee and it shall for that purpose be necessary to take lands and vacate parts of any such highway . . . may be done by one proceeding and the jury in such case shall determine the necessity of taking such lands proposed to be taken and the necessity of vacating such parts of such highway, street, alley or public walks proposed to be vacated for such purpose.”

It is further provided in Section 23 that the provisions of the chapter in which that section is found shall govern the pro-

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cedure where lands are taken or streets or alleys vacated pursuant to the provisions of the section. The provisions of the chapter referred to provide for a proceeding in the circuit court or superior court of Milwaukee County or before a judge of either of said courts and a jury, and, under the provisions, the jury are to determine whether or not in their judgment it is necessary to take or vacate the premises in question for the purpose specified in the application or resolution to vacate or take, and the procedure provided is all directed to the taking of lands or vacating of streets and alleys for the purpose of laying out, extending, enlarging or widening a public square, grounds, street or alley. (See Sec. 1, Chap. 6, p. 103, Milwaukee City Charter).

Sec. 23 was an amendment of the city charter of Milwaukee enacted in 1887, and was designed to authorize a jury to determine in one proceeding the necessity of taking lands and, in the same proceeding, the necessity of vacating an alley or street where both a taking and vacating was desired in order to change the location or direction of a street or highway. Without this amendment two proceedings would have been necessary. It will thus be seen that Sec. 23 is not a general provision covering the award of damages where lands are taken for a public use, but is specific authority authorizing the assessment of damages by the board of public works where property is to be taken or a street or alley vacated for the use specified in that particular section, viz.: where a change of the direction or location of a highway or street is desired.

Sec. 22, therefore, stands without any provision authorizing the award or assessment of damages to the abutting lot owners where the street or alley is vacated.

After again examining this matter, I am of the opinion that there are no statutes in existence which are sufficiently comprehensive to clearly provide for the assessment of damages in case of the vacation of an alley or street such as is proposed by your board. In my opinion it would be unsafe to attempt to do so where large property interests of the state will be involved in the construction of a state normal school. It seems that there is needed some legislation in order to authorize the taking of a public street or alley either under the power of vacating streets and alleys possessed by common councils of cities or by action brought by the Board of Control under the provisions

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of Sec. 605 Wis Stats. 1898, as pointed out by me in my former communication.

Yours truly,

L. M. STURDEVANT.

Attorney General.

Liquor License.—Unlawful for any person to sell or give liquor to minors or intoxicated persons.

June 20, 1906.

P. L. LINCOLN,

District Attorney,

Richland Center, Wis.

DEAR SIR—Your letter of the 19th inst., has been received. You have asked for my opinion upon the construction to be given to Chap. 299, Laws of 1905, as to whether any person not a liquor dealer or engaged in that business can legally sell or give away intoxicating liquors to a minor.

Section 1 of that chapter provides as follows:

“Any keeper of any saloon, shop or place of any name whatsoever for the sale of any strong spirituous or malt liquor to be drunk on the premises in any quantity less than one gallon, who shall sell, vend or in any way deal or traffic in, or for the purpose of evading any law of this state relating to excise or the sale of intoxicating liquors, give away any spirituous, ardent, intoxicating or malt liquors or drinks in any quantity whatsoever to or with a minor or to any person intoxicated or bordering on a state of intoxication and any person whatever who shall procure for or sell or give away to any minor or intoxicated person, any such liquors or drinks shall be punished, etc.”

I believe that the language of this section is plain. The first prohibition relates to saloon keepers and other dealers in intoxicating liquors. The second provision relates to any person whatever. Thus the section provides that a saloon keeper shall not sell to minors and intoxicated persons, and the latter part provides that no person shall procure liquor for such minor or sell or give away liquor to him,

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I am of the opinion that Chapter 299, makes it unlawful for any person to sell or give intoxicating liquors to minors or intoxicated persons.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Expenses.—Not allowed Secretary of State for personally examining transfers and business deemed necessary, except by legislative action.

June 22, 1906.

HON. F. M. MINER,

Assistant Secretary of State,
Madison, Wis.

DEAR SIR—YOUR favor of June 15th was duly received. You enclose therein a notice from the Milwaukee Trust Company as executor of the estate of J. H. Van Dyke Jr., deceased to you, under Section 11, Chapter 44 of the Laws of Wisconsin for 1903 that it will apply to the Milwaukee Trust Company and to the First National Bank at their offices for the delivery and transfer to it as executor of the securities and assets of said decedent now being held by said Trust Company and Bank. You ask my opinion upon the following question:

“In view of the provisions of section 11, and also of other sections of chapter 44, imposing certain duties upon the Secretary of State, which appear to require that he shall go to different points within the state of Wisconsin, upon matters involved within the provisions of said chapter 44, has the Secretary of State the right, under the laws of this state, to respond in such cases where he deems it his duty to make a personal examination of any matter involved, under said chapter, and receive from the state the disbursements incurred by him in the performance of such duty?”

As to whether Section 11 of said chapter 44 or other provisions in said chapter contemplates the secretary of state leaving the state capital for the purpose of performing the duties therein provided, I do not deem it necessary to decide, but

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assuming such to be the construction of said provision, the question as to whether he could receive from the state the disbursements incurred by him in the performance of said duty depends upon whether there is a statute in the state appropriating money for that purpose.

Section 2 of Article 8, Constitution of Wisconsin, provides:

“No money shall be paid out of the treasury except in pursuance of an appropriation by law.”

I find no provisions in said Chapter 44, of the Laws of 1903, nor in any other statute which appropriates money in any way for the expenses incurred by the secretary of state while away from the capital.

Section 170, provides that some of the state officers when they shall be required outside of the City of Madison shall have all expenses actually and necessarily incurred in the discharge of their official duties while absent from the capital refunded to them, but it does not make any such provision for the secretary of state nor for any of his assistants.

I am unable to find any provisions of law which can be construed to be an appropriation under the above constitutional provision to pay the disbursements and expenses of the secretary of state while out of the city on such duty as you have stated. In the absence of such provisions of law it is my opinion that he is not entitled to such expenses. While it is only just and proper that such expenses when necessarily incurred in the performance of such duty should be paid by the state, still without general provisions of law authorizing the same, it is my opinion that it would be necessary to present bills for such expenses to the legislature.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Cities.—Proceedings of Board of Police and Fire Commissioners may be received by writ of certiorari issued by circuit court. Such boards cannot act in capricious or arbitrary manner.

June 23, 1906.

H. L. MAXFIELD, Esq.,
City Attorney,
Janesville, Wis.

DEAR SIR—Your letter of the 21st was duly received. In it you substantially inquire whether an appeal lies to any court or to the common council from a decision arrived at by the board created by Sections 959-40, 959-46, as amended by Chapter 178 of the Laws of 1899, which board is commonly known as the Board of Police and Fire Commissioners.

Section 959-45 as so amended, contains the following provision:

“The decision of the board shall be final and conclusive in all cases.”

By this provision an appeal appears to be expressly denied, and nowhere in said statute or amendments thereto is any appeal given from the action of this board.

Our supreme court has held that an appeal is purely a statutory right and unless given by the statute it does not exist.

Mitchell vs Kennedy, 1 Wis. 511.

Western Union R. R. Co. vs Dickson, 30 Wis. 389.

Davidson vs Brown, 93 Wis. 85.

It therefore quite clearly appears that no appeal would lie from the action of the board, but Section 8, Article 7, of the State Constitution, provides as follows:

“The circuit courts shall have original jurisdiction in all matters, civil and criminal, within this state not excepted in this constitution, and not hereafter prohibited by law; and appellate jurisdiction from all inferior courts and tribunals, and a supervisory control over the same. They shall also have the power to issue writs of habeas corpus, mandamus, injunction, quo warranto, certiorari, and all other writs necessary to carry into effect their

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orders, judgments and decrees, and give them a general control over inferior courts and jurisdictions."

And under the power of supervisory control thereby conferred upon circuit courts and the power given to issue writs and to exercise general control over inferior courts and jurisdictions thereby, authority is given to the circuit court to review the proceedings of inferior courts and jurisdictions. This power has been frequently exercised by circuit courts to control inferior courts and quasi-judicial bodies, particularly by the use of the writ of certiorari, as to review the action of a board of public works and the common council of a city.

State ex rel Vaughan vs Mayor etc. of Ashland, 71 Wis. 502.

In that case our supreme court says the jurisdiction of the circuit court to issue such writ (certiorari) is secured by the constitution of the state and of course cannot be taken away by legislative enactment.

Ibid, 507.

It has also been used to review and determine the validity of an ordinance passed by a county board.

State ex rel Graef vs Forest Co. 74 Wis. 610.

Again where a board of review acts arbitrarily and against the evidence or without evidence in changing valuation of property their proceedings may be reviewed and corrected upon a common law writ.

Milwaukee Iron Co. vs Schubel, 29 Wis. 444.

State ex rel Heller vs Lawler, 103 Wis. 460.

Wilson vs Heller, 32 Wis. 457.

See also State ex rel Baltzell vs Stewart, 24 Wis. 620.

state ex rel Turner vs Bell, 91 Wis. 271.

Penn. Coal Co. vs Porth, 63 Wis. 77.

Callon vs Sternberg, 38 Wis. 539.

Under these decisions and others which you no doubt will find in running the question down, it quite clearly appears to me that the proceedings of this board in the matter which you

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mention may be reviewed by a writ of certiorari from the circuit court.

You do not state particularly the facts involved in the case which you have under consideration and it might be that mandamus or injunction could be resorted to under the supervisory control vested in the circuit court as it has been exercised by the supreme court in *State ex rel. Bank vs. Johnson*.

While the statute clothes this board with large discretionary powers, yet I am satisfied that it cannot act in an arbitrary or capricious manner and that its proceedings are at least subject to review by the circuit court on a writ of certiorari.

Trusting that what I have said will aid you in examining into the question you have under consideration, I am,

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporations.—Railroads.—Articles should not contain declaration of intention to purchase other lines of road as they may be competing lines.

June 23, 1906.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—At your request I have examined the articles of organization of the Wisconsin - Northern Railway. I find that said articles contain all the statutory requirements for the organization of a railway company in this state, and comply in all particulars with the statute, and I see no objection to the said articles except as to a clause contained in Article 4, which reads as follows:

“It is contemplated that such corporation will acquire one or more connecting lines of railway now or hereafter to be constructed in the State of Wisconsin.”

This clause of said article does not add anything to the power of a railroad corporation to purchase lines of railroad which it may lawfully acquire, and in that respect adds nothing to

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the articles, but Sec. 1833 of the Stats. of 1898 as amended by Chap. 191, of the laws of 1899, provides in part as follows:

“But no railroad corporation shall consolidate with, or lease or purchase, or in any way become owner of or control any other railroad corporation, or any stock, franchise, rights or property thereof which owns or controls a parallel and competing railroad to and with the railroad owned or controlled and operated by such purchasing railroad corporation, to be determined by jury.”

A railroad connecting with a purchasing road may also be a parallel and competing line, and if this clause be allowed to remain in the articles of the said railway company it might be construed or attempted to be construed when patent is granted, as permission on the part of the state to purchase parallel and competing lines of railway which are also connecting lines, and give rise to trouble, contention or litigation in the future. This it is desirable to avoid and for this reason I think this clause above mentioned should be stricken out of the proposed articles.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Insurance.—Distribution of surplus.—Construction of Section 1952 Wis. Stats. 1898, as amended by Chap. 448 laws of 1905.

June 23, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of your letter of a recent date, in which you submit for my consideration certain testimony taken before the Legislative Committee charged with the investigation of the business and affairs of life insurance companies doing business in this state.

It appears from this testimony that the Mut. Life Insurance Company of New York is writing a form of policy in this state in which the distribution of the dividends or earnings of the policy is deferred for a period of twenty years. Attached

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to such policy is a rider, said to be attached for dividend purposes and with the purpose of complying with our statute in relation to the distribution of surplus. This rider reads as follows:

“This policy belongs to a special class, liability class, to which class as a whole an apportionment of surplus shall be made at least every five years. The surplus so apportioned to be carried as a liability to said class until the period fixed by the contract for the actual distribution of surplus.”

Under these circumstances you ask me whether or not it is your duty to revoke the authority, license or certificate granted to such corporation to transact business in this state.

The answer to this question depends upon the construction to be given to section 1952 Wis. stats. 1898, as amended by chapter 448 of the laws of 1905. Sec. 1952, before its amendment, provided that life insurance corporations doing business in this state upon the principle of mutual insurance or the members of which are entitled to share in the surplus funds thereof may make distribution of such surplus as they may have accumulated annually or once in two, three, four or five years, as the directors thereof may from time to time determine.

In the case of the Equitable Life Assurance Society v. Host, 124 Wis. p. 657, the Supreme Court held that this statute did not accomplish the evident purpose for which it was intended, and that, under its provisions, life insurance companies doing business in this state were not required to distribute their surplus at one of the periods named. At the following session of the Legislature a bill was introduced intended to remedy the defect in the statute, in order that it might subserve some useful purpose. The original bill added to the section as it stood, the following:

“Nothing in this section shall be construed to hereafter permit any such corporation to defer the distribution, apportionment or accounting of surplus to policy holders for a period longer than five years.”

The bill in that form was objectionable to the insurance companies, and they resisted its passage, and, in order to accomp-

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lish some purpose, the exact nature of which I am unable to determine, there was added at the end of the section the part of which I have quoted, the following:

“And on all policies, hereafter outstanding under the conditions of which the actual distribution is provided for at a definite or fixed period, the apportioned surplus shall be carried as a liability to the class of policies on which the same was accumulated.”

In this form the bill was passed and went into force on June 24th, 1905.

I find that you have construed the chapter to mean that life insurance companies transacting business in this state must distribute, apportion or make an accounting of, surplus annually or once in two, three, four or five years; that distribution, apportionment or accounting does not necessarily mean pay over, but that it does mean that each policy holder shall be credited with his share of the surplus at least one in five years, and that such apportioned surplus must be carried as a liability which, in the event of death, shall be paid to the beneficiary with the face of the policy; and, in the event of lapse, shall be given to the insured in cash or insurance; that there must be essential distribution; that, where an equity is acquired in surplus, distributed or apportioned, there can be no confiscation of such acquired equity. See Wis. Ins. Report 1905, p. 30.

I have no very definite information as to just where the Home Life Insurance Company differs from you in the construction of this statute; but I understand it has not complied with your interpretation in making its contracts of insurance in this state since the passage of the amended act. A period of five years has not yet elapsed, so that it cannot be definitely determined whether the insurance company intends to comply with the act as interpreted by you, and I can only judge whether it intends to do so by the form of the contract which it is making in this state.

The rider to which I have referred attempts to place the policy holder in a special liability class, and it deals with the class as a whole, and not with individual policy holders. If the statute under consideration admits of the interpretation that accumulated surplus or earnings of a policy is to be dis-

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tributed only to classes, and not to individual policy holders. once in five years, the carrying out of the contract according to the terms of this rider may not be a violation of the statute. The statute certainly provides that the apportioned surplus is to be carried as a liability to the class of policies on which the same was accumulated. Does this word "class" mean a combination of policy holders considered together, or does it mean the individual policy holders belonging to a class?

In determining this question it is important to consider the entire provisions of the amendment which was added to the original section in 1905. The language of the first part of the amendment is unmistakably clear and definite. It gives the construction to be placed upon the statute, and that construction is stated to be that it shall not be construed to defer distribution, apportionment or accounting of surplus to policy holders for a longer period than five years. These words "policy holders include, without question, not a class, but each individual policy holder who is entitled to earnings of the corporation. If accounting must be made to a policy holder as an individual as often as once in five years, it must be held that the word "class" as used in the latter part of the section also refers to the individuals of the class, else the two provisions of the section conflict with each other, for a policy holder cannot be absolutely guaranteed the earnings on his policy and those earnings carried as a liability and, after it has been apportioned to him, have it forfeited to some survivor of his class, without nullifying the statute which guarantees an accounting to him at least once in five years. After the five-year period has elapsed and an accounting has been made, the earnings of the policy belong to the policy holder. It is to be carried as a liability due him from the corporation, and there is nothing in the statute which authorizes it to be forfeited to a survivor of his class, in my opinion. Under the rider referred to, it seems to be the idea that only the survivor of the class is entitled to the surplus, and that the liability is to be carried, not as a liability to the individual policy holder, but as a liability to the class. This is evident from the rider itself, which adds words not found in the statute, viz., the words "class as a whole." It may be said that the statute recognizes the right of the corporation to write a contract where the distribution of surplus is deferred for a longer period than five

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years, as the statute speaks of policies under the conditions of which the actual distribution is provided for at a definite or fixed period. In that part of the statute which provides that no corporation shall defer the distribution of surplus to policy holders for a longer period than five years you will notice that the word "actual" does not occur, but that, later in the section, the word "actual" is used before "distribution." This seems to bear out the idea that, while the policy holder is entitled to a credit for his share of the surplus once in five years, it may not be actually distributed to him every five years, but may be deferred by the terms of the policy for a longer period.

That this surplus of the individual policy holder cannot be forfeited to the surviving members of a class after he has become entitled to it by the lapse of time is quite evident from the fact that such accumulated surplus is to be carried as a liability by the corporation. If it must be carried as a liability, then there must be some one who is entitled to the surplus, and, in my opinion, that individual is the policy holder who has survived the period of five years. In my opinion the first part of the amendment fixes the right of the individual policy holder to the surplus. The second part of the provision provides that the surplus to which he is entitled need not be actually paid to him, but that its payment may be deferred for a definite or fixed period beyond the term of five years, and that, during the time the corporation holds the surplus to which he is entitled, it shall be carried as a liability to the individuals of the class in which it was accumulated.

In conclusion, I desire to say that, while the foregoing is my opinion of the proper construction of the statute, the matter is involved in some doubt. Since you made your request for my opinion upon this subject, I have received a letter from the Mut. Life Insurance Company of New York, from which I quote the following:

"The Mutual Life Insurance Company of New York has instructed all agents in Wisconsin to cease the writing of policies in any form by which the distribution, apportionment or accounting of surplus is deferred for longer than five years, so that its business in Wisconsin shall be in conformity with the construction given by the Insurance Commissioner to Chapter 448 of the Laws of 1905.

21 "As regards deferred distribution policies already

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written in Wisconsin since the enactment of Chap. 448 of the Laws of 1905, the company on application of any policy holder, will exchange any such deferred distribution policy for an annual dividend policy."

The Legislature, at the special session of 1905, appointed a committee who are engaged in the investigation of the affairs of life insurance corporations doing business in this state. They will make a report to the next legislature, and no doubt recommend legislation for the purpose of more clearly defining the duties and obligations of such corporations. Therefore, in view of these facts and the doubt which may arise as to the true construction of Chap. 448, I do not think it is your duty to revoke the license of this corporation. To do so now might involve the State in expensive litigation, and a determination of the construction of the statute could not be obtained from the Supreme Court prior to the meeting of the next legislature.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Submerged Lands, Ownership thereof.—State may cede or grant same for public purposes, Chapter 200, Laws 1897, construed and held valid.

June 26, 1906.

HONORABLE GEORGE H. NOYES,

Milwaukee, Wisconsin.

DEAR SIR—Further replying to yours of the 12th inst. in regard to construction of the lake shore drive in Milwaukee, I will say that, by Chapter 197 of the laws of 1893, the right, title and interest of the State of Wisconsin in and to a strip of submerged land three hundred feet in width along and adjacent to the shore of Lake Michigan, constituting the bed of said lake on the eastern frontage of the city of Milwaukee, the boundaries of which are set forth, was, by said Chapter 197, granted and ceded to the City of Milwaukee, to be held and used by said city forever as a part of its system of public parks and boulevards and to be managed, controlled and improved by

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the Board of Public Commissioners, as provided in Chapter 488 of the Laws of 1889 and Chapter 179 of the Laws of 1891.

Chapter 197 of the Laws of 1893, was amended by Chapter 200 of the Laws of 1897, increasing the width of the strip from three hundred to six hundred feet and extending the period within which the strip should be filled in and improved to the first day of May, 1902. Some further legislation in respect to this was attempted in 1901 and 1903, but the acts were vetoed by Governor La Follette, as you state. You say:

“My object in calling your attention to these matters is this: it is only fair to the city or its park board it may know at once, before further expenditures are made in the construction of the driveway, whether it has the legal right and title to proceed with the project, and, if not, to cease in such work until the question shall be determined.”

The question you present as to the right of the State to cede any portion of the submerged lands within the boundaries of the state is quite a difficult one and, where the grant is for a public purpose, the question is not wholly free from doubt. By the ordinance of 1787, which was accepted by the state and embodied in the constitution (Art. IX, Sec. 1), it is provided:

“The river Mississippi and the navigable waters leading into the Mississippi and Saint Lawrence and carrying places between the same shall be common highways and forever free as well to the inhabitants of the state as to the citizens of the United States without any tax, impost or duty therefor.”

It will not be questioned but that the waters of Lake Michigan are a part of the waters leading into the Saint Lawrence River.

At an early day it was held that the rights of navigation secured by the ordinance of 1787 could not be impaired by state legislation.

Milwaukee etc. v. Schooner, 23 Wis., 144.

This clause has been construed as not referring to physical obstructions, but merely to political regulations which would hamper the freedom of commerce.

Willamette I. B. Co. v. Hatch, 125 U. S. 1,

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J. S. Keator Co. v. St. Croix Boom Corp., 72 Wis., 62,
The Falls Mfg. Co. v. Oconto River Impr. Co., 87 Wis.,
134, 152.

It has also been held by our Supreme Court, following the common law rule, that the title to the beds of navigable waters of the state vested in the state at the instant it was admitted into the Union, to preserve the public character of such waters with all such incidents, and that the State never has and never can constitutionally impair the trust.

McLennan v. Prentiss, 85 Wis., 427,
Willow River Club v. Wade, 100 Wis., 86,
Priewe v. Wis. S. L. & I. Co., 93 Wis., 534, 550,
Priewe v. Wis. S. L. & I. Co., 103 Wis. 537,
Pewaukee v. Savoy, 103 Wis., 271, 274,
Mendota Club v. Anderson, 101 Wis., 479,
Ill. S. Co. v. Bilou, 109 Wis., 418, 427,
Atty. Gen. ex rel. Askew v. Smith, 109 Wis., 532.

In Rossmiller v. State, 114 Wis. on p. 187, the court says:

“In the Priewe case was held in effect that the State has no such interest in the beds of navigable lakes that it can treat the same as a subject for bargain and sale or grant the same away to private owners under the guise of police power or otherwise.”

The court further says:

“It seems clear that, if the State cannot sell the bed of a navigable lake, it cannot sell the waters thereof or the fish therein or the fowls that resort to its surface or the ice that forms thereon. The rules that limit its rights as to one of those matters limit its powers as to all.”

Further on in the same case the court says:

“The title to the beds of such lakes is in the State, but not for its own use as an entity. The mere naked legal title rests in the State, but the whole beneficial use thereof . . . is vested in the people of the state as a class.”

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In the Priewe case, above referred to, the question involved was, whether the grant of the lands under the waters of Lake Muscoda to a private corporation, which drained the lake, was valid, and the court held the act invalid and that the State was powerless to change the situation by in any way abdicating the trust. In the case of *Pewaukee v. Savoy*, 103 Wis., 274, the court, by Marshall J., says:

"It is the settled law that submerged lands of lakes within the boundaries of the state belong to the State, in trust for public use, substantially the same as submerged land under navigable waters at common law. Upon the admission of the state into the Union, the title to such lands by operation of law vest in it in trust to preserve to the people of the state forever the common rights of fishing and navigation and such other rights as are incident to public waters at common law, which trusteeship is in violable, the State being powerless to change the situation by in any way abdicating its trust."

Yet it is also held that the owner of lands bordering upon navigable waters has, as an incident to such ownership, certain riparian rights upon the waters, and that he may, without permission from the State, construct upon the lands covered by the shallow waters, wharves and docks extending out into the water to the point of navigability, the only limit of such dock-building being that it shall not interfere with the general navigability of the waters (see *Farnham v. Johnson*, 62 Wis., 620), and that such riparian rights cannot be taken away or interfered with by right of eminent domain, without compensation.

Chapman v. O. & M. R. R. Co., 33 Wis., 629,

Delaplaine v. C. & N. W. Ry. Co., 42 Wis., 214,

Green Bay & M. C. Co. v. Kaukauna W. P. Co., 90 Wis., 370, 399,

Priewe v. Wis. S. & L. Co., 93 Wis. p. 546,

Northern P. L. Co. v. Bigelow, 84 Wis., 163,

Diedrich v. N. W. U. R. Co., 42 Wis., 248.

It is also held that the riparian rights so belonging to the owner of lands adjacent to navigable waters are subject to condemnation for railroad purposes.

Delaplaine v. C. & N. W. Ry. Co., *supra*.

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In the quite celebrated case of *Ill. Central R. R. v. Ill.*, 146 U. S., p. 387, it was held that the ownership of, and dominion and sovereignty over, lands covered by tidewater 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 for the regulation of commerce with foreign nations and among the states, and that the same doctrine as to the dominion and sovereignty over an ownership of lands under the navigable waters of the Great Lakes applies which obtains at the common law as to the dominion and sovereignty over an ownership of lands under tidewater on the borders of the sea and the lands are held by the same right in the one case as in the other and subject to the same trusts and limitations. In the same case it was held that the act of the Legislature of Illinois granting the Illinois Railroad company, its successors and assigns all the rights and title of the State of Illinois in the submerged lands constituting the bed of Lake Michigan lying east of the tracks and break water of the Illinois Central Railroad 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 front to one private corporation. In that case, on p. 455, the court says:

"We cannot, it is true, cite any authority where a grant of this kind has been held invalid, for we believe that no instance exists where the harbor of a great city and its commerce have been allowed to pass into the control of any private corporation. But the decisions are numerous which declare that such property is held by the State, by virtue of its sovereignty, in trust for the public. The ownership of the navigable waters of the harbor and of the lands under them is a subject of public concern to the whole people of the State. The trust with which they are held, therefore, is governmental and cannot be alienated, except in those instances mentioned of parcels used in the improvement of the interest thus held, or when parcels can be disposed of without detriment to the public interest in the lands and waters remaining."

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In this decision the court appears to recognize the right of the State to convey parcels of the water front to be used in the improvement of the interest thus held, when such parcels can be disposed of without detriment to the public interest in the lands and water remaining.

It appears to me that there is authority in this for saying that, in certain cases, the states may grant or, rather, acquiesce in, the use of certain portions of the submerged lands for public purposes. It does not thereby part with its trust, and it is held in the Illinois Central case that the right so conveyed would be revocable, citing the case of *Newton v. Commissioners*, 100 U. S. 548.

I do not find in the course of my research that any grant or cession of submerged land for public purposes has ever been acquired in this state, and I note that, in the *Prieve* case, the court uses the words "private ownership." The court in that case, (103 Wis., p. 551) says:

"The court found as a fact that the purposes of defendant's operations were solely to acquire the title to the lake bed, and that its grantor procured the passage of the law of 1891 for that purpose, and it further appears that, before it incurred any considerable expense, there was a decision by this court to the effect that submerged land of navigable lakes cannot by legislative enactment *in furtherance of private interests* be made the subject of *private ownership*," citing *McLennan v. Prentiss*, 85 Wis., 427.

But the grant in the present case was to the City of Milwaukee for use as a boulevard, park or highway. It was for a public purpose.

In Illinois a grant of the submerged lands in front of a public park to the park commissioners for public purposes has been held to be valid, and it was also held that an adjoining riparian owner had no right to erect a wharf on submerged lands which were granted by the State to the Lincoln Park Commissioners, even in front of his own lands, to the prejudice of such ownership:

Cobb v. Commissioners of Lincoln Park, 202 Ill. 427, 435.

And, in another Illinois case, *People v. Kirk*, 162 Ill. 138, it was held that the legislature has power to authorize a park

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board to extend a driveway over and upon the waters of Lake Michigan so long as the same does not interfere with navigation, commerce or the right of fishery, and that submerged lands redeemed by the extension of a driveway upon Lake Michigan in pursuance of an act of the legislature may be appropriated by the park board under the authority of such act to pay for the improvement.

See also *Mobile Trans. Co. v. Mobile*, 187 U. S. 487.

In one case in this state our Supreme Court has said in reference to the state's title and trust over the submerged lands in the Great Lakes:

"The right which the state holds in these (submerged) lands is in virtue of its sovereignty, and in trust for the public purposes of navigation and fishing. The state has no proprietary rights in them and cannot abdicate its trust in relation to them, and, *while it may make a grant of them for public purposes* it may not make an irrevocable one; and any attempted grant of the kind would be held, if not absolutely void on its face, as subject to revocation." *Mc Lennan v. Prentice*, 85 Wis., 444-445.

In other cases above cited, it has held grants invalid because the grant was to a private individual or corporation for "private purposes."

In numerous cases that court has sustained acts permitting the construction of dams in navigable rivers where public ends were thereby served, navigation improved.

It must be admitted that the construction of streets, boulevards and parks free for the use and enjoyment of all the people who may choose to use or visit them is a *commendable* public purpose.

While in such research as I have been able to make I have not been able to find any case determined by our Supreme Court squarely holding such a grant valid I am inclined to the conclusion that it would hold the act in question valid though in view of the cases cited it would probably hold such grant subject to revocation or repeal at any time. At least I think the question presented is an open question in this state.

This much is said upon the supposition that the use to be made of such submerged lands by the city will not materially interfere with the rights of the people of the state in fishing or

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the rights of navigation on the Great Lakes, or with rights of riparian owners, who appears to be provided for in Sec. 2 of the act.

The legislature of this state having granted or ceded to the city of Milwaukee the lands described in Chapter 200 of the Laws of 1897, and if, as I understand the case to be, the city has accepted the grant and did, within the time limited by the grant, commence the work of filling in upon submerged lands so granted, and, if the filling is done in a manner and with material not calculated to pollute the waters in such a way as to destroy the fish therein, and, if no objection be made by riparian owners, I shall not deem it incumbent upon myself to take steps to avoid the grant. And it has been held that, if the state determined to resign to riparian proprietors rights which properly belong to it in its sovereign capacity it is not for others to raise objections.

Barney v. Keokuk, 94 U. S. 338,

Hardin v. Jordan, 140 U. S. 382,

Kaukanna Water Power Co. v. Green Bay & M. Canal Co., 142 U. S. 271.

Shively v. Bowlby, 152 U. S. 45.

Assuming, as before stated, that the occupancy by the city of the submerged lands in question will not interfere with the rights of navigation or fishing upon the waters of Lake Michigan, I consider that the State is not required to interfere with the construction of the boulevard in question.

The subject presented is a very interesting one and the cases I have cited present valuable and useful treatises on the subject of submerged lands, the interest of the State therein and the rights of riparian owners, and I regret that time forbids more lengthy excerpts therefrom, but trust that what I have said will aid those interested in arriving at a correct conclusion in the premises.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

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Actions.—Riparian owners can bring suit for injury received by removal of sand in lake on which his property borders.

June 28, 1906.

ROBERT VERNE BAKER,
District Attorney,
Kenosha, Wis.

DEAR SIR—Your letter of the 27th received this morning.
You state:

“A complaint has been made to me by Z. G. Simmons and other owners of property adjoining the shore of Lake Michigan, that Milwaukee Sand & Gravel Company come with sand suckers within about ten or fifteen rods from the shore and draw away large quantities of sand and gravel—changing the course of the shore more or less, and taking the sand and gravel which would naturally be washed upon the property of these owners. I have given the matter some attention and it is my opinion that all of the sand and gravel in the bed of the lake belongs to the state of Wisconsin. I believe that those who own land along the lake shore own no further than the waters edge, and for that reason I do not feel that they would have a cause of action against the Milwaukee Sand & Gravel Company; but that if any action were to be instituted it should be in the name of the State of Wisconsin. I am asked by these men whether the State of Wisconsin will commence action, and what is the form of action in such case. I presume an action by the State on complaint of the Attorney General, might be the proper one. I would like to have your opinion in the matter.”

Replying I will say that in my opinion you are correct in the conclusion you have arrived at that the submerged lands in Lake Michigan within the borders of the state, belong to the State of Wisconsin, but the state holds it in trust for the purpose of protecting inhabitants of the state in their rights of fishing and navigation.

Rossmiller vs. State, 114 Wis., 169, 187 and cases cited.

It is also true that the riparian owner owns the land to the border of the water and also possesses certain riparian rights

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extending from the edge of the water out into the lake to the point of navigability, and upon this he is permitted to build wharves and docks to any extent he may choose, and his right so to do is limited only by interference with navigation on the lake and interference with riparian rights of other riparian owners.

Delaplain vs. C. & C. N. W. Ry. Co. 42 Wis., 214.

Prieue vs. Wisconsin S. & L. Co., 93 Wis., 545.

Same case, 103 Wis., 537.

Pewaukee vs. Savoy, 103 Wis., 274.

Farnam vs. Johnson, 62 Wis., 620.

The riparian owner is entitled to have his riparian rights protected. He cannot be cut off from the water's edge by another person.

Delaplain vs. C. & N. W. Ry. Co. *Supra*.

And no one has a right to injure his lake frontage by doing any act which should cause it to be washed away or otherwise interfered with. To this extent I believe he has personally a sufficient right of action without calling in the aid of the state. In fact there appears to be more question as to the right of the state to act upon the facts you present than there is for the riparian owner to do so. The state it is true owns the land under the water, but it may be doubtful whether the work you mention as being done by the dredging company would constitute an injury to the property of the state, thus held in trust. The question might be presented of whether the removing of sand from the bottom of the lake interferes in any way with the rights of navigation or fishing. Perhaps it may do so, or the taking of sand without permission from the state might be deemed an injury, but on the whole I am inclined to think that the riparian owner who is injured by the removing of the sand should first attempt to protect his land before calling on the state to act. If he is unable to maintain such an action, and it be made clear to me that the state can maintain one, I will give the matter further consideration.

Yours very truly,

I. M. STURDEVANT,

Attorney General.

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Ordinance.—An ordinance or order of the Board of Health of the Town of Lake prohibiting the importation of dead animals, except when used for human food, and foul matter into the said town held void.

June 28, 1906.

DR. C. A. HARPER,

Secretary of State Board of Health,
Madison, Wis.

DEAR SIR—Yours of June 1st with a letter of James Britz of the Town of Burke near Milwaukee enclosed therein, and also the ordinance adopted by the town board, was duly received.

You state that you have similar applications from other localities in the state and you ask me to favor you with a revision of this ordinance so as to properly meet the requirements of the courts of this state. Mr. Britz states in this letter that the supreme court has decided that this ordinance is fatally defective in as much as it does not fix a penalty for violation but only provides that the penalty shall be as fixed in Section 4608 State. of 1898. The ordinance prohibits the importation into the Town of Lake of garbage, offal, night soil, refuse, dead dogs, dead horses or the dead carcasses of any other animal except such as may be designated for human food, for the purpose of depositing or burying the same in said town, and Section 2, prohibits any owner of real estate from accepting such named matter on his premises for the purposes mentioned in said town.

It is also provided that any violation of the order shall be punished as provided in said Section 4608.

I find that this rule of the board of health of said town was considered by our supreme court in the case of Stoltzman vs Lake, 124, Wis. 462. The validity of this order was however not decided by the court for the reason that other questions in the case demanded a reversal. The supreme court said that it was not necessary to determine whether said rule violated the rule of law laid down in the State ex rel Adams vs Burdge. 95 Wis. 390. This was the case where a rule of the board of health requiring every child before entering the public schools of the City of Beloit to be vaccinated, was declared by our supreme court to be irregular and unconstitutional. It was decided that the state board of health is a purely administra-

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tive body and has no legislative power and none can constitutionally be delegated to it by the legislature. The court also held the provisions of section 1409b, 1409c, 1409d, Sanborn & Berryman's Annotated Stats. authorizing the board of health to make such regulations "as may in his judgment be necessary for the protection of the people," from contagious diseases and giving them the power to designate what diseases are "contagious or dangerous to the public health" to be an unwarranted application of legislative power.

The court said on Page 402, :

"The true test and distinction whether a power is strictly legislative or whether it is administrative and merely relates to the execution of the statute law 'is between the delegation of power to make the law, which necessarily involves a discretion as to what it shall be and conferring authority or discretion as to its execution, to be exercised under and in pursuance of the law.' The first cannot be done. To the latter, no valid objection can be made."

This case is a well considered case and our court in the said case of *Stoltman vs Lake County*, showed its determination to stand by the rule adopted in it. It seems very plain that under the rule adopted in the said case the order and rule adopted by the board of health of the Town of Lake near Milwaukee, is illegal and void.

Mr. Britz states in his letter that he believed the court declared said rule of the board of health of the Town of Lake illegal because there was no penalty provided specifically, but only by reference to Section 4608 of the Stats. of 1898. I find nothing in the case to indicate that that question was considered, and a change in that part of the rule would in my estimation not make said rule a legal enactment.

In view of your suggestion however, I would say that I believe no rule can be enacted by a board of health of the nature of the one in question, that would be legal under these decisions. I would therefore suggest that you inform me more specifically as to what local condition in the Town of Lake the Board of Health is trying to remedy. Also what danger to the health of the inhabitants there exists under such condition. State whether such conditions are permanent and whether the danger to health is a permanent danger or whether it is only

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a temporary matter. I would also like to know whether there are other towns in which the conditions are similar to those existing in the Town of Lake. I may be able to formulate some plan or rule by which the matter may be remedied in some way. If not I may be able to suggest some legislation which will remedy the evil that exists. I cannot under the facts presented to me at the present time change said rule or formulate any rule similar to the one enacted by said board that in my opinion would be a valid enactment.

Hoping that I may be able to be of use to you in this matter, in the future, I am,

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Bonds.—School meetings, no power to vote appropriation to pay premium for surety bond for district treasurer.

June 29, 1906.

HONORABLE J. A. PEACOCK,
Oconomowoc, Wis.

DEAR SIR—Mr. William Kittle, Secretary of the Board of Normal Regents, requests me to inform you as to the power of a school district, at its annual meeting, to vote an appropriation to pay the expense of the school treasurer's bond.

In response thereto I will say that sec. 1966-38 Wis. stats. 1898, as amended by chap. 436 of the laws of 1903 and by chap. 205 of the laws of 1905, provides: 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," etc.;

but this act does not extend this right to school districts, although it is erroneously indexed to that effect in the index to the laws of 1905.

I have also examined sec. 430 Wis. stats. 1898, in relation to the purposes for which money may be voted at school district meetings and the several amendments thereto, but do not find any provisions specifically authorizing the voters at a

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school district meeting to vote money for the purpose of paying the premium on the bond of a school treasurer; nor am I able to say that any of the subdivisions of that section are broad enough in their terms to authorize the voters at a school district meeting to vote money for such purpose. I am therefore obliged to conclude that the voters at a school district meeting have no power to vote or appropriate money to pay the expenses of such a bond.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Civil Service.—Rules cannot supersede statute. Rule construed.

June 29, 1906.

HONORABLE F. E. DOTY,

Secretary State Civil Service Commission.

DEAR SIR—I am in receipt of yours of the 29th inst., in which you ask my opinion as to the validity of Rule 13 adopted by the Civil Service Commission.

Sec. 19 of chap. 363, laws of 1905, provides that any person who has held a position by appointment under civil service rules and who has been separated from the service without any delinquency or misconduct on his part may be reinstated within one year from the date of such separation to the same or similar position in the same department, provided, that, for the original entrance to the position proposed to be filled by such reinstatement, there is not required in the opinion of the civil service commission examination involving essential tests or qualifications different from or higher than those involved in the examination for the original entrance to the position formerly held by the person proposed to be reinstated.

Under this provision of the statute you have made and adopted a rule which provides that the names of all persons who have held positions in the competitive class by appointment under civil service rules and who have been separated from the service through no delinquency or misconduct and who have been recommended by the appointing officer for preference shall be entered upon the lists of suspended employees and shall

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remain thereon for a period of one year and, upon notice of a vacancy in the same or similar position in any department, names from such lists of suspended employes shall be certified in preference to names from the eligible list.

Under these circumstances you ask me whether this rule is in accordance with law.

You will notice that the statute provides that a person who has held any appointment under civil service rules and has left the service under the circumstances named in the statute may be reinstated. The statute could not well use the term "shall be reinstated," because there might be no occasion for his reinstatement—no position for him—but he is to be reinstated in the same or similar position in the same department, and your rule provides that he may be reinstated in the same or similar position in any department. This word "any," in my opinion, does not necessarily mean any other department: that is, a department other than the one from which he left; but, if it is subject to such construction, it is clearly not in accordance with the statute, because that plainly provides that he may be reinstated in the same department. I see no necessity for a new rule, but the rule should be construed as it was evidently intended to mean: *in the same department*, instead of *any other department*.

Your second question is, was it competent for the Commission to adopt such a rule?

Of course the rule cannot control the statute, but the statute must control the rule. If you mean by the rule, that the suspended officer may be reinstated in any other department than the one from which he was suspended, then my answer is that the Commission could not adopt such a rule legally.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Railroads.—Free transportation to private in State Militia who is a railway employe. Position under constitution and laws, definition of word "position."

June 30, 1906.

THE HONORABLE RAILROAD COMMISSION OF WISCONSIN,
Madison, Wisconsin.

GENTLEMEN—Your letter of the 29th inst., asking for an opinion on the question submitted by Mr. John H. Fowles, of Milwaukee, was duly received.

Mr. Fowles inquires as follows:

"If an employe of a railroad, giving his undivided time to that company, should enter service as a private in the State Militia, would he forfeit his right to receive trip or reduced rate transportation from the railroad?"

The question presented involves a consideration of the status of a private in the State Militia: that is, as to whether such a person is an officer, or one holding a position under the laws and constitution of the state, and the prohibition against officers and those holding such positions receiving or using free or reduced transportation from railroads.

Sec. 4552a Wis. stats., as amended by chap. 486, laws of 1905, provides in part:

"No political committee and no member or employe thereof, no candidate for, and no incumbent of, any office or position under the constitution or laws . . . shall ask for or accept from any person, association, copartnership or corporation, or use in any manner or for any purpose, any free pass or frank or any privilege withheld from any person for the traveling accommodation or transportation of any person or property," etc.

The State Constitution, Art. XIII, Sec. 11, contains an identical provision. This provision of the statutes and of the State Constitution and Sec. 8 of Chap. 362 of the laws of 1905, as amended by Chap. 13 of the laws of the special session of 1905, forbid railroad companies furnishing free transportation or reduced rates to any person holding any public office or position under the laws of this state, except as said Sec. 8 provides for furnishing reduced rates or free transportation to employes

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of such railroad or to members of their families and others therein named.

From these several provisions it is entirely clear that no person who holds an office or public position under the laws and constitution of this state can lawfully ask for, accept or use free or reduced transportation.

The next question that arises is, whether a private in the militia holds a public office or position under the laws or constitution of the state. It is so clear as to need no argument, that a private in the militia is not a public officer; hence that question will be passed without argument. The very statement that a person is a private in the militia negatives his being an officer; but, as to whether the status of a private in the militia is that of the holder of a position under the laws of the state, that is a question of more difficulty. "Militia" is defined in vol. 15 Ency. of Law, p. 474, as follows: "The militia are soldiers enrolled for discipline, and not for the military service except in time of insurrection, invasion and perhaps riot."

The militia, or members of the Wisconsin National Guard, are not in the employment of the State: they are simply individuals who have enrolled themselves and entered the military organizations, thereby subjecting themselves to certain regulations and discipline and subjecting themselves to call when the governor of the state shall determine that their services are required in the defense of the state or the national government and when their services may be required in preserving order and the execution of the laws of the state. They cannot be said to be permanently employed although, as stated, subject to call and, when called upon, required to perform military duty. See provisions of Chap. 34 Wis. stats. 1898 and amendments thereto.

The word "position" is defined by Webster as, "The state of being posited or placed." In a New Jersey case the term "position" as used in the laws of 1899, p. 231, being "An act in regard to honorably discharged soldiers and sailors holding public positions," the court holds to apply to those positions which are analogous to office, the duties of which are continuous and permanent, especially pertaining to the position assumed, and not to those which are occasional or temporary, or where the services are of a general character, such as may from time to time be directed by a superior, without being indicated.

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by the special nature of the employment," and that a clerk in the city treasurer's office will be deemed to hold a position.

McDonald v. City of Newark, 26 Atl. 82.

See also, Pierson v. O'Connor, 22 Atl. 1091,

Lewis v. Jersey City, 17 Atl. 112.

In a New York case, "position" is held to be an indefinite term, which may include officers or which may be limited to employes and the court holds that, under a statute of that state providing that all persons holding positions in the city of Brooklyn, receiving salaries, who shall be honorably discharged soldiers, shall not be removed from such positions except for good cause, is limited solely to employes.

People v. England, 45 N. Y. supp. 12, 13.

Georgia case holds that, in a certain provision of the statute of that state, the words "position" and "office" are synonymous.

Colquitt v. Simpson, 72 Ga., 101, 510.

In another New York case, where a statute provided that honorably discharged soldiers and sailors should be preferred for appointment in the public service, and that no such person holding a position by appointment or employment should be removed except for incompetency or misconduct, it was held that the statute applied to subordinate positions, and not to include the office of assessor, which is a public office, and the assessor vested with discretion in the performance of his duty, and not subject to the direction and control of a superior officer.

People v. Van Wyck, 52 N. E. 559.

And, in another New Jersey case, "position" is defined, within the purview of a statute forbidding the removal of an honorably discharged Union soldier from an office or position except for cause, as "a place, the duties of which are continuous and permanent and which pertain to the position as such."

Bilderback v. Hudson Co. etc., 42 Atl. 843, 845, citing

Stewart v. same, 61 N. J. 118; 38 Atl. 842.

From these several definitions, which throw all the light upon the subject which I am able to acquire, I conclude that a

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private in the military service of the state does not hold either a public office or a position within the meaning of the statutes and constitutional provision of this state above cited, and that a private in the militia service of the state is not prohibited thereby from asking for, receiving or using free or reduced transportation from the railroad company; and, in the case mentioned by Mr. Fowles, where, as he states, the private is in the continued service: that is, giving his undivided time to the railroad company, he might, under the provisions of Sec. 8 of Chap. 362, laws of. 1905, as amended by Chap. 13 of the special session of 1905, in any event lawfully receive and use free transportation or reduced rates for himself or members of his family.

Trusting that what I have said fully answers Mr. Fowles's inquiry, I am

Very truly yours,

L. M. STURDEVANT,

Attorney General.

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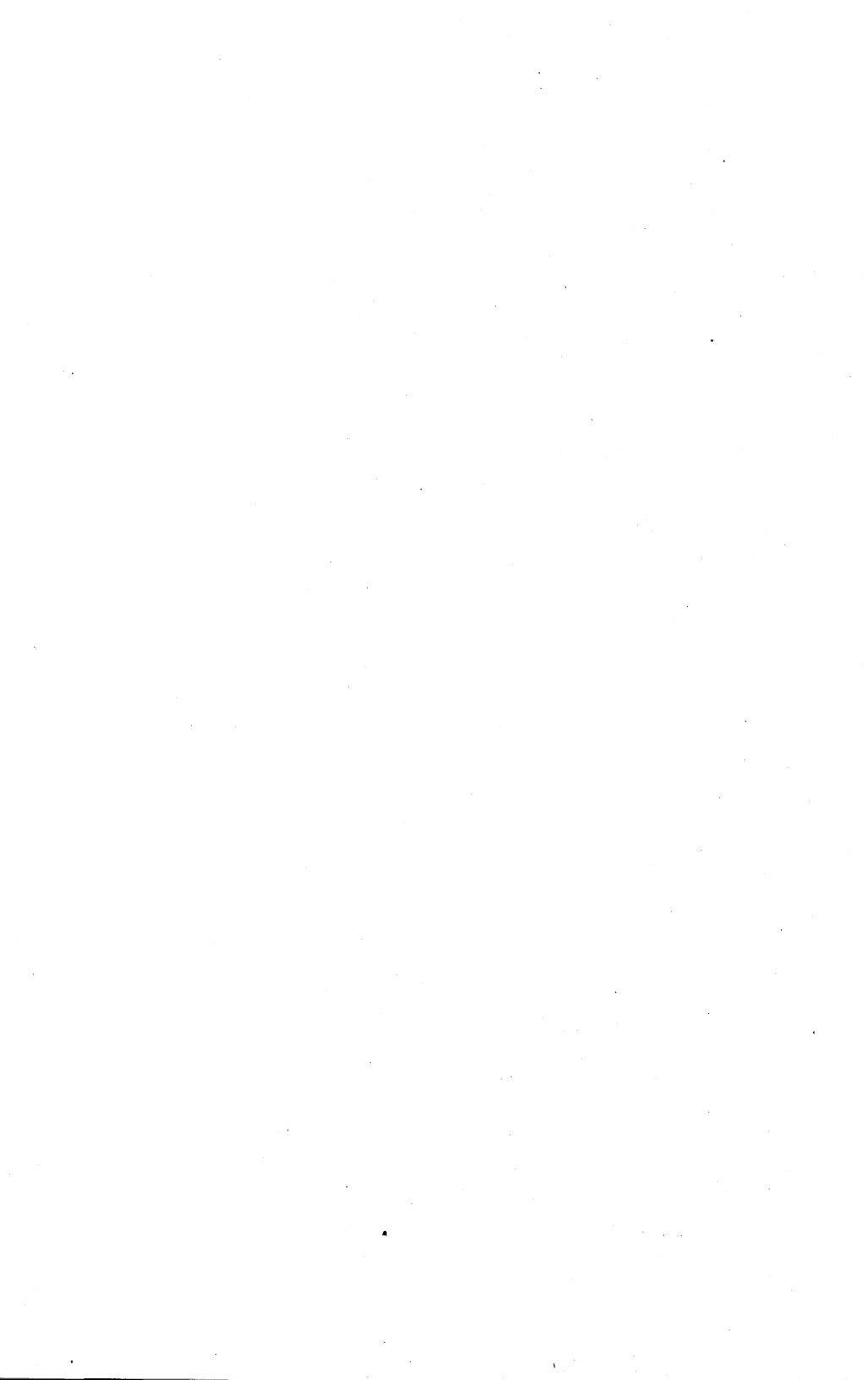
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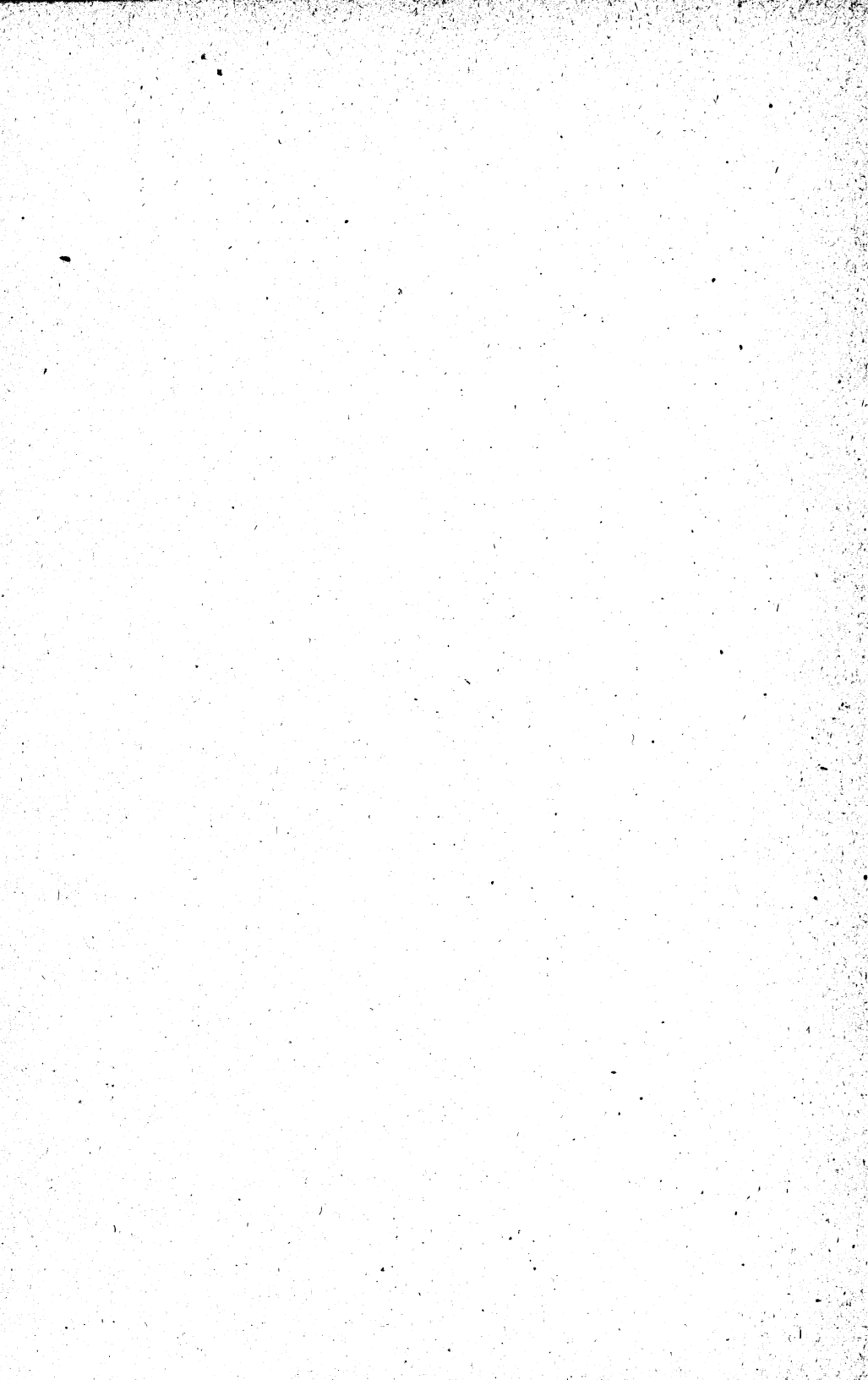
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FIFTH BIENNIAL REPORT

OF THE

COMMISSIONERS

OF THE

Geological and Natural History Survey

Covering the period from
July 1, 1904, to June 30, 1906.



MADISON:
DEMOCRAT PRINTING COMPANY, STATE PRINTER,
1906



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State Superintendent of Public Instruction.

CHARLES VAN HISE,
President of the University of Wisconsin.

CALVERT SPENSLEY,
President of the Commissioners of Fisheries.

JOHN J. DAVIS,
*President of the Wisconsin Academy of Sciences, Arts, and
Letters, to February 8, 1906.*

LOUIS KAHLENBERG,
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STAFF OF THE SURVEY.

E. A. BIRGE, *Director of the Survey.*

S. WEIDMAN, *Geologist.*
Survey of Central and Northern Wisconsin.

W. O. HOTCHKISS, *Geologist.*
Economic Geology.

CHANCEY JUDAY, *Biologist.*
Biology of Lakes.

U. S. GRANT, *Geologist.*
Survey of Southwestern Wisconsin.

H. RIES, *Geologist.*
Clays of Wisconsin.

VICTOR LENHER, *Chemist.*
Chemistry of Lakes.

J. W. GOLDTHWAIT, *Geologist.*
Physical Geography.

R. C. BENNER, *Chemist.*
Chemistry of Lakes.

GEORGE WAGNER, *Biologist.*
Report on Fish.

CONSULTING GEOLOGIST.

T. C. CHAMBERLIN, *Pleistocene Geology.*

INVESTIGATION OF WATER POWERS.

L. S. SMITH, *Civil Engineer.*
Engineer in Charge.

V. H. REINEKING, *Assistant.*

D. H. DUGAN, *Assistant.*
In charge of Field Parties.

LETTER OF TRANSMITTAL.

COMMISSIONERS OF THE WISCONSIN GEOLOGICAL AND NATURAL
HISTORY SURVEY, MADISON.

Office of the President.

December 24, 1906.

Honorable JAMES O. DAVIDSON,
Governor of the State.

SIR:—I have the honor to transmit herewith the report of Dr. E. A. Birge, Director and Superintendent of the Geological and Natural History Survey for the biennial period extending from July 1, 1904, to June 30, 1906, including also a general statement of the work performed by the Survey during the summer and fall of 1906. During this period the annual appropriation for the Survey has been \$10,000, and the legislature of 1905 made a special appropriation of \$2,500 for the investigation of the water powers of the State.

The report of the Director shows that several important pieces of work have been carried out during the biennial period: Professor Grant's report on the lead and zinc district has been completed and published; the report of Professor Ries on the clays of the State is now in the bindery and will shortly be issued; the report of Dr. Weidman on the geology of more than 7,000 square miles in the North Central part of the State is in press; the investigation of the lakes of the State has been carried on with more vigor than before and important results have been reached, both scientific and practical. The United States Geological Survey has coöperated with the State in the investigation of the water powers, contributing a sum equal to that furnished by the State. This work has been

under the charge of Professor L. S. Smith, whose report is in course of preparation and will in due time be submitted to the legislature. In the spring of 1906 Mr. W. O. Hotchkiss was appointed economic geologist and devoted most of his attention to the study of the rural highways and the preparation of a preliminary report on that important subject. This is now in press and nearly ready to be issued.

These are the most important pieces of work which the Survey has accomplished during the biennial period although several minor investigations have been carried on, as is indicated in the report of the Director. The most important of these are Dr. Goldthwait's study of the physical geography of the Lake Michigan shore and the beginning of a collection of the fishes of the State by Mr. Wagner.

I would call attention to that part of the report of the Director regarding the opportunities of the Survey for enlarged work in the coming years. All of the subjects to which he calls attention are of great importance: the educational work for improving rural highways; the continuance of the investigation of the water powers; the extension of the survey of the lead and zinc district; and the beginning of coöperative work with the U. S. Geological Survey in the preparation of a topographic map of the southern part of the State.. The Commissioners trust that the legislature will make it possible for them to take up some or all of these important matters.

Very respectfully yours,

CHARLES R. VAN HISE,

President.

REPORT OF THE DIRECTOR OF THE SURVEY.

To the Commissioners of the Geological and Natural History Survey:

GENTLEMEN:—I submit herewith my report as Director and Superintendent of the Survey under your charge from July 1, 1904, to June 30, 1906. I include also a statement of the work of the Survey during the summer of 1906; thus giving an account of its operations up to the time when the report goes to press.

The income of the Survey during the biennial period has been \$10,000 annually; the same as during the latter part of the period covered in the preceding report. By chapter 475 of the laws of 1905, the additional sum of \$2,500 was appropriated for the investigation of the water powers of the state. This work has been carried on in coöperation with the U. S. Geological Survey which has contributed to the investigation a sum equal to that expended by the state.

I. PERSONNEL OF THE SURVEY.

The following persons have been in the employ of the Survey during the past two years with the compensation stated in each case. All persons who are paid by the year or month have been allowed their actual expenses while in the field, in addition to the compensation stated.

E. A. BIRGE, Director and Superintendent of the Survey—Compensation \$500 annually.

T. C. CHAMBERLEN, Consulting Geologist; without compensation except repayment of field expenses.

SAMUEL WEIDMAN, Geologist in charge of areal geology—\$1,400 per annum until May 1, 1906; \$1,800 per annum since that date.

- U. S. GRANT, Geologist in charge of lead and zinc region; paid at rate of \$150 per month during the summer of 1904; compensation at the same rate afterwards, but only a small amount of work done.
- HEINRICH RIES, Geologist, report on clays; compensation \$150 per month during the summer of 1904, and at the same rate afterwards during the preparation of report.
- F. L. GALLUP, Geologist, assistant to Professor Ries; salary \$60 per month during the summer of 1904.
- J. W. GOLDTHWAIT, Geologist, physical geography of the Great Lake region; salary at the rate of \$75 per month; employed during a portion of the summer of 1905.
- CHANCEY JUDAY, Biologist; salary \$1,200 annually, since August 1, 1905.
- GEORGE WAGNER, Biologist, report on fish; compensation \$75 per month, not to exceed \$300 during the year; employed for about two weeks during the summer of 1905 and for some two months in the summer of 1906.
- VICTOR LENHER, Chemist; compensation at the rate of \$5 per day; employed during part of summer of 1905 and occasionally thereafter.
- R. C. BENNER, Chemist; \$60 per month during the summer of 1905; \$75 per month in 1906; assisted Professor Lenher in work on chemistry of lakes in 1905, and in charge of field work in chemistry in 1906.
- W. O. HOTCHKISS, Economic Geologist since May, 1906; compensation \$800 per annum for half time.
- E. B. HALL, Geologist, field assistant to Dr. Weidman; compensation \$40 per month, 1905; \$65 per month, 1906; employed during summers.
- J. H. WARNER, Geologist, assistant to Dr. Weidman summer of 1905; salary \$50 per month.
- L. S. SMITH, in charge of investigation of water powers; compensation at the rate of \$6 per day.
- V. H. REINKING, assistant to Professor Smith; compensation at the rate of \$3 per day, in charge of party.
- D. H. DUGAN, assistant to Professor Smith; compensation at the rate of \$3 per day in charge of party.

Under the arrangement with the U. S. Geological Survey, most of the compensation of these persons was paid by that organization, while the money appropriated by the State was used in defraying expenses of the field parties during the summer and fall of 1905 and 1906. Professor Smith has received compensation at the rate of \$6 per day from the general appropriation made for this Survey, while preparing a special report to be presented to the legislature.

Several assistants were employed by Professor Grant during the summer of 1904, whose names are given in the Fourth Biennial Report of this Survey. Mr. J. R. Banister was employed by the day occasionally during 1906 in securing data and completing reports from the lead and zinc region. Several assistants acted as rodmen and in similar capacities on the water power survey.

Besides the persons named above, others have been employed for special services and for short periods, as draftsmen, and in similar temporary capacities.

The names of all persons who have received money from the Survey, with the amount paid to each person, are given in the statement of expenses from the Secretary of State, which is appended to this report. In the case of those persons employed by the year or month, the sums indicated as paid to them include not only salaries but also all other payments to them, audited by the Secretary of State, including expenses while in the field and repayment of bills paid by them.

II. FINANCIAL STATEMENT.

In the following table, I have summarized the expenditures of the Survey according to departments, thus indicating the main directions in which the money, appropriated by the state, has been expended. The result is as follows:

	1904-1905	1905-1906	Total
Administration	\$860.95	\$810.77	\$1,671.72
Areal Geology	2,748.25	2,913.32	5,661.57
Clays	3,155.09	319.41	3,474.50
Southwestern Wisconsin	3,618.25	540.31	4,158.56
Physical Geography		878.97	878.97
Economic Geology		210.03	210.03
Biology	1,008.88	1,891.10	2,899.98
Chemistry of Lakes		1,426.11	1,426.11
Report on Fish		103.28	103.28
Report on Underground Waters		228.45	228.45
Miscellaneous investigations	363.07	111.39	474.46
	<hr/>	<hr/>	<hr/>
	\$11,754.49	\$9,433.14	\$21,187.63
Water Powers	\$1,250.01	\$984.08	\$2,234.09

The expenses for administration include Director's salary, \$500, the pay of a clerk, \$240, and expenses for stationery, printing, postage, freight and express, etc., which are not chargeable to special investigations. In each of the years covered by this report the Director spent the entire summer—about three months—in field and laboratory work associated with the biological investigations of the Survey, receiving no compensation for that work. Under miscellaneous investigations were included in 1904-05 the services of E. T. Hancock, as geological aid to the Forestry Commission for two months, and smaller payments for report on forest trees. The miscellaneous expenses for 1905-06 were payments on the forest tree report and the defraying of part expenses for investigation of the Polyporeae, a group of fungi infesting trees.

The sums as given in the statement above do not agree with the totals from the tables furnished by the Secretary of State. The figures in my report refer to claims audited at this office during the period covered by the report, and always include some claims at the close of the year not included by the Secretary of State, and omit at the opening of the year others in-

cluded by him. The Secretary of State also includes in his report items paid from the general fund for printing and engraving.

III. WORK OF THE SURVEY.

When the legislature of 1903 increased the appropriation of the Survey to \$10,000, it was understood that the first work undertaken through the aid of the increased income should be the Survey of the lead and zinc district of Southwestern Wisconsin and the investigation of the clays of the state. In pursuance of this understanding, Professor U. S. Grant carried on a careful survey of that region during the summers of 1903 and 1904, the results of which have been published as Bulletin No. XIV of this Survey.

In 1904 Professor Heinrich Ries of Cornell University, who is the foremost authority in the country on the subject of clays, was engaged to make a survey of the clay resources of the state and to prepare a report. Mr. F. L. Gallup was engaged as his assistant. The report was completed and will probably be issued from the press before the appearance of this biennial report.

Dr. Weidman's investigations of the geology of Central Wisconsin have been continued and his final report on the geology of a large area in that part of the state has been completed and is in press.

The completion of the field work on the lead and zinc district made it possible for the Survey to enlarge its investigation of the lakes in 1905, when Mr. Juday was called as biologist, and chemical work on the lakes was taken up, under the direction of Professor Lenher and Mr. Benner.

The investigation of the water powers, made possible by the special appropriation granted by the legislature of 1905, was taken up conjointly with the U. S. Geological Survey and placed in charge of Professor L. S. Smith. The field work has been carried on during the summers of 1905 and 1906 and a report has been prepared which will soon be presented to the legislature.

In 1905 Dr. J. W. Goldthwait of Northwestern University was engaged to prepare a report on the glacial beaches of the Lake Michigan shore. His report has been completed and is now in press.

These are the main lines of work which the Survey has carried on and a more detailed account of each of them is given in the following pages.

A. Investigation of the Lead and Zinc District. A full account of this work was given in the Fourth Biennial Report and need not be repeated here. The work was carried on under an arrangement with the U. S. Geological Survey by which that Survey undertook the preparation of a map and description of the Mineral Point quadrangle, and also a monographic account of the upper Mississippi lead and zinc district. The latter work was done by Dr. H. Foster Bain, now State Geologist of Illinois. The Wisconsin Survey mapped the chief ore-bearing districts in Southwestern Wisconsin which had been developed up to 1904, and investigated their geology. This work was done under the direction of Professor Grant. His report and the accompanying maps were issued early in 1906 as Bulletin No. XIV of this Survey. The report of Dr. Bain, which constitutes a full and scientific presentation of the facts and theories concerning the ore deposits, is now in press and a special edition will be printed for use in Wisconsin.

B. Investigation of the Clays. A general account of the work of Professor Ries was given in the last biennial report and need not be repeated. During the summer of 1905 Professor Ries, assisted by Mr. Gallup, completed the field work on the clays and the molding sands of the state. After the conclusion of the field season, he carried on the laboratory work on lines indicated in the last report. The manuscript of the bulletin, containing the results of his investigations, was received early in 1906 and was sent to the state printer in February of that year. At the present writing, December, 1906, it is nearly ready to be issued. It constitutes a bulletin of some 250 pages, with 30 plates.

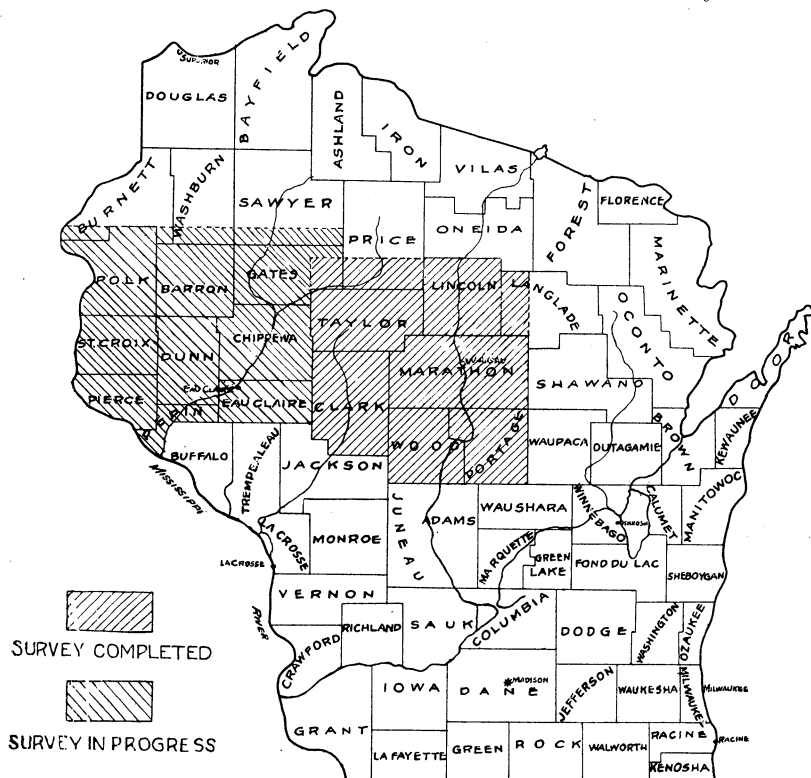
Six years ago the Survey issued a report on the clays and clay industries of Wisconsin by Dr. E. R. Buckley. In this bulletin the geology of the clays were discussed in some detail; a large number of clay analyses were included in the report and the clay manufacturing plants were described in detail. This bulletin was issued as Bulletin No. VII, Part 1, and it was intended to follow this by Part 2, containing the result of the physical and other tests on brick which were in progress but not completed when the bulletin was issued. Dr. Buckley's resignation from the Survey made it impossible to complete the work, which was taken up afresh by Professor Ries. His bulletin, therefore, contains a large number of physical tests, dealing with color, slaking, the effect of burning on the clays, their plasticity, tensile strength, shrinkage, etc., and tests of the brick for absorption, transverse strength, crushing strength, etc. There are also chapters on the origin and properties of clay, the methods of brick manufacture, and on the various uses to which the Wisconsin clays are put, or for which they are suited. The report on molding sand discusses the physical and chemical properties of molding sand and gives a detailed account of Wisconsin molding sands, together with sands from other districts used in Wisconsin.

C. Areal Geology. The survey of the central counties of the state is now completed and the geological report is in the hands of the state printer. This report should be ready for distribution in March or April, 1907. The area described in this report (see map, p. 16) designated North Central Wisconsin, includes Portage, Wood, Clark, Marathon, Lincoln, and Taylor counties, with adjoining portions of Langlade, Price, and Rusk counties. The area comprises 201 townships, with an approximate extent of 7,200 square miles, about one-eighth of the state.

The report on the geology of the area contains a description of the general geology, the mineral resources and the physical geography.

The description of the geology is necessarily written from the scientific standpoint. The geological formations of the area range from the most ancient crystalline formations known

in geology, to the newest glacial deposits. The crystalline formations include all the groups of igneous and also such metamorphic sedimentary rocks as quartzite, slate, and conglomerate. In carrying on the work of the survey every ledge of rock was examined, located on the section map, and specimens collected for study under the microscope or by chemical analysis. It is among the metamorphic sedimentary rocks



Map showing location of North Central Wisconsin district.

that iron ores are likely to occur. In mapping the geological formations a number of occurrences of banded slate, the formation closely associated with the iron ores of the Lake Superior region, were found; while these occurrences of banded slate led to no discovery of iron ore in this area, their presence here is at least encouraging and seems to indicate the probability of other areas of slate and possibly of some iron ore in the unmapped portion of the State farther north.

The glacial drift of the area includes the deposits of drift of several distinct and widely separated glacial periods. In all, four drift formations, have been distinguished and mapped. While the mapping of the various drifts may at first sight appear to be of scientific interest only, it really has a great practical value, for the age and character of the drift largely determine the soil and agricultural conditions of the area.

The mineral resources include the various rock products of the area which have, or may have, an economic value. These include granite used for cemetery and building purposes, the sandstones used for building purposes, the deposits of quartz rock used as an abrasive and for other purposes, the various crystalline rocks suited for road material, the brick clays, the marl and peat deposits, and the water supply.

The physical geography of the area includes the description of the various land forms of the area and the history of their development. The report of the soils and agricultural conditions of the area was issued in 1903 as Bulletin XI.

During the last two years the general survey of the counties west of the north central part of the state has been in progress. This part of the state may be conveniently referred to as North Western Wisconsin. It includes (see sketch map) Eau Claire, Chippewa, Rusk, Barron, Dunn, Pepin, Pierce, St. Croix, and Polk counties, and parts of Sawyer, Washburn, and Burnett counties. It is planned to prepare a report of this area similar to that of the area farther east or North Central Wisconsin.

During the season of 1905 Dr. Weidman was assisted in the field survey by J. H. Warner and E. B. Hall. About four months was spent in field work, and part of Rusk, Sawyer, Barron, Chippewa, and Eau Claire counties was surveyed.

In 1906 Mr. Hall continued as field assistant, and about six months was spent in the field. The remaining parts of Eau Claire and Barron counties and the whole of Dunn county was surveyed.

During 1906 an informal coöperation in field work was carried out with Mr. Frank Leverett of the U. S. Geological Survey, in the survey of glacial formations. The survey of the glacial formations of the central part of the United States is

under the general supervision of Prof. T. C. Chamberlin, who is also consulting geologist of the State Survey on glacial geology.

The stratigraphic position of the glacial formations of the several ice invasions of Wisconsin is not at present known and it is the plan of Prof. Chamberlin to have the formations occurring in central and western Wisconsin traced across Minnesota into Iowa and there correlated with the well described formations of the glacial series.

The United States Survey is at present occupied in the survey of the glacial formations of Minnesota. About one month was spent by Dr. Weidman in coöperation with Mr. Leverett in North Central and Northwestern Wisconsin, and along the Mississippi river in Minnesota. It is planned to continue in coöperation in 1907 or until the geology of the glacial series is determined.

D. Economic Geology. 1. Work on Rural Highways. The rapidly increasing recognition of the importance of good roads led Mr. Hotchkiss, upon his appointment in May, 1906, as economic geologist, to take up this subject as the one of most importance at the time. In starting this work a three-weeks' inspection trip was made through the southern half of the state, on which were inspected country roads in the counties of Washington, Sheboygan, Calumet, Winnebago, Waupaca, Portage, Wood, Clark, Trempealeau, La Crosse, Monroe, Crawford, Richland, Grant, Iowa, and Lafayette.

In order to secure detailed information from all parts of the state circular letters with lists of questions were sent out to all the town clerks in the state. Of the 1,150 town clerks 150 only did not reply to these requests. One of the requests sent out to town clerks was that they furnish the names of the most representative and intelligent farmers in their town. To 2,000 of these farmers another list of questions was sent and replies were received from about half. A list of names and addresses of all rural free delivery carriers was furnished by the Fourth Assistant Postmaster General, and still a different list of questions sent out to them. About 80% of the 1,450

carriers replied to these questions. From the replies to these circular letters a considerable amount of very valuable information was obtained which could have been obtained otherwise only at large expense. This information has been very carefully tabulated and is published in the bulletin on Rural Highways.

The bulletin on Rural Highways of Wisconsin is composed of two parts, the first dealing with the question of road location, construction, and maintenance, and the second part presenting a summary of the present conditions in Wisconsin, and having also a chapter summarizing the road laws of other states.

Part I contains the following chapters:—

- (1) Essentials of a good road.
- (2) Location of roads.
- (3) Methods of road construction as applied to different kinds of soils, gravel and crushed stone.
- (4) Road machinery.
- (5) Road maintenance.
- (6) Culverts and bridges.

Part II contains the following chapters:—

- (1) Present highway conditions in Wisconsin. In this chapter are given the results obtained from the circular letters before mentioned, and a discussion of the good and bad points in the present highway system.
- (2) Road laws and conditions in other states. In this is given a resume of the laws of states having the most progressive road legislation.
- (3) Desirable changes in the present road system.
- (4) A summary of the advantages to be gained by making the changes mentioned in chapter 3.

Copies of this bulletin have been sent upon request to the county superintendents for distribution to each country school. Copies have also been sent to each town clerk and each rural

free delivery carrier. This wide distribution which has been thought advisable has necessitated the issue of a first edition of 17,000 copies.

It is hoped that this work may be carried on in a more extensive manner during the coming year. There is much that can be done to aid the people of the state in building themselves good roads, and for this purpose it is to be hoped that the legislature will grant the needed funds. In carrying on this work it would be necessary to secure the services of experienced road engineers to advise and assist the towns and counties in the construction of roads and bridges in the proper manner, and in the cheapest way consistent with good results. Public meetings for the instruction of road commissioners should be held in each county and pamphlets and literature regarding road construction should be distributed freely to all interested persons. The road materials of the State should be very thoroughly tested and a road school for the instruction of highway officers such as is already maintained by the Iowa Highway Commission should be held at Madison, somewhat after the plan of the two-weeks' farmers' course at present given by the Department of Agriculture. Such a road school should be held in coöperation with the College of Agriculture in order to avoid duplication of material. To secure more definite knowledge of the highway conditions of the State it is desirable that some preliminary sort of investigation should be made, such as a traffic census carried on during the course of a full year of a number of selected roads throughout the state.

2. In addition to the work on roads some attention has been paid to the lead and zinc district of southwestern Wisconsin in the endeavor to collect records of drilling for the purpose of aiding in extending the maps of the district. To aid in the collection of drilling records note books have been prepared for distribution to the drill men in which the records may be kept in good form. It is hoped that the drill men will be induced to keep better records by reason of having these books as a suggestion continually with them.

3. An investigation of the value for agricultural purposes of the feldspar occurring near Wausau, was begun in April,

1906. This occurrence of feldspar has been described by Dr. S. Weidman in a circular issued by the Survey. The feldspar of this locality contains about 8% of potash and it is possible that the potash occurs in sufficient quantity, and in suitable form, to be of value as a soil fertilizer. About two tons of the feldspar was collected, and ground to a very fine powder. The ground feldspar was then applied to some of the soil of the State experimental farms, and also to small samples of soils in the experimental laboratory of the State University. This experimental work has been done by Prof. A. R. Whitson and the laboratory tests already show favorable results. The results of the investigation of the farm soils under ordinary outdoor conditions will not be known for a year or two. This investigation has been in charge of Dr. Weidman.

D. Biology and Lake Investigations. The completion of the field work in the lead and zinc district and that for the clay investigation left the Survey free to undertake work in other directions, and part of the money was devoted to resuming the investigation of the lakes, which had been interrupted since 1901, when Mr. Juday resigned from the Survey. It was possible to reengage him as biologist and he resumed work in August, 1905. The Survey has been endeavoring to bring together a body of fundamental facts relating to the biology of lakes, which should ultimately aid in the solution of the practical problems of lake biology, as well as furnish a contribution to the scientific knowledge of this subject. One of the earliest pieces of work that the Survey undertook was the hydrographic survey of a considerable number of lakes in South-eastern Wisconsin. The investigation of lake temperatures was then carried on chiefly by the director without incurring any considerable expenditure of money from the Survey. It had been determined that the Survey should undertake as its next investigation, the determination of the dissolved gases of the water and the correlation of the life of the lake with these and with its temperature. This piece of investigation had long been planned by the Director and its general aims and methods had been determined by him.

With this purpose in mind, Professor Victor Lenher started some experimental work on the dissolved gases of Lake Mendota in the fall of 1904, with a view of deciding upon the best methods of investigation. The chemical work was carried on actively during the summer of 1905, under his direction and with Mr. R. C. Benner as chemical assistant. The Director took general charge and aided in the biological work until Mr. Juday began work with the Survey, when the latter took the responsibility for the collection and determination of the biological material. The field work was continued during the season of 1906 by Mr. Benner and Mr. Juday, with the assistance and under the general charge of the Director. The result has been that a very large body of facts has been brought together on this subject, constituting an investigation much more extensive than has ever been attempted on the subject. This material is now being worked up and put into shape for publication—a task which will occupy the remainder of the current fiscal year. It is intended to issue a report in three parts:

1. The morphometry of the lakes, including the hydrographic maps, with the areas, volumes, etc., of the lakes.
2. The lake temperatures, giving the results and conclusions from a long series of temperature observations which have been accumulated in the course of the work of the Survey.
3. The dissolved gases of the lakes, including the correlation of the animal and vegetable life of the open water of the lakes with the temperature and the dissolved gases.

A second line of biological work has been undertaken in co-operation with the Wisconsin Commissioners of Fisheries, namely: the collection of material for the preparation of a report on the fishes of the State. To this work Mr. George Wagner devoted a short time in the summer of 1905 and the greater part of the summer of 1906. He has collected from the streams and lakes of southern and eastern parts of the State and has brought together a large amount of material. The small amount of money at the disposal of the Survey for this work will necessarily make the collection of the fishes and the preparation of the report slow, but a fair beginning has been

made and it is the intention of the Survey to prosecute the work steadily in the future.

In the fall of 1906 Trout lake, Vilas county, was visited by the biological staff of the Survey, with a view of attempting to correlate the distribution of the gases with that of the fish. It was found that the lower water of this lake, in which are found lake trout and a species of true whitefish, contains much larger quantities of oxygen than that of any other lake which has been investigated and which has a similar area and depth. It appears, therefore, that much knowledge of great economic importance may be obtained by studying the distribution of the fish, especially the lake trout and whitefish, in connection with the gases of the lower water. It appears also that the condition of the lower water as regards oxygen is mainly dependent on the amount of lower animal and vegetable life which the open water of the lake contains. The working out of these relations constitutes a piece of biological investigation of great importance, both from the scientific and the economic point of view.

A small amount of money has been granted by the Survey to Mr. J. J. Newman, in the defraying of expenses incurred in the preparation of a report on the Polyporeae—a group of fungi parasitic on trees. Most of this money has been expended in the preparation of photographs of the various forms of these fungi, to be used for illustrations in the report which he is to prepare for the Survey.

E. Physical Geography. The subject of the physical geography of the State has been necessarily neglected since the preparation of the report on the lakes of the state by Professor Fenneman. During the summer of 1905 Mr. J. W. Goldthwait of Northwestern University, Evanston, undertook the study of the elevated beaches of Lake Michigan. The field work was completed during that season and the report has been received and is now in press. It appears that these beaches show clearly the existence of several stages in the history of Lake Michigan since the glacial period and give evidence of a rise of the land increasing to the north. At Washington Island

the highest beaches are now elevated about 100 feet above the level of Lake Michigan. The Survey was glad of the opportunity to do this piece of work, which is valuable and interesting in itself from a scientific and educational point of view and which was done in a district where the Survey has been able to carry on comparatively little investigation.

F. Underground Waters. Mr. A. R. Schultz had done most of the field work for a report on the underground waters of Wisconsin in connection with the U. S. Geological Survey. It was proposed that the work should be completed in connection with this Survey, the State undertaking the publication of the paper, which is of great interest on account of the relations of the underground water to artesian wells and city water supply. The paper was finished at small expense to the Survey and is now ready for publication. It will go to the printer as soon as the reports now in his hands have been completed.

G. Investigation of Water Powers. By chapter 475 of the laws of 1905 the legislature appropriated for the investigation of water powers during the biennial period just closed the sum of \$2,500, with the understanding that the U. S. Geological Survey would coöperate in this work and would expend a sum equal to that appropriated by the State. The Director entered into a contract with the U. S. Geological Survey, embodying these general terms and with arrangements like those which have governed similar coöperative service in other states. The work was placed in charge of Professor L. S. Smith of the University of Wisconsin, who has executed it with great efficiency and with marked economy. He selected as chiefs of field parties Victor H. Reineking and D. H. Dugan, who have proved very capable and faithful assistants. Both began work in the late summer of 1905; Mr. Reineking taking up first the survey of the Black river, and Mr. Dugan the Wisconsin river from Kilbourn to Tomahawk. The parties were kept in the field until the close of the season of 1905 and during the season of 1906. All of the money specifically appropriated by the State and the National Government was

expended on the field work and mapping, and the Survey has borne from its general funds the cost of the preparation of the special report for the legislature, which was called for by the statute authorizing the survey. Professor Smith has already prepared the greater part of this report, which will be submitted to the Governor for the use of the legislature at an early date.

When the law was passed under which this work has been done, it was planned to limit the survey to a general reconnaissance of our rivers, and examining those portions only which were of greatest importance as power producers.

The general specifications for the work as performed, however, were determined by the Federal authorities under the contract with them. These specifications required the field work to be of a much higher grade than had been expected. One specification, in particular, required that the topographic work should be controlled by accurate lines of wye levels, including the setting of standard, permanent, bench marks. This work alone has cost one-quarter of the entire \$5,000 available for this work. This statement is not made for the purpose of criticising the specifications, for considering the demands of future power development, this extra cost is probably justified.

It seems also only just to the Federal authorities to state that, from the very beginning of the work, they have given Prof. Smith a free hand to change any of their general specifications, as he thought best. One of these changes has resulted in such a large saving in the State, without sacrificing any needed accuracies, that it may be briefly stated. On other similar, joint, state and Federal surveys, it has been the custom to run an accurate transit or meander line along the bank of the rivers. The points occupied by the transit were accurately marked by stakes and the direction or bearing of each line was noted, both looking forward and backward. This required all the stations to be occupied by the transit in order that the instrument might be properly oriented with respect to the meridian. This method secures great accuracy of location but it is too expensive for preliminary surveys of this

character. Especially is this true of a state like Wisconsin, in which the magnetic needle is fairly reliable, when properly checked by stellar determinations. Accordingly, all the surveys have been made with the "transit and stadia method," all directions being determined by the needle. This has increased the speed of the work by about one-third.

Before the opening of the University, Prof. Smith made reconnaissances of the entire length of the Black and Flambeau rivers which it was proposed to survey. The examination of the Flambeau river, between Park Falls and the mouth of the river, was in company with Dr. Weidman. Information regarding subsistence and transportation and other important matters was collected and, later, aided greatly in directing the field operations on these rivers.

The two field parties were not kept in the field all winter as it was not found economical to maintain parties in the field after the first of January. They were recalled and occupied part of the winter by preparing the map and profiles of the rivers surveyed.

The accompanying table shows in detail the work accomplished and its total and unit cost.

TOTAL AND UNIT COST OF WISCONSIN COOPERATIVE SURVEY, 1905-1906.

L. S. Smith, Hydrographer.

River surveyed.	Spirit Leveling.			Topography.			Map and Profiles			Cost of reconnaissance and supervision per mile.	Total cost per mile of river.	Total cost.
	Total miles.	Total cost.	Cost per mile.	Total miles.	Total cost.	Cost per mile.	Total miles mapped.	Total cost.	Cost per mile.			
Wisconsin	187.3	\$403	\$2 16	197.0	\$981	\$4 97	197.0	\$171	\$0 89	\$0 73	\$8 61	\$1,698 00
Eau Claire.....	0 0	0	0 00	25.8	177	6 87	25.8	11	0 44	1 00	3 29	213 80
Peshigo.....	40.0	194	4 85	81.7	521	6 38	81.7	40	0 50	1 70	2 98	815 20
Black.....	69.3	213	3 10	63.0	213	3 38	63.0	57	0 81	1 00	1 99	552 30
Flambeau	102.0	467	4 58	119.5	796	6 69	119.5	106	0.81	1 25	12 71	1,519 00
Total	398.6	1,277	3 23 (Av.)	487.0	\$2,688	\$5 52 (Av.)	487.0	\$385	\$0 79 (Av.)	\$0 90 (Av.)	\$9 85 (Av.)	\$4,798 30

Method:—Transit and stadia with wye level control.

Scale:—1 inch=1,000 feet.

Contour Interval=10 feet on land and 1 foot on water.

Section lines frequently located.

It is very noticeable that the cost of both topography and levels was much greater on rivers like the Flambeau and Peshtigo, which traverse wooded country devoid of roads. The average cost of the 398 miles of levels was only \$3 23 per mile. The writer is not aware of any levels of this grade being run even in a built-up country for this price. As numerous permanent bench-marks were established at frequent intervals, this work will furnish the control of the regular United States Geological Survey topographic mapping of this area when it is executed. For this purpose it is well worth the entire sum furnished by the Federal government.

The 187 miles of levels along the Wisconsin river is referred to the Sea Level datum, as determined by the United States Geological Survey's precise level line between Milwaukee and La Crosse, while the Flambeau river levels are referred to the United States Army Engineers' Sea Level datum, through the United States Geological Survey's levels between the mouth of the Chippewa river and the mouth of the Flambeau river. The Peshtigo levels alone are based on the Chicago and Northwestern railway datum at Peshtigo.

The average cost of the topography alone is \$5.52 per mile, and, combining the cost of levels, topography, mapping, and cost of supervision, the total cost per mile of river is \$9.85. The United States Geological Survey authorities report that similar work has cost them \$17.00 per mile, without *including cost of mapping*. The conclusion seems warranted that our Wisconsin work is the equal in execution of any similar work. It already has been officially approved by the United States Geological Survey officials. It is equally plain that the unit cost is about half that of similar coöperative work.

In addition to the river surveys discussed above and shown in the table, the following data have been secured on other rivers.

A complete profile of Milwaukee river, between its mouth and Kewaskum, a distance of 70.5 miles, has been secured at an expense of less than one dollar per mile. Advantage has been taken of the fact that the Chicago, Milwaukee and St. Paul and the Chicago and Northwestern railways occupy the

valley of this river making necessary the running of only short lines from points on such railroads to the crest and foot of dams and other important points on the profile. A contour map of the river has also been prepared from the United States Geological Survey maps of this region at an expense of \$10.

In a similar way and from data furnished by the United States Engineer Corps a complete profile of the Rock river has been prepared from Chester to the State line, a distance of 144 miles. It is planned to prepare a topographic map of this river also from the new United States Geological Survey map of this region. The total cost of this work on Rock river will not exceed \$30.00. By similar means fairly accurate accurate profiles of the following rivers have been secured.

ADDITIONAL RIVERS WHOSE PROFILES HAVE BEEN DETERMINED.

[WITH SECONDARY ACCURACY.]

Name of river.	Miles.	Limit of survey.	Cost.	Remarks.
Catfish river	36	Lake Mendota to mouth.	\$1 50	Levels by Hain and U. S. G. S. maps.
Beaver Dam river....	35	Fox Lake to.....	21 50	Levels by A. A. Fisher.
Oconomowoc river ...	30	Source to mouth	00	Levels by L. S. Smith, 1898.
Bark river	50	Source to mouth.....	00	Levels by L. S. Smith: U. S. G. S.
Fox river	131	Portage to Green Bay	00	Data, U. S. Eng'r officers.
St. Croix river.....	160	Mouth to source.....	00	Data, U. S. Eng'r officers.
Chippewa river	206	.... do do	00	U. S. G. S., 1898.
Yellow river (St. Croix system.)	52	.... do ... do	00	U. S. Engineers, 1880.
Clam river.....	32	.... do .. Clam Falls.	00	do do
Namekagon river.....	70	.... do .. to source	00	do do
Totogotic river.....	50	.... do do	00	do do
Rib river	48	.... do do	00	U. S. G. S. and Ry's.
Yellow river	71	Marshfield to mouth.	00	Railroads.
Baraboo river.....	75	Elroy to mouth.....	3 00	Levels, Wm. Kachel, and R'y.
Plover river.....	36	Mouth to Hatley	3 20	Levels, Geo. Grass, U. S. G. S.
Kickapoo river.....	70	La Farge to mouth..	00	C. M. and St. P. R'y.
Lemonweir river.....	47	Valley Jct. to mouth	00	Railroads.
Eau Pliene river.....	37	Sec. 14, 27-2 E. to mouth.	00	U. S. G. S. map.
Red Cedar river.....	96	Source to mouth	00	O'Keefe and Orbison and R'y.
Menominee river.....	102	Twin Falls to mouth	00	Orbison: U. S. G. S.: R'y.
Sheboygan river.....	54	Source to mouth.....	00	Levels by J. Donehew: R'y.
Cedar creek.....	31	do do	20 00	Levels by L. S. Smith: U. S. G. S.
Milwaukee river.....	74	Kewaskum to mouth	50 00	Levels by L. S. Smith.
Rock river	144	Chester to state line.	20 00	Ray Owen: U. S. G. S.: R'y.
	1,741		119 20	

The object of these profiles hardly needs to be pointed out is two-fold:

- 1st,—To show the present developments.
- 2nd.—To point out the possibilities of future developments.

Of the larger Wisconsin rivers, the following remain to be surveyed:

- (a) The St. Croix and its tributaries.
- (b) The Upper Chippewa and its tributaries.
- (c) The Upper Wisconsin and its tributaries.
- (d) The Wolf River.
- (e) The Oconto River.
- (f) The Menominee River.
- (g) The White and Bad Rivers.
- (h) The Trempealeau River.
- (i) The La Crosse River.

With the experience of the past year as a guide, it seems certain that future work can be done with even greater economy and that, too, without sacrificing any needed accuracy.

IV. PUBLICATIONS.

The publications of the Survey during this biennial period have included only two bulletins, although two others were in the hands of the state printer before the close of the period. The titles of the bulletins which have issued are as follows:

Bulletin No. XIII. Economic Series No. 8. The Baraboo Iron-Bearing District of Wisconsin. Samuel Weidman, Ph. D., Geologist Wisconsin Geological and Natural History Survey. 1904. Pp. IX, 190; 23 plates; including map of district; 3 figures in the text.

Bulletin No. XIV. Economic Series No. 9. Report on the Lead and Zinc Deposits of Wisconsin. U. S. Grant, Ph. D., Professor of Geology in Northwestern University. 1906. Pp. VIII, 100; 8 plates, including map of district; 10 figures in text; and atlas containing 18 maps.

Bulletin No XIII was distributed in August, 1904. It includes a full and careful report of the geology of the Baraboo district, whose valuable iron deposits had just been discovered.

Bulletin No. XIV contains Professor Grant's final report on the geology of the lead and zinc deposits of Southern Wisconsin, together with a very careful atlas of 18 sheets, giving the geology and topography of the main ore-bearing districts. As mentioned on a former page of this report, Dr. Bain's bulletin, which will discuss especially the chemistry of the lead and zinc deposits, is to be published by the U. S. Geological-Survey and has not yet been issued.

There are now (December, 1906) in press the following bulletins:

- Bulletin No. XV. Economic Series No. 10. The Clays of Wisconsin and Their Uses. Heinrich Ries, Ph. D., Professor of Geology, Cornell University. With a report on Molding Sands, by H. Ries and H. L. Gallup. Pp. 247; 30 plates; 7 figures in the text.
- Bulletin No. XVI. Scientific Series No. 4. The Geology of North Central Wisconsin. Samuel Weidman, Ph. D., Geologist, Wisconsin Geological and Natural History Survey. This bulletin will contain about 500 pages of text, with 100 plates and figures.
- Bulletin No. XVII. Scientific Series No. 5. The Abandoned Shorelines of Eastern Wisconsin. J. W. Goldthwait, Ph. D., Assistant Professor of Geology, Northwestern University.
- Bulletin No. XVIII. Economic Series No. 11. The Rural Highways in Wisconsin. W. O. Hotchkiss, B. S., Geologist, Wisconsin Geological and Natural History Survey. This bulletin will contain 135 pages; 16 plates; and 2 figures in the text.

V. THE EXHIBIT AT THE LOUISIANA PURCHASE EXPOSITION.

An account of this exhibit, for which \$5,000 was allotted by the World's Fair Commissioners, will be found in the Fourth Biennial Report. Since the appearance of that report the awards have been formally made and are more important and numerous than was then indicated. The State of Wisconsin received a gold medal and a silver medal in recognition of the exhibit, and the Wisconsin World's Fair Commission a gold medal for the exhibit of building stones and clays. The Survey received four gold medals; awarded to the mine models, the exhibit of zinc ores and metallurgy, the general exhibit of mineral resources, and the publications of the Survey. Gold

medals were also awarded to the Director, to Dr. S. Weidman, and to Dr. E. T. Hancock as collaborators. Silver and bronze medals were awarded as follows:

SILVER MEDALS.

Hazel Green Mining Co.	Hazel Green	Lead ore.
Marathon Granite Co.	Wausau	Granite columns and cubes.
Milwaukee Monument Co.	Monticello	Paving blocks and macadam.
Waukesha Imperial Water Co.	Waukesha	Fox-Head trillithia water.
Ransom Manufacturing Co.	Oshkosh	Motor-driven emery grinder.
Ricketson Mineral Paint Works.	Milwaukee	Mineral paints and mortar.
The Rock County Mineral Water Co.	Janesville	Blue Rock water.
Sheboygan Water Co.	Sheboygan	Sheboygan water.
Allouez Mineral Spring Co.	Green Bay	Allouez mineral water.
Anderson Bros. & Johnson	Granite Heights	Granite column, paving blocks.
Arcadian Lithia Water Co.	Waukesha	Arcadian lithia water.
Bethesda Mineral Water Co.	Waukesha	Bethesda water.
Chippewa Springs Co.	Chippewa Falls	Chippewa Springs water.
W. H. Dudley	Madison	Views of Wisconsin scenery.
S. Weidman, C. F. Graff	Madison	Maps showing mineral resources and water power.

BRONZE MEDALS.

Wausau Sandpaper Co.	Wausau	Crushed quartz and sandpaper.
Sampson and Ipsom	Edgerton	Pottery.

This recognition of the exhibit is peculiarly gratifying in view of the limited amount of money at the disposal of the Survey and the correspondingly small exhibit.

VI. PLANS FOR FUTURE WORK.

Several matters spoken of in the last biennial report have been undertaken. During the past two years the biological survey of the lakes has been carried on with much more vigor than in the past and excellent results have been reached. It is plain, however, that much larger gains could be made by the expenditure of a small amount of money in addition to that which the Survey has been able to afford. It ought to be possible to do more work on the fishes of the State and to correlate observations on these animals, which have so great economic importance, with the physical and biological conditions under which they live. As indicated on an earlier page, the study of the temperatures, the dissolved gases, and the plankton of the lakes is proceeding to a point where it is possible to utilize for economic ends the results thus reached, and the prosecution of the work will show whether it will not be practicable to determine the adaptability of the various inland

lakes to the several forms of fish which are desirable either as food or for sport. In order to accomplish this, however, it will be necessary to make careful and extensive series of observations on the life of various species of fish, and to do this in connection with observations on the conditions of their life, similar to those which the Survey has been carrying on hitherto.

The study of the areal geology of the northern and north-western portions of the state should be carried on in the future on the same scale as in the past until all of this region of the state has been carefully mapped.

In the direction of economic geological work large investigations are now of pressing importance and should be vigorously prosecuted by the State. The Survey has taken up the study of rural highways with the special design of informing the people of the State regarding more efficient methods of road construction. It seems plain that the money now expended on roads could yield better results if the expenditure is wisely administered and intelligently directed. In view, however, of the fact that the administration of highways is not centralized but widely scattered, a great amount of educational work must be done in order to bring to the people of the State even a rudimentary knowledge of these better methods. The Survey is in position to undertake this work, and I recommend that the Commissioners place this as among the items of first importance in the future enlargement of the work in economic geology. The bulletin of Mr. Hotchkiss, which will soon be issued and presented to the legislature, will show in brief and attractive form the needs of the rural highways and some of the methods by which these may be met. A summary of the work proposed for the next two years will be found on another page of this report.

There can be no question also but that the survey of the water powers of the State should be carried on and a somewhat larger sum of money should be appropriated for the next two years than was used in the past. The sum at the disposal of the Survey was not sufficient to maintain two field parties during the full season and to provide for the working up of

the field notes and the preparation of the maps during the winter. The excellent results which Professor Smith has reached in the field work of the past two seasons have been made possible only by the most careful supervision and rigid economy. As the season's work was necessarily short much less has been done than would have been possible if funds had permitted the Survey to keep the parties in the field, when they had been trained for the work, as long as the weather would permit. The water powers of the State will be utilized very rapidly for commercial purposes and the survey should be pushed correspondingly. A sufficient sum should be given to maintain two parties in the field for the full season and to survey the rivers named on another page as of especial importance. I have no doubt that the U. S. Geological Survey will contribute to the investigation as much as the State provides.

Since Prof. Grant's maps of the lead and zinc district in Southwestern Wisconsin were issued mining and exploring for ore has extended rapidly beyond the areas which his maps cover. Important new districts have been developed of which there are no adequate geological maps to assist the drillmen and others in their search for ore. It is quite important that these maps should be extended to cover the areas so developed as the maps published have been found extremely useful. One mining engineer made the statement that he never saw a mining district in which the geological maps were so constantly in use by the mining men. The areas which need immediate attention and which should be earliest mapped are the Cuba City district between the Hazel Green and Platteville sheets; the district about Montfort—between Montfort and Livingston and north of the Mifflin sheet. Explorations have extended outside of the boundaries of the Dodgeville sheet and east and south of the Mifflin sheet. Two other important districts which have been developed recently are those about Lancaster and Beetown. While it may not be possible to cover all of these districts in a single year, plans should be made to cover them as soon as it is possible and such plans should fit in with a larger plan to map in this manner the whole of the intervening areas between the maps already published in which

there is a possibility that ore deposits may be found. Of these areas mentioned the most urgent are the Cuba City and Lancaster districts.

The Commissioners should provide, at an early date, a definite plan for completing the topographic mapping of the State. This work has been done in a large number of states and has been found very useful for a variety of purposes. The following states are at present appropriating money for this purpose: Maine, Massachusetts, New York, New Jersey, Pennsylvania, Maryland, West Virginia, North Carolina, Alabama, Kentucky, Ohio, Indiana, Michigan, North Dakota, Oregon, and California.

It has been found possible to locate railroads and other engineering projects such as drainage and water power enterprises in a preliminary way, entirely by the use of such maps. Drainage engineers have found in them a most efficient aid in providing for the reclamation of marshy areas. This particular use is one which is rapidly becoming important, especially in the northern states in which large areas have been left in a condition unfit for agricultural purposes by the action of the glaciers which passed over the country ages ago. There are considerable areas in the central and northern parts of Wisconsin which will be among the most valuable agricultural lands in the State when some provision is made for draining them so that they can be cultivated. It is important for this purpose in Wisconsin that topographic maps be made which enable the careful planning of such drainage projects.

Besides these uses there are other secondary purposes which such maps serve. One of them is the relocating of country highways along more favorable lines in states where the movement for better highways has become active. Topographic maps also provide thoroughly reliable road maps for the use of wheelmen, automobilists and others traveling through strange territory. There is considerable call for these maps for use in this manner. Still another important use for topographic maps is for educational purposes in the school system of the state. The topographic maps represent in a very careful way the surface outline of the country and enable the

schools which are located within the district so mapped to study in a most interesting manner the nature and origin of the various forms of land surface which exist in their neighborhood.

Wisconsin has never made any appropriation for topographical maps and the Commissioners have never asked the legislature for one, since other needs, apparently more pressing, have consumed all of the money which the legislature could be expected to appropriate. It is high time, however, that this work was undertaken, since there will unquestionably be a large demand for these maps long before they can be prepared. The preparation of a topographical map covering the areas which should be surveyed in Wisconsin will require a considerable number of years. The work should be undertaken in co-operation with the U. S. Geological Survey, as has been done in the other states referred to.

I have thus briefly indicated the lines in which it seems to me that this Survey can profitably serve the State. The funds at present at the disposal of the Commissioners are sufficient to provide for carrying on the work on the basis of the past two years, with the exception of the investigation of the water powers. If the new needs of the State in the direction of economic geology are to be met, it must be done by additional funds furnished by the State, and the amount of work which the Survey will be able to accomplish in these directions will depend on the action of the legislature.

Very respectfully submitted,

E. A. BIRGE,

Director.

APPENDIX.

FINANCIAL REPORT—FROM SECRETARY OF STATE—GEOLOGICAL SURVEY.

July 1, 1904—June 30, 1905.

American Express Co.....	\$105 88	.....
Abercrombie & Fitch.....	36 02	.....
Andrews, C. W.....	13 35	.....
Blair, C. S.....	103 57	.....
Barrister, J. R.....	183 30	.....
Burling, L. D.....	12 86	.....
Brant, S. A.....	12 00	.....
Brewer & Penhallegon.....	104 70	.....
Birge, E. A*.....	1,026 91	.....
Brown, W. E.....	3 15	.....
Cox, G. H.....	103 03	.....
Cady, G. H.....	90 26	.....
Clark Eng. Co.....	238 51	.....
Chamberlain, T. C.....	27 79	.....
Cronk, T. B.....	8 10	.....
Cantwell Ptg. Co.....	31 25	.....
Dietzgen, Eugene.....	31 27	.....
Democrat Ptg. Co.....	1,075 94	.....
Davis, John J.....	26 39	.....
Dennister, R. H.....	53 18	.....
Daniels, W. W.....	22 00	.....
Ellis, E. E.....	41 40	.....
Esser, Agnes.....	71 63	.....
Fulcher, Gordon.....	283 16	.....
Gilbert & Cady.....	21 66	.....
Grant, U. S.....	974 52	.....
Gallop, Frederick L.....	789 43	.....
Grimm's Book Bindery.....	5 20	.....
Goldthwait, J. W.....	48 50	.....
Gurley, W. and L. E.....	5 25	.....
Hicks, James & Son.....	87 84	.....
Haak, Wm. J.....	11 50	.....
Harper, Blanchard.....	8 50	.....
Hopper, C. V.....	89 68	.....
Hancock, E. T.....	160 00	.....
Jones, T. H.....	5 40	.....
Jones, Mrs. Rose.....	46 45	.....
Kennedy, R.....	40 00	.....
Kelley, Park.....	17 25	.....
Lenher, Victor.....	752 15	.....
Lynch, P.....	8 00	.....

*Salary, expenses, and bills paid.

Lotters, W. G	3 75	.....
Moes, E. S	22 75	.....
Merrill, H. B	20 00	.....
Moss, Jos. L	29 13	.....
Mautz Bros	7 10	.....
Middleton, Owen W	39 74	.....
Madison Tent & Awning Co	3 85	.....
Mann, T. H	14 75	.....
Nicholas, J. W. & Co	43 14	.....
Ohms, Fred C. & Son	6 00	.....
Obert, E. G	50 70	.....
Perdue, M. J	470 75	.....
Patten, H. E	25 00	.....
Park, Wm. J	22 32	.....
Reed, Wm. J	90 24	.....
Ries, Heinrich*	1,933 56	.....
Spence, B. J	104 76	.....
Smithsonian Institution	36 50	.....
Smith, Warren D	101 70	.....
Stocker Geo	62 11	.....
Sanford, F. G	240 00	.....
Smith, L. S	30 98	.....
Spencer Lens Co	15 00	.....
Stephenson & Studemann	23 55	.....
Staley, Katherine	73 25	.....
Severin, Henry H	6 60	.....
Schultz, A. R	11 46	.....
Small & Stevens	12 00	.....
The Kny Scheerer Co	180 67	.....
The H. H. West Co	26 75	.....
Turner, J. D	12 40	.....
Tubesing, W. F	10 80	.....
U. S. Hotel	31 50	.....
Upfield, Jessie	21 00	.....
U. S. Express Co	63 12	.....
University Co-Operative Co	13 32	.....
Veatch, A. C	50 00	.....
Weidman, Samuel*	1,868 43	.....
Whiting, W. A	15 75	.....
Wis. Telephone Co	70	.....
Warren, Henry	75 45	.....
Wright, Rob't L	84 75	.....
		\$12,732 31

*Salary and expenses.

July 1, 1905—June 30, 1906.

Hall, Edw. B., sal. & exp.	\$467 16	
Ries Heinrich, sal.	339 71	
Ries, Heinrich, money advanced.	64 30	
Warner, Julius H., sal. & exp.	287 07	
Weidman, S., sal. & exp.	2,049 28	
Wagner, Geo., sal. & exp.	103 28	
Staley, Katherine E., services.	125 00	
Madison Boat Co., boat.	26 25	
Reed, W. J., service and exp.	227 05	
Goldthwait, Jas. W., service and exp.	625 05	
U. S. Express Co., expressage.	178 12	
Anderson, Albert, exp.	12 00	
University Co-operative Co., stationery.	11 08	
Haak, Wm. J., hose.	21 50	
Lenher, Victor, service and exp.	572 14	
Benner, R. C., service and exp.	721 98	
Wolf & Kubly, Mdse.	64 00	
Clark Engraving Co., cuts.	111 55	
Mead, J. H., services.	135 00	
American Express Co., expressage.	226 36	
Sanford, Fannie G., services.	220 00	
Birge, E. A., money advanced.	544 05	
Juday, Chancey, services and expenses.	1,397 53	
Stoelting, C. H. & Co., material.	15 18	
Democrat Printing Co., printing.	1,602 18	
Birge, E. A., sal. and exp.	410 15	
Denniston, R. H., services.	75 00	
Grimm's Book Bindery, mounting maps.	7 10	
The Kny-Scheerer Co., thermometers.	12 50	
Pope Mfg. Co., supplies.	7 34	
Kemmerer, Geo., services.	12 50	
Bannister, J. R., services.	380 95	
Grant, U. S., services.	116 60	
Olive, Edgar W., expenses.	8 92	
Spencer Lens, Co., supplies.	15 00	
Schlimgen, Fred M., services.	6 60	
Stevenson & Studemann, supplies.	32 06	
Smith, L. S., services.	125 86	
Tyrrell, Jos., shelves.	31 20	
Chamberlain, L. C., exp.	30 15	
Hoen, A. & Co., maps.	2,540 50	
Harza, L. F., services.	44 40	
Stumpf and Yaw, repairs.	7 50	
Neuman, J. J., exp.	75 21	
Scheuer, Chas H., services.	24 60	
Kuntze, Otto, services.	3 13	
Severin, Henry H., services.	47 70	
Kroncke, Bros., supplies.	16 63	
Nielson, Edward Co., photographic work.	9 00	
Hotchkiss, W. O., service and exp.	170 53	
Schultz, Alfred R., services.	228 45	
Sargent, E. H. & Co., supplies.	78 77	
North Western Litho. Co., maps.	260 92	

Parker, E. E., services.....	14 03	.....
Davis, J. J., exp.....	9 13	.....
Sumner, E. & Son, supplies.....	10 50	.....
Wausau Quartz Co., supplies.....	15 00	.....
Cantwell Printing Co., stationery.....	35 00	.....
		\$15,,009 75
Expenses under Chap. 475, Laws 1905:		
Claridge, Geo., services.....	\$94 33	.....
Reineking, Victor H., services and exp.....	537 56	.....
Smith, L. S., services and exp.....	219 53	.....
Russell, Frank, services and exp.....	41 33	.....
Ball, Edw. M., services.....	29 33	.....
Kaley, Ed., services.....	41 33	.....
Dugan, David H., services.....	771 87	.....
Post, Frank F., services.....	81 00	.....
Abbott, H. S., services.....	32 00	.....
Stewart, F. P., services.....	9 34	.....
Stewart, G. C., services.....	9 33	.....
Owen, Ray, services.....	45 12	.....
Claridge, J. A., services.....	7 50	.....
Gaspard, I. C., services.....	81 00	.....
Long, M. B., services.....	81 00	.....
Parsons, H. H., services.....	6 67	.....
		\$2,088 23

STATUTES OF WISCONSIN RELATING TO THE GEOLOGICAL AND NATURAL HISTORY SURVEY.

CHAPTER 297, LAWS OF 1897.

An Act to provide for the investigation of the natural resources of the state of Wisconsin, and providing an appropriation therefor.

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

SECTION 1. There is hereby constituted a geological and natural history survey of the state of Wisconsin.

SECTION 2. This survey shall have for its object:

(1) The completion of the geological survey of the state, and especially the examination of the rocks, with reference to the occurrence of iron ores, building stones, and other valuable mineral products, and in reference to their value as material for road construction.

(2) A study of the soils of the state.

(3) A study of the plants of the state, and especially of the forests, with reference to their cultivation and preservation.

(4) A study of the animal life of the state, and especially the occurrence, distribution and production of fish in the lakes and streams of the state, and a study of foods and enemies of fish.

(5) The preparation of an account of the physical geography and natural history of the state, in such form as to serve as manuals for the public schools, and of special reports on subjects of economic importance, in such form as to be of direct service to the people.

(6) The completion of the topographic map of the state begun by the United States Geological Survey; but no money shall be expended for topography unless an equivalent amount be expended for this purpose in the state by the United States government.

SECTION 3. This survey shall be governed by a board of commissioners, consisting of the governor of the state, the state superintendent of public instruction, the president of the state university, the president of the commissioners of fisheries, and the president of the Wisconsin academy of sciences, arts, and letters. The commissioners shall meet within thirty days after the passage of this act, and organize as a commission and adopt by-laws for their government, not inconsistent with law, and shall meet at such time and places as they may prescribe. A majority shall be a quorum. They shall receive no compensation, but each shall be reimbursed his expenses actually and necessarily incurred in the performance of his official duties, out of such appropriation as may be made by the legislature. They shall choose from their number a president, secretary, and such other officers as their by-laws may prescribe; but no officer shall receive any compensation, except such as is herein provided for. The commissioners shall have general charge of the survey, and shall appoint a superintendent of the survey, and, on his nomination, such assistants and employes as they may deem necessary. They shall fix the compensation of all persons employed in the survey, and may remove them at pleasure.

SECTION 4. It shall be the duty of the commissioners to prepare a report before the meeting of each legislature, showing the progress and condition of the survey, giving an account of money spent together with such other information as may be deemed necessary and useful. The superintendent shall transmit to the commissioners, from time to time, special reports, with necessary illustrations and maps, as these are completed. If approved by the commissioners, they shall be transmitted to the commissioners of public printing, who are authorized to have the reports published in a suitable manner, as independent reports, as bulletins of the state university, or in the transactions of the Wisconsin academy of sciences, arts, and letters, as the commissioners of the survey deem best. If published as independent reports, it shall be the duty of the commissioners of public printing to decide as to the number of copies in the edition of each particular report. Five copies of each report shall be delivered to each of the state officers, and to each member of the legislature. The number of copies provided by law for other public documents shall be furnished to the state historical society, the library of the state university, and other state institutions. The remainder of the independent reports shall be distributed, used in exchange, or sold by the commissioners of the survey, as the interest of the state and of science demands. All moneys obtained by the sale of the report shall revert to the state treasury, as a part of the general fund. Volumes obtained in exchange for the reports shall be added to the library of the Wisconsin academy of sciences, arts, and letters. The superintendent of public property shall furnish, upon the requisition of the president of the commissioners of the survey, such stationery and postage stamps as may be necessary for the use of the commissioners and the superintendent of the survey in official business.

SECTION 5. After material collected shall have served for the purposes of the survey, it shall be distributed to the state university, the colleges of state, the state normal schools, and the free high schools of the state, under the approval of the commissioners of the survey, in such a manner as to be of the greatest advantage to education in the state.

SECTION 6. There is hereby annually appropriated for two years to the commissioners of the geological and natural history survey, out of any money in the treasury not otherwise appropriated, the sum of \$5,000, the first appropriation to be paid in the current fiscal year.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved April 22, 1897.

CHAPTER 163, LAWS OF 1899.

An Act to appropriate a sum of money for the further prosecution of the geological and natural history survey of the state.

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

SECTION 1. There is hereby appropriated for the further prosecution of the geological and natural history survey, out of any money in the treasury not otherwise appropriated, the sum of ten thousand dollars annually for the term of two years. This money shall be expended by the commissioners of said survey for the purpose of executing the duties assigned to them by chapter 297 of the laws of 1897.

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

Approved April 12, 1899.

CHAPTER 375, LAWS OF 1901.

An Act to appropriate a sum of money for the further prosecution of the geological and natural history survey of the state.

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

SECTION 1. There is hereby appropriated for the further prosecution of the geological and natural history survey, out of any money in the treasury not otherwise appropriated, the sum of five thousand dollars annually. This money shall be expended by the commissioners of said survey for the purpose of executing the duties assigned to them by chapter 297 of the laws of 1897, and any other duties which may be assigned to them by the legislature.

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

Approved May 13, 1901.

CHAPTER 176, LAWS OF 1903.

An Act to appropriate money for the further prosecution of the geological and natural history survey of the state.

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

Appropriation of \$5,000 additional. SECTION 1. There is hereby appropriated for the further prosecution of the geological and natural history survey of the state, out of any moneys in the treasury not otherwise appropriated, the sum of five thousand dollars annually, in addition to the sum now appropriated by law. This money shall be expended by the commissioners of said survey for the purpose of executing the duties assigned to them by chapter 297 of the laws of 1897, and any other duties which may be assigned to them by the legislature, and especially for the investigation of the clays and clay industries and the completion of the survey of the lead region.

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

Approved May 6, 1903.

CHAPTER 475, LAWS OF 1905.

An Act to provide for ascertaining the amount of available water power in this state and making an appropriation therefor.

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

SECTION 1. The geological and natural history survey of the state of Wisconsin is directed to cause survey to be made of the water powers of the state for the purpose of ascertaining the amount of available water power in this state, developed and undeveloped, and the location of the same. Such work may be done in conjunction with the United States geological survey. Upon the completion of such survey a full report thereof shall be made to the governor for the use of the legislature. The sum of two thousand five hundred dollars or so much thereof as may be necessary is hereby appropriated out of any money in the treasury not otherwise appropriated, to defray the expense of such survey.

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

Approved June 20, 1905.

PUBLICATIONS

OF THE

Wisconsin Geological and Natural History Survey.

The publications of the Survey are issued as (1) bulletins, which are numbered consecutively, (2) biennial reports, and (3) hydrographic maps. These publications are independently paged and indexed, no attempt being made to group them in volumes.

1. BULLETINS.

The bulletins are issued in three series:

Scientific Series.—The bulletins so designated consist of original contributions to the geology and natural history of the state, which are of scientific interest rather than of economic importance.

Economic Series.—This series includes those bulletins whose interest is chiefly practical and economic.

Educational Series.—The bulletins of this series are primarily designed for use by teachers and in the schools.

The following bulletins have been issued:

Bulletin No. I. Economic Series No. 1.

On the Forestry Conditions of Northern Wisconsin. Filibert Roth, Special Agent, United States Department of Agriculture. 1898. Pp. vi, 78; 1 map. *Out of print.*

Bulletin No. II. Scientific Series No. 1.

On the Instincts and Habits of the Solitary Wasps. George W. Peckham and Elizabeth G. Peckham. 1898. Pp. iv, 241; 14 plates, of which 2 are colored; 2 figures in the text. Sold at the price of \$1.50 in paper and \$2.00 bound.

Bulletin No. III. Scientific Series No. 2.

A Contribution to the Geology of the Pre-Cambrian Igneous Rocks of the Fox River Valley, Wisconsin. Samuel Weidman, Ph. D., Assistant Geologist, Wisconsin Geological and Natural History Survey. 1898. Pp. iv, 63; 10 plates; 13 figures in the text. *Out of print.*

Bulletin No. IV. Economic Series No. 2.

On the Building and Ornamental Stones of Wisconsin. Ernest Robertson Buckley, Ph. D., Assistant Geologist Wisconsin Geological and Natural History Survey. 1898. Pp. xxvi, 544; 69 plates, of which 7 are colored, and 1 map; 4 figures in the text. Sent on receipt of 30 cents.

Bulletin No. V. Educational Series No. 1.

The Geography of the Region About Devil's Lake and the Dalles of the Wisconsin, with some notes on its surface geology. Rollin D. Salisbury, A. M., Professor of Geographic Geology, University of Chicago, and Wallace W. Atwood, B. S., Assistant in Geology, University of Chicago. 1900. Pp. x, 151; 38 plates; 47 figures in the text. *Out of print.*

Bulletin No. VI. Economic Series No. 3. Second Edition.

Preliminary Report on the Copper-bearing Rocks of Douglas county, and parts of Washburn and Bayfield counties, Wisconsin. Ulysses Sherman Grant, Ph. D., Professor of Geology, Northwestern University. 1901. Pp. vi, 83; 13 plates. Sent on receipt of 10 cents.

Bulletin No. VII. Economic Series No. 4.

The Clays and Clay Industries of Wisconsin. Part I. Ernest Robertson Buckley, Ph. D., Geologist, Wisconsin Geological and Natural History Survey. 1901. Pp. xii, 304; 55 plates. Sent on receipt of 20 cents.

Bulletin No. VIII. Educational Series No. 2.

The Lakes of Southeastern Wisconsin. N. M. Fenneman, Ph. D., Professor of General and Geographic Geology, University of Wisconsin. 1902. Pp. xv, 178; 36 plates; 38 figures in the text. *Out of print.*

Bulletin No. IX. Economic Series No. 5.

Preliminary Report on the Lead and Zinc Deposits of Southwestern Wisconsin. Ulysses Sherman Grant, Ph. D., Professor of Geology, Northwestern University. 1903. Pp. viii, 103; 2 maps; 2 plates; 8 figures in the text. *Out of print.*

Bulletin No. X. Economic Series No. 6.

Highway Construction in Wisconsin. Ernest Robertson Buckley, Ph. D., State Geologist of Missouri, formerly Geologist, Wisconsin Geological and Natural History Survey. 1903. Pp. xvi, 339; 106 plates, including 26 maps of cities. Sent on receipt of 30 cents.

Bulletin No. XI. Economic Series No. 7.

Preliminary Report on the Soils and Agricultural Conditions of North Central Wisconsin. Samuel Weidman, Ph. D., Geologist, Wisconsin Geological and Natural History Survey. 1903. Pp. viii, 67; 10 plates, including soil map. Sent, paper bound, on receipt of 10 cents; cloth bound, 20 cents.

Bulletin No. XII. Scientific Series No. 3.

The Plankton of Lake Winnebago and Green Lake. C. Dwight Marsh, Ph. D., Professor of Biology, Ripon College. 1903. Pp. vi, 94; 22 plates. Sent, paper bound, on receipt of 10 cents; cloth bound, 25 cents.

Bulletin No. XIII. Economic Series No. 8.

The Baraboo Iron-bearing District of Wisconsin. Samuel Weidman, Ph. D., Geologist, Wisconsin Geological and Natural History Survey. 1904. Pp. x, 190; 23 plates, including geological map. Sent, paper bound, on receipt of 10 cents; cloth bound, 20 cents.

Bulletin No. XIV. Economic Series No. 9.

Report on Lead and Zinc Deposits of Wisconsin. Ulysses Sherman Grant, Ph. D., Professor of Geology, Northwestern University. 1906. Pp. ix, 100; 8 plates; 10 figures in the text; and an atlas containing 18 maps. Sent on receipt of 20 cents.

Bulletin No. XV. Economic Series No. 10.

The Clays of Wisconsin and Their Uses. Heinrich Ries, Ph. D., Assistant Professor of Economic Geology, Cornell University. 1906. Pp. xii, 259; 30 plates, including 2 maps; 7 figures in text. Sent on receipt of 18 cents.

Bulletin No. XVIII. Economic Series No. 11.

Rural Highways of Wisconsin. W. O. Hotchkiss, B. S., Instructor in Geology, University of Wisconsin; in charge of Economic Geology, Wisconsin Geological and Natural History Survey. 1906. Pp. xiv, 135; 16 plates; 2 figures in the text. Sent on receipt of 10 cents.

In Press.

XVI. The Geology of North Central Wisconsin. Samuel Weidman, Ph. D., Geologist, Wisconsin Geological and Natural History Survey.

XVII. The Abandoned Shore-lines of Eastern Wisconsin. J. W. Goldthwait, Ph. D., Assistant Professor of Geology, Northwestern University.

2. BIENNIAL REPORTS.

The Survey has published five biennial reports, which relate to administrative affairs only and contain no scientific matter.

First Biennial Report of the Commissioners of the Geological and Natural History Survey. 1899. Pp. 31.

Second Biennial Report of the Commissioners of the Geological and Natural History Survey. 1901. Pp. 44.

Third Biennial Report of the Commissioners of the Geological and Natural History Survey. 1903. Pp. 35.

Fourth Biennial Report of the Commissioners of the Geological and Natural History Survey. 1904. Pp. 42.

Fifth Biennial Report of the Commissioners of the Geological and Natural History Survey. 1907. Pp. 45.

3. HYDROGRAPHIC MAPS.

There have been prepared hydrographic maps of the principal lakes of southern and eastern Wisconsin. This work is in charge of L. S. Smith, C. E., Associate Professor of Topographic and Geodetic Engineering, University of Wisconsin.

The maps are as follows:

No.		Size of Plate,	Scale, Inches	Contour	In-
		Inches.	per mile.	Interval, Feet.	ter-
No. 1.	Lake Geneva.....	17.5x10.8	2	10	
No. 2.	Elkhart Lake.....	15.5x13.1	5	10	
No. 3.	Lake Beulah.....	22.5x20.0	6	10	
No. 4.	Oconomowoc-Waukesha Lakes.....	29.8x19.1	2	10	
No. 5.	The Chain of Lakes, Waupaca.....	21.7x20.6	6	10	
No. 6.	Delavan and Lauderdale Lakes.....	22.5x16.8	4	10	
No. 7.	Green Lake.....	26.0x17.8	3.2	20	
No. 8.	Lake Mendota.....	23.7x19.5	6	5	
No. 9.	Big Cedar Lake.....	18.0x13.5	2.9	10	
No. 10.	Lake Monona.....	17.6x17.3	4	5	

In all of these maps the depth of the lakes is indicated by contour lines, and by tints in all except No. 1. They are sent on receipt of 15 cents each, except Nos. 4 and 8, for which 20 cents are required. They may be had either mounted in a manilla cover, or unmounted.

All correspondence relating to the Survey should be addressed to

E. A. BIRGE, *Director*,
Madison, Wis.